



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**FINANCIAL CONDITION  
FRANKLIN COUNTY**

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**FRANKLIN COUNTY, OHIO**

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2001  
(Cash Basis)**

<b>Federal Grantor Agency/ Pass-Through Agency/ Program Title</b>	<b>Grant or Identifying Number</b>	<b>Federal CFDA Number</b>	<b>Receipts</b>	<b>Expenditures</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<b>Pass through Ohio Department of Education:</b>				
Nutrition Cluster:				
Food Distribution		10.550	\$ 7,078	\$ 7,078
<b>School Breakfast Program</b>	065979	10.553	10,956	10,956
National School Lunch Program	065979	10.555	46,359	46,359
National School Lunch Program	069591	10.555	130,860	125,596
Total for CFDA 10.555			177,219	171,955
Child and Adult Care Food Program	065979	10.558	10,430	10,430
<b>Total U.S. Department of Agriculture</b>			<b>205,683</b>	<b>200,419</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>Direct:</b>				
Community Development Block Grant/Entitlement Grants	B-99-UC-39-0002	14.218	71,392	71,391
Community Development Block Grant/Entitlement Grants	B-00-UC-39-0002	14.218	1,209,318	1,315,593
Community Development Block Grant/Entitlement Grants	B-01-UC-39-0002	14.218	261,575	396,259
Total for CFDA 14.218			1,542,285	1,783,243
Emergency Shelter Grants Program	S-00-UC-39-0002	14.231	30,771	30,770
Home Investment Partnership Program	M-98-UC-39-0214	14.239	10,100	10,100
Home Investment Partnership Program	M-99-UC-39-0214	14.239	56,694	56,694
Home Investment Partnership Program	M-00-UC-39-0214	14.239	220,309	219,951
Home Investment Partnership Program	M-01-UC-39-0214	14.239	44,647	57,708
Total for CFDA 14.239			331,750	344,453
Lead Based Paint Hazard Control in Priority Housing	OHLHR0120-98	14.900	452,913	387,499
<b>Total U.S. Department of Housing and Urban Development</b>			<b>2,357,719</b>	<b>2,545,965</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<b>Direct:</b>				
State Domestic Preparedness Equipment Support Program	2000-TE-CX-0101	16.007	69,147	80,688
Comprehensive Approaches to Sex Offender Management Program	1999-WPVX-0027	16.591	85,523	81,007
Local Law Enforcement Block Grant Program	1998-LBVX-5109	16.592	(103,401)	-
Local Law Enforcement Block Grant Program	1999-LB-VX-8193	16.592	-	167,213
Local Law Enforcement Block Grant Program	2000-LB-VX-2463	16.592	-	423,078
Local Law Enforcement Block Grant Program	2001-LB-VX-1393	16.592	737,841	-
Total for CFDA 16.592			634,440	590,291
<b>Pass through Ohio Department of Alcohol and Drug Addiction Services:</b>				
Byrne Formula Grant Program	1999-RS-SAT-115	16.579	184,055	245,407
<b>Pass through Ohio Office of Criminal Justice Services:</b>				
Juvenile Accountability Incentive Block Grant	98-JB-RPU-0889	16.523	(27,114)	(18,133)
Juvenile Accountability Incentive Block Grant	99-JB-RPU-0889	16.523	150,000	174,478
Juvenile Accountability Incentive Block Grant	99-JB-ADM-0195	16.523	-	33,346
Juvenile Accountability Incentive Block Grant	00-JB-RPU-0889	16.523	767,560	627,197
Total for CFDA 16.523			890,446	816,888
Juvenile Justice and Delinquency Prevention Program- Allocation to States	97-JJ-RPU-0875	16.540	(10,700)	-
Juvenile Justice and Delinquency Prevention Program- Allocation to States	98-JJ-RPU-0885	16.540	51,674	5,576
Juvenile Justice and Delinquency Prevention Program- Allocation to States	99-JJ-RPU-0895	16.540	32,800	166,328
Total for CFDA 16.540			73,774	171,904
Title V-Delinquency Prevention Program	98-JV-RPU-0886	16.548	(38,643)	(5,907)
Title V-Delinquency Prevention Program	99-JV-RPU-0896	16.548	260,812	81,862
Total for CFDA 16.548			222,169	75,955

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

# FRANKLIN COUNTY, OHIO

## SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS YEAR ENDED DECEMBER 31, 2001 (Cash Basis) (Continued)

Federal Grantor Agency/ Pass-Through Agency/ Program Title	Grant or Identifying Number	Federal CFDA Number	Receipts	Expenditures
Byrne Formula Grant Program	97-DG-RPU-0877	16.579	\$ (13,165)	\$ -
Byrne Formula Grant Program	98-DG-RPU-0887	16.579	6,555	19,275
Byrne Formula Grant Program	98-DG-ADM-7475	16.579	20,882	20,882
Byrne Formula Grant Program	99-DG-RPU-0897	16.579	700,000	703,813
Byrne Formula Grant Program	99-DG-ADM-7475	16.579	35,000	35,000
Byrne Formula Grant Program	00-DG-RPU-0807	16.579	1,398,203	971,533
Byrne Formula Grant Program	00-DG-ADM-7475	16.579	70,000	70,000
Total for CFDA 16.579			2,217,475	1,820,503
Violence Against Women Formula Grant	97-WF-RPU-0878	16.588	(109,060)	-
Violence Against Women Formula Grant	98-WF-RPU-0888	16.588	32,049	-
Violence Against Women Formula Grant	99-WF-RPU-0898	16.588	221,437	333,811
Violence Against Women Formula Grant	00-WF-RPU-0898	16.588	-	247,032
Violence Against Women Formula Grant	00-WF-ADM-0898	16.588	17,000	12,750
Total for CFDA 16.588			161,426	593,593
Total Ohio Office of Criminal Justice			3,565,290	3,478,843
<b>Pass through Ohio Attorney General's Office:</b>				
Crime Victim Assistance	2001VAGENE079	16.575	46,175	46,846
Crime Victim Assistance	2001VADSCN079X	16.575	21,355	23,014
Crime Victim Assistance	2002VADSCN079	16.575	16,404	17,448
Crime Victim Assistance	2002VADSCN079X	16.575	8,921	8,266
Total for CFDA 16.575			92,855	95,574
<b>Total U.S. Department of Justice</b>			<b>4,631,310</b>	<b>4,571,810</b>
<b>U.S. DEPARTMENT OF LABOR</b>				
<b>Pass through Private Industry Council:</b>				
Welfare-to-Work Grants to States and Localities	N/A	17.253	663,522	122,005
<b>Pass through Ohio Department of Job and Family Services:</b>				
Workforce Investment Act (WIA)	N/A	17.255	4,489,159	3,065,648
<b>Total U. S. Department of Labor</b>			<b>5,152,681</b>	<b>3,187,653</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b>Pass through the Ohio Department of Transportation:</b>				
Highway Planning and Construction	TE21-G900(387)	20.205	599,040	748,942
<b>Pass through the Ohio Department of Highway Safety:</b>				
State and Community Highway Safety - Third Grade Safety Belt	TSB--0062	20.600	4,834	4,834
State and Community Highway Safety - Cops in Shops	1486.0	20.600	1,604	14,380
State and Community Highway Safety - Selected Traffic Enforcement	1483.0	20.600	35,538	59,266
Total for CFDA 20.600			41,976	78,480
<b>Total U. S. Department of Transportation</b>			<b>641,016</b>	<b>827,422</b>
<b>U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY</b>				
<b>Pass through Ohio Emergency Management Agency:</b>				
Emergency Management Performance Grant	J-236	83.552	95,859	95,859
Emergency Management Performance Grant	H-536	83.552	15,000	-
Total for CFDA 83.552			110,859	95,859
<b>Total U.S. Federal Emergency Agency</b>			<b>110,859</b>	<b>95,859</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<b>Pass through Ohio Department of Education:</b>				
Special Education Cluster:				
Special Education - Grants to States	6B-SF-2000 P	84.027	309,518	309,518
Special Education - Grants to States	6B-SF-2001 P	84.027	126,987	126,987
Total for CFDA 84.027			436,505	436,505
Special Education - Preschool Grants	PG-S1-2000 P	84.173	199,800	199,800
Special Education - Preschool Grants	PG-SC-2001 P	84.173	447,253	447,253
Special Education - Preschool Grants	PG-S1-2001 P	84.173	25,386	25,386
Total for CFDA 84.173			672,439	672,439
Total Ohio Department of Education - Special Education Cluster			1,108,944	1,108,944

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

**FRANKLIN COUNTY, OHIO**

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2001  
(Cash Basis)  
(Continued)**

Pass-Through Agency/ Program Title	Grant or Identifying Number	CFDA Number	Receipts	Expenditures
<b>Pass through Rehabilitation Service Commission:</b>				
Rehabilitation Services - Vocational Rehabilitation Grants to States	N/A	84.126	\$ 979,777	\$ 1,103,860
<b>Pass through Ohio Department of Alcohol and Drug Addiction Services:</b>				
Safe and Drug Free Schools and Communities - State Grants	N/A	84.186	302,668	243,227
<b>Total U.S. Department of Education</b>			<b>2,391,389</b>	<b>2,456,031</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Pass through City of Columbus:</b>				
National Family Caregiver Support Program	N/A	93.052	36,688	5,615
<b>Pass through Ohio Department of Alcohol and Drug Addiction Services:</b>				
Medical Assistance Program	N/A	93.778	3,236,589	2,717,661
Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959	7,054,150	6,593,388
Total Ohio Department of Alcohol and Drug Addiction Services			10,290,739	9,311,049
<b>Pass through Ohio Department of Mental Health:</b>				
Projects for Assistance in Transition from Homelessness	N/A	93.150	219,652	264,070
Social Services Block Grant	N/A	93.667	1,057,111	1,057,111
Medical Assistance Program	N/A	93.778	19,861,503	16,694,206
Block Grants for Community Mental Health Services	N/A	93.958	1,268,683	739,846
Total Ohio Department of Mental Health			22,187,297	18,755,233
<b>Pass through Ohio Department of MR/DD:</b>				
Social Services Block Grant	MR-25	93.667	1,226,370	1,226,370
Medical Assistance Program	N/A	93.778	13,046,579	13,046,579
Total Ohio Department of MR/DD			14,272,949	14,272,949
<b>Total U.S. Department of Health and Human Services</b>			<b>46,787,673</b>	<b>42,344,846</b>
<b>SOCIAL SECURITY ADMINISTRATION</b>				
<b>Pass through Ohio Department of Mental Health:</b>				
Social Security-Research and Demonstration	N/A	96.007	102,887	106,825
<b>Total Social Security Administration</b>			<b>102,887</b>	<b>106,825</b>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<b>\$ 62,381,217</b>	<b>\$ 56,336,830</b>

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

**FINANCIAL CONDITION  
FRANKLIN COUNTY**

**NOTES TO SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED DECEMBER 31, 2001**

**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 Rickenbacker Port Authority, a discretely presented component unit, are reflected in a separately issued report.

**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:

<b>Program Title</b>	<b>Federal CFDA Number</b>	<b>Amounts Provided to Subrecipients</b>
Community Development Block Grant	14.218	\$ 1,268,892
Emergency Shelter Program	14.231	8,802
Home Investment in Affordable Housing	14.239	258,907
Lead Based Paint Hazard Control in Priority Housing	14.900	98,458
Juvenile Accountability Incentive Block Grant	16.523	116,080
Juvenile Justice and Delinquency Program	16.540	171,893
Title V Delinquency Prevention Program	16.548	81,862
Drug Control and System Improvements	16.579	1,199,563
Violence Against Women Formula Grant	16.588	205,120
Welfare-to-Work Grants to States and Localities	17.253	122,005
Ohio Rehabilitation Services Grant	84.126	461,281
Safe and Drug Free Schools and Communities	84.186	243,227
Projects for Assistance in Transition from Homelessness	93.150	264,070
Social Services Block Grant	93.667	1,236,010
Medicaid	93.778	19,411,867
Block Grants for Community Mental Health Services	93.958	1,003,946
Block Grants for Prevention and Treatment of Substance Abuse	93.959	6,593,388
Social Security Administration	96.007	106,825



**FINANCIAL CONDITION  
FRANKLIN COUNTY**

**NOTES TO SCHEDULE OF RECEIPTS AND EXPENDITURES OF  
FEDERAL AWARDS  
FISCAL YEAR ENDED DECEMBER 31, 2001  
(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, 2001, including delinquent loans of \$20,065.

Community Development Block Grant	14.218	\$	3,138,250
Home Investment in Affordable Housing	14.239	\$	3,699,869

**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) FOOD DISTRIBUTION**

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2001, the County had no significant food commodities in inventory.

**7) STATE DEPARTMENT OF JOB AND FAMILY SERVICES FUNDING**

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

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON  
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners  
Franklin County  
373 South High Street, 26<sup>th</sup> Floor  
Columbus, Ohio

We have audited the financial statements of Franklin County, Ohio (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 21, 2002, wherein we noted the County; adopted Governmental Accounting Statements No. 33 and 36 and changed its reporting of a discretely presented component unit. 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 audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to those 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 21, 2002

**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 21, 2002.

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, sweeping initial "J" and a cursive "Petro".

**JIM PETRO**  
Auditor of State

June 21, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND SCHEDULE OF RECEIPTS  
AND EXPENDITURES OF FEDERAL AWARDS**

Board of County Commissioners  
Franklin County  
373 South High Street, 26<sup>th</sup> 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, 2001. 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.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001. We noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to the management of the County in a separate letter dated June 21, 2002.

**Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs.

In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material 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, 2001, and have issued our report thereon dated June 21, 2002, wherein we noted the County adopted Governmental Accounting Standards Board Statements No. 33 and 36, and changed its reporting of a discretely presented component unit. We did not audit the financial statements of the discretely-presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us and our report insofar as it relates to the amounts included for the discretely-presented component units, is based on the reports of the other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of 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 21, 2002

**FINANCIAL CONDITION  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
DECEMBER 31, 2001**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Community Development Block Grant (14.218) Juvenile Justice Accountability Incentive Block (16.523) Drug Control and System Improvement (16.579) Medical Assistance Program (Title XIX) (93.778) Block Grants for Prevention and Treatment of Substance Abuse 93.959 Workforce Investment Act (17.255)
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 1,672,553 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	NO

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

NONE

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

NONE

**FINANCIAL CONDITION  
FRANKLIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 §.315 (b)**

**FOR THE YEAR ENDED DECEMBER 31, 2001**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2000-60625-0001	Quarterly Reconciliation Reports were not completed.	YES	
2000-60625-0002	Justice Programs Unit did not monitor implementing agency activities.	YES	
2000-60625-0003	The County should prepare an Official written suspension and disbarment policy.	YES	
2000-60625-0004	The County should implement controls to ensure compliance with the Davis Bacon Act.	YES	
001	The ADAMHS Board should implement controls for subrecipient monitoring.	YES	
002	The ADAMHS Board eligibility should have procedures in place to ensure providers are complying with the Payment of Last Resort requirement.	YES	



# *Franklin County, Ohio*

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

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For the year ended December 31, 2001  
Joseph W. Testa, Auditor



1807



1824



1879



1953





# Comprehensive Annual Financial Report

## For Fiscal Year Ended December 31, 2001



### Joseph W. Testa Franklin County Auditor

Prepared by the Fiscal Services Division  
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**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**For Fiscal Year Ended December 31, 2001**  
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# FRANKLIN COUNTY AUDITOR

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JOSEPH W. TESTA

June 24, 2002

## 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, 2001. 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's management. 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 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 as component units 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 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 2000, 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 (PAFR) 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. Both the CAFR and the PAFR can be accessed through the Internet on our web site—<http://www.co.franklin.oh.us/auditor>.

The County provides a wide range of services: general government, judicial, public safety, human services, health, public works, conservation and 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.

Downtown Columbus is being revitalized as a place to work, live and play. Nationwide Arena, home to the Columbus Blue Jackets hockey team, opened in September 2000. The Arena District has served as a magnet for other development, including several restaurants, office buildings and a cinema complex. Miranova, a highrise complex offering office and residential space, and the nearby Brewers Yard are changing the face of the southern 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.

2001 marked a year of slower economic growth for the area. While the number of businesses located in the County continued to grow, the value of new commercial/industrial construction was lower and the unemployment rate increased.

The current economic environment has resulted in a slight decline in the County's traditionally strong revenue base. 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 2001, the County general fund's share amounted to \$81,139,000. This represents a decrease of \$1.8 million, or 2.1 percent, when compared to 2000. 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 County's 2001 average unemployment rate was 2.8 percent, while the state average was 4.3 percent and the national average was 4.8 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's economy is broad-based, with no single industry dominating it. The County's 25 largest employers represent government, education, trade, finance, health care, manufacturing and utilities organizations. The diversity of business sectors helps the region weather the economic fluctuations experienced on a larger scale elsewhere.

## **MAJOR INITIATIVES**

**For the Year:** The County continues to expand the services and information available on its website. Franklin County citizens can now access documents filed with the County Recorder, view the sex offender registry maintained by the County Sheriff, refer to the Senior Citizen Information Handbook, obtain election results within hours of the closing of the polls, find out about employment opportunities within County government, and review a listing of bid opportunities to provide the County with goods and/or services. Popular search features include the Auditor's real estate property search, unclaimed funds and Probate Court cases. Many forms can also be obtained through the website.

The landmark building known as Memorial Hall formerly housed the Central Ohio Center for Science and Industry, and has been renovated into office space for five County agencies. During the project, two murals painted in 1906 depicting land and sea battles during the Civil War were uncovered. The paintings were painstakingly restored. Other original design elements that were restored to their former grandeur are the building exterior and the monumental staircase at the Broad Street entrance. A rededication ceremony was held on September 7, 2001.

A training academy for County law enforcement employees has been constructed. The site includes an outdoor firing range, a detached ammo bunker, an armory and training classrooms. The project was completed in May 2002.

The Columbus/Franklin County Affordable Housing Trust Corporation (AHT) became operational in 2001, receiving grants of \$1 million from the County and \$3.1 million from the City of Columbus. AHT was formed to assure that additional affordable housing units will be made available to working families in Franklin County.

During 2001, Franklin County participated in the Government Performance Project, a collaborative study conducted by *Governing* magazine and The Maxwell School at Syracuse University. The results were released in January 2002. Franklin County received a "B" overall. Only four counties in the United States rated a better overall grade. Managing for Results was one of the areas evaluated in the study. Strategic planning leads to setting goals for individual programs. Performance results are then used to make budget and policy decisions. The County has purchased an automated budgeting system that will integrate financial and performance data. The software is being used to build the budget for fiscal year 2003.



**Departmental Focus:** The Auditor has been a leader in Franklin County e-government initiatives. The online real estate property search was unveiled in 1997, offering computerized maps, appraisal and tax data for each of the 380,000 parcels in Franklin County. This was followed by adding a "tax levy calculator" to the website so property owners can learn firsthand how the passage of a proposed levy will affect their real estate tax bills. The calculations and estimations are unique to each parcel of real estate. In November 2000, the Office posted a listing of delinquent real estate and manufactured home taxpayers on the website for the first time. At the current time, photographs of buildings are being added to the website as part of a project that validates the building address and ties into the Auditor's geographic information system. The validated addresses and property pictures should improve response time in case of an emergency.

In January 2001, the Auditor's Fiscal Services Division added the capability to search online for unclaimed funds. The list contains more than 15,000 entries, reflecting a real-time query of uncashed checks for child support, jury duty, vendor payments and tax refunds as well as other unclaimed County monies. The database is searchable by name or unclaimed fund amount. The claim form can be downloaded from the website.

In April 2001, the Auditor made history by selling new dog licenses online. This was the first time County residents had an opportunity to fully transact business with Franklin County using the Internet. This was also the first online dog registration offered in the state of Ohio. The ability to renew dog licenses online was added in July. During the 2001-2002 registration period, more than seven percent of all license transactions were conducted via the Internet.

The Auditor processes personal property tax returns filed for area businesses. The taxpayer can now request a filing date extension by completing the appropriate form online. When finished filling out the form, the taxpayer can click "submit" and the form will be e-mailed to the Auditor's Personal Property Tax Division. Tax practitioners can also obtain tax forms, rates and instructions via the Internet.

A visitor to the Auditor's homepage has been able to view the County PAFR since 1996. In 2001, the full CAFR was made available on the website in pdf format and a PowerPoint version of the PAFR was added.

**For the Future:** The Auditor's weights and measures inspectors have begun collecting data on gasoline octane levels. This data could lead to legislation requiring fuel quality testing in Ohio, providing consumers with additional assurance that they are getting what they pay for. Using gasoline with an incorrect octane rating can cause engine knocking and pinging, and eventually lead to engine damage.

Children Services plans 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.

Last year, a study was made of the facilities in the Hall of Justice. The study noted code deficiencies such as the lack of a sprinkler system and the presence of asbestos. Options for renovation of the court building or new construction are being evaluated.

Public works projects totaling \$37 million are also slated to begin in 2002. The Lane Avenue Bridge, an important thoroughfare for the Ohio State University campus, will be replaced. Also, improvements will be made on Morse Road, a major roadway on the north side of Columbus.

## **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 2000 balances to reflect the effect of reclassifying the Alcohol, Drug and Mental Health Board of Franklin County (ADAMH Board) from a governmental type component unit to a special revenue fund. The restatements include increases of \$35.856 million to real and other tax revenue, \$62.692 million to intergovernmental revenue, \$96.146 million to health expenditures, and \$16,000 to debt service expenditures.

**General Government Operations Review:** In 2001, revenues for the primary government's general, special revenue, debt service and capital projects funds totaled \$894,663,000, an increase of \$33,799,000 from 2000. The following schedule presents a summary of revenues by source for the year ended December 31, 2001, and the increases (decreases) in relation to prior year amounts.

(Amounts in 000's)				
Revenues	2001 Actual	2001 % of Total	\$ Increase (Decrease) from 2000	% Increase (Decrease) from 2000
Sales tax	\$ 81,139	9.1 %	\$ (1,762)	(2.1) %
Real and other taxes	285,376	31.9 %	7,549	2.7 %
Licenses and permits	1,112	0.1 %	(314)	(22.0) %
Fees and charges for services	64,915	7.2 %	6,140	10.4 %
Fines and forfeitures	1,552	0.2 %	151	10.8 %
Intergovernmental	396,435	44.3 %	20,227	5.4 %
Investment income	43,570	4.9 %	1,230	2.9 %
Other	20,564	2.3 %	578	2.9 %
	<u>\$ 894,663</u>	<u>100.0 %</u>	<u>\$ 33,799</u>	3.9 %

The decline of \$1,762,000 in sales tax revenue when compared to 2000 is attributable to the economic slowdown and lower consumer spending levels. \$285,376,000 was collected for real estate, personal property and other taxes, an increase of \$7,549,000 from the prior year. \$3 million of the increase went to the Board of Mental Retardation and Developmental Disabilities (Board of MR & DD), \$2 million to the Children Services Board and \$1 million to the ADAMH Board.

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 to the County Department of Job and Family Services accounted for the increase of \$20 million. These moneys were used for job training programs, day care payments on behalf of working parents and emergency assistance to qualified clients and are recorded in the Public Assistance fund.

Expenditures for the primary government's general, special revenue, debt service and capital projects funds totaled \$881,736,000, an increase of \$109,418,000 over 2000. The following schedule presents a summary of expenditures by function for the year ended December 31, 2001, and the increases (decreases) in relation to the prior year.

(Amounts in 000's)				
Expenditures	2001 Actual	2001 % of Total	\$ Increase (Decrease) from 2000	% Increase (Decrease) from 2000
General government	\$ 68,159	7.7 %	\$ 9,721	16.6 %
Judicial	53,979	6.1 %	7,372	15.8 %
Public safety	92,464	10.5 %	8,100	9.6 %
Human services	311,565	35.3 %	53,214	20.6 %
Health	263,818	29.9 %	31,785	13.7 %
Public works	31,365	3.6 %	(2,745)	(8.0) %
Conservation and recreation	13,602	1.5 %	411	3.1 %
Community development	3,058	0.4 %	66	2.2 %
Other	2,260	0.3 %	77	3.5 %
Capital outlays	23,037	2.6 %	3,242	16.4 %
Debt service:				
Principal retirement	7,782	0.9 %	134	1.8 %
Interest charges	8,607	1.0 %	(1,097)	(11.3) %
Intergovernmental grants	2,040	0.2 %	(862)	(29.7) %
	<u>\$ 881,736</u>	<u>100.0 %</u>	<u>\$ 109,418</u>	<u>14.2 %</u>

The rise in human services expenditures primarily relates to increased spending by J&FS in the Public Assistance fund. \$23 million more was spent for adult training programs and child care in connection with the State of Ohio's "Welfare to Work" initiative, and \$8 million more for emergency assistance under the Prevention, Retention and Contingency program. J&FS also provided \$2.5 million for payment of heating bills for qualified citizens and \$1 million to the Columbus/Franklin County Affordable Housing Trust Corporation to ensure that affordable housing will be made available to working families. Children Services' expenditures for human services increased by \$8.8 million for the board and care of children in foster care, group homes and other residential programs. Also in the human services category, Senior Services spent \$1.5 million more on board and care of the elderly.

The timing of payments by the ADAMH Board for claims submitted by service providers accounted for \$25 million of the rise in health expenditures. Also contributing to the increase in the health category, the Board of MR & DD provided \$3 million more to families caring for MR & DD clients, and spent \$2 million more in connection with the sheltered workshops.

The growth in general government expenditures is due to the following factors. Public Facilities added full-time security officers to their staff at a cost of \$1.3 million. Expenditures for the Commissioners' conversion to performance-based budgeting totaled \$1.2 million. Software licensure payments increased by \$1 million. Auto Title closed its downtown facility and moved to leased space on the south side of Columbus. Costs associated with this move totaled \$1 million.

The fund balance of the general fund increased by \$27 million or 16.4 percent when compared to the restated fund balance at the beginning of the year. The total unreserved fund balance at December 31, 2001, of \$150,498,000 includes \$13,024,000 designated for claims and \$17,000,000 designated for future years' expenditures, leaving \$120,474,000 undesignated. This unreserved, undesignated fund balance represents 63.9 percent of 2001'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 plan for one 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 \$2,804,000 during 2001. Water and Sewer Operations posted net income of \$1,773,000 for the current year.

The County also owns and operates public parking facilities near the County Courthouse Complex. For 2001, the Parking Facilities fund had net income of \$278,000. The County had issued general obligation bonds to finance the construction of

the two parking garages. The principal outstanding at December 31, 2001 was \$8.7 million.

**Internal Service Operations Review:** The internal service funds account for operations that provide services to County agencies or other governmental units on a cost-reimbursement basis.

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. In 2001, the Antenna System's operating revenues were \$258,000 with operating expenses equal to \$438,000, resulting in a net operating loss of \$180,000.

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 Telecommunications internal service fund. Revenues exceeded expenses for 2001, resulting in net income of \$88,000 for the year.

**Fiduciary Operations Review:** Fiduciary fund types account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. The County maintains 24 agency funds. At December 31, 2001, assets of \$1,181,972,000 were held in those funds of which \$1,146,162,000 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). The County is one of only 27 counties in the nation to receive a triple "A" bond rating. This bond rating allows the County to obtain the lowest possible interest rate when borrowing money.

As of December 31, 2001, outstanding debt for the primary government and its component units was \$169,694,000, 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: \$119,295,000 by the County, \$17,505,000 by the Solid Waste Authority of Central Ohio, \$7,400,000 by lease revenues, \$8,700,000 by the Parking Facilities enterprise fund and \$4,100,000 by Rickenbacker Port Authority (RPA), a proprietary fund type component unit. In addition to bonds, long-term general obligation debt includes \$1,495,000 for voting machine acquisition notes, \$2,919,000 owed to the Ohio Public Works Commission (OPWC) for road construction projects, \$968,000 owed to OPWC by RPA and \$4,277,000 owed by RPA on other notes. The long-term debt total also includes \$3,035,000 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, 2001, net general obligation bonded debt was below the legal debt limit. See statistical table 13 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 \$43,456,000 in 2001.

As of December 31, 2001, the County's cash resources (primary government only) were distributed as follows: 72.1 percent in federal agency securities, 17.1 percent in U.S. treasury securities, 4.3 percent in demand deposits and 6.5 percent in other types of investments.

**Risk Management:** Insurance policies have been purchased for general and excess liability and automobile casualty; 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, employee health care claims and employee injuries rather than insuring those risks through a third party. Workers' compensation claims are settled through a retrospectively rated plan under the Ohio Bureau of Workers' Compensation. See note 15 to the financial statements for more information on the County's risk management programs.

## **OTHER INFORMATION**

**Independent Audit:** The ORC requires an independent audit to be conducted annually. The audit, which includes procedures to fulfill 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, 2001. 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, 21<sup>st</sup> 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, 2000. The County has received this prestigious award for eighteen 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, 2000. This is our sixth 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 2001 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,

A handwritten signature in cursive script, appearing to read "Joseph W. Testa".

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, 2000

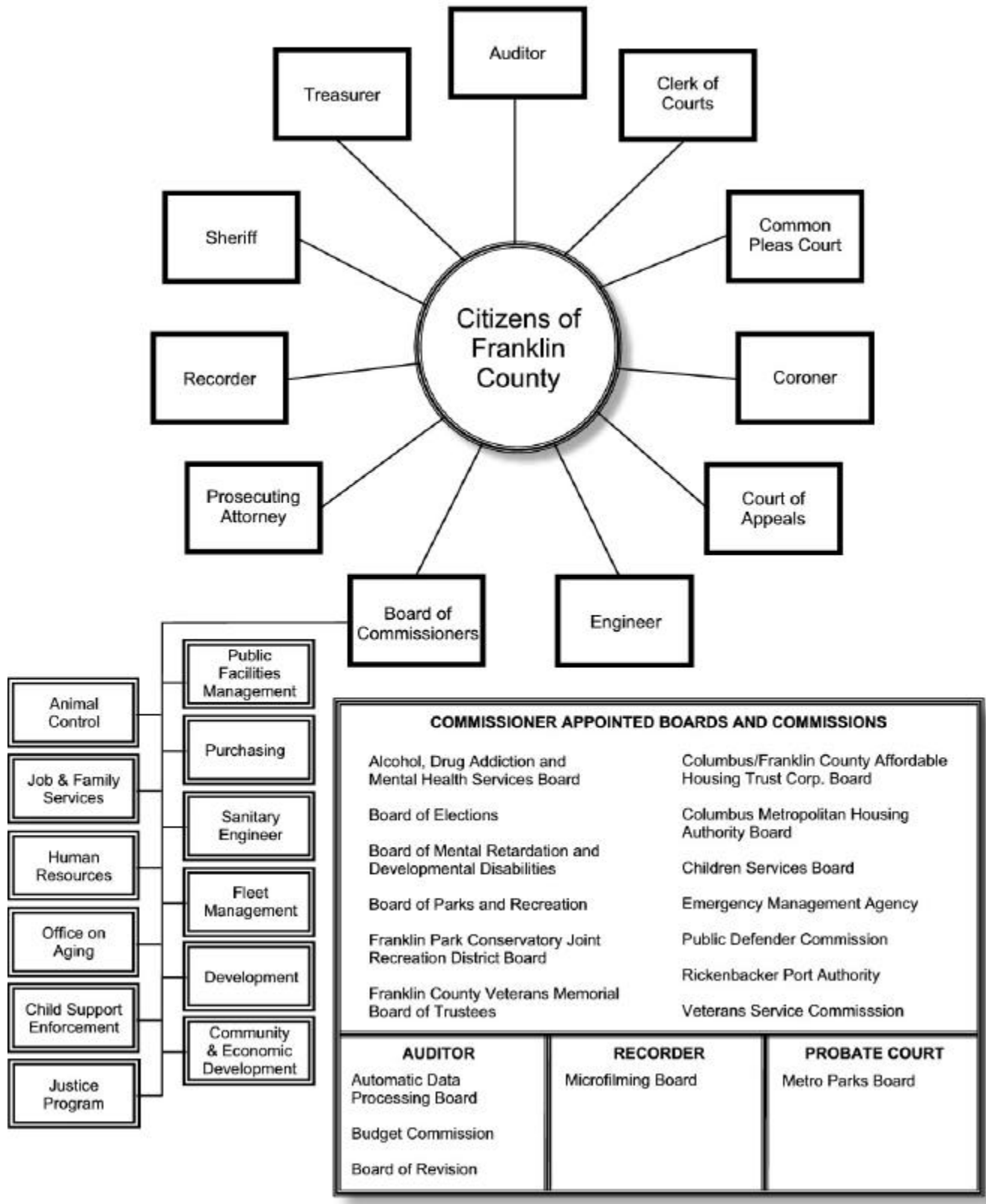
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



*Thomas A. Brewer*  
President

*Jeffrey L. Esler*  
Executive Director

# FRANKLIN COUNTY GOVERNMENT ORGANIZATIONAL CHART



# ELECTED OFFICIALS AS OF DECEMBER 31, 2001

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**AUDITOR**

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

Joseph W. Testa

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**BOARD OF  
COMMISSIONERS**

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

Arlene Shoemaker  
Mary Jo Kilroy  
Dewey R. Stokes

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**CLERK OF COURTS**

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

John O'Grady

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**COMMON PLEAS COURT  
DOMESTIC/JUVENILE**

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

Yvette McGee Brown  
Kay Lias  
Jim Mason  
Dana S. Preisse  
Carole Squire

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**COMMON PLEAS COURT  
GENERAL**

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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

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**COMMON PLEAS COURT  
PROBATE**

---

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373 S. High Street, 22<sup>nd</sup> Floor  
Columbus, Ohio 43215  
614/462-3830

Lawrence A. Belskis

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**CORONER**

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

Bradley J. Lewis, M.D.

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**COURT OF APPEALS  
TENTH DISTRICT**

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

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

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**ENGINEER**

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

Dean C. Ringle, P.E., P.S.

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**PROSECUTING ATTORNEY**

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373 S. High Street, 14<sup>th</sup> Floor  
Columbus, Ohio 43215  
614/462-3555

Ron O'Brien

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**RECORDER**

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

Robert G. Montgomery

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**SHERIFF**

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

Jim Karnes

---

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**TREASURER**

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373 S. High Street, 17<sup>th</sup> Floor  
Columbus, Ohio 43215  
614/462-3053

Wade Steen





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, 26<sup>th</sup> 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, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the discretely-presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the discretely-presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with 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 audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to those component units. 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 report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report 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, 2001, and the results of its operations and cash flows of its proprietary fund types and discretely-presented component units for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As disclosed in Note 24, the County adopted *Governmental Accounting Standards Board Statements* No. 33 and No. 36.

As disclosed in Note 24 the County changed its reporting for a discretely presented component unit.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2002 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", with a large, stylized loop at the end.

**JIM PETRO**  
Auditor of State

June 21, 2002

**GENERAL PURPOSE FINANCIAL STATEMENTS**

# FRANKLIN COUNTY, OHIO

## Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

December 31, 2001

(Amounts in 000's)

	Governmental Fund Types				Proprietary Fund Types
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Assets and other debits</b>					
<b>Assets:</b>					
Equity with County Treasurer (notes 1 & 4)	\$ 141,669	\$ 244,259	\$ 662	\$ 18,913	\$ 4,299
Cash with fiscal and escrow agents (notes 1 & 4)	5	938	-	-	3
Receivables (net, where applicable, of allowances for uncollectibles):					
Sales taxes	21,276	-	-	-	-
Real and other taxes (note 5)	29,331	255,975	-	-	-
Accounts	1,719	1,085	-	-	2,156
Interest	6,265	7	-	-	-
Leases (note 8)	333	-	7,374	-	-
Loans (note 1)	-	6,838	-	-	-
Due from other governments	19,176	68,654	-	-	12
Due from other funds (notes 1 & 6)	1,896	5,415	-	-	-
Due from component unit (note 6)	-	123	-	-	-
Due from primary government (note 6)	-	-	-	-	-
Inventories (note 1)	1,146	2,236	-	-	40
Prepaid items	-	-	-	-	-
Property, plant and equipment (notes 1 & 7)	-	-	-	-	18,567
Notes receivable (note 11)	1,439	-	17,505	-	-
Advances to other funds (notes 1 & 6)	483	-	-	-	-
Advances to component unit (note 6)	38,115	-	-	-	-
Restricted cash (notes 1 & 4)	1,968	497	-	-	-
<b>Other debits:</b>					
Amount available in debt service fund	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-
<b>Total assets and other debits</b>	<b>\$ 264,821</b>	<b>\$ 586,027</b>	<b>\$ 25,541</b>	<b>\$ 18,913</b>	<b>\$ 25,077</b>

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

(Continue on next page)

# FRANKLIN COUNTY, OHIO

## Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

December 31, 2001

(Amounts in 000's)

	Fiduciary Fund Type		Account Groups		Totals Primary Government (Memorandum Only)
	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations	
<b>Assets and other debits</b>					
<b>Assets:</b>					
Equity with County Treasurer (notes 1 & 4)	\$ 526	\$ 105,174	\$ -	\$ -	\$ 515,502
Cash with fiscal and escrow agents (notes 1 & 4)	-	18,107	-	-	19,053
Receivables (net, where applicable, of allowances for uncollectibles):					
Sales taxes	-	-	-	-	21,276
Real and other taxes (note 5)	-	1,058,423	-	-	1,343,729
Accounts	93	-	-	-	5,053
Interest	-	-	-	-	6,272
Leases (note 8)	-	-	-	-	7,707
Loans (note 1)	-	-	-	-	6,838
Due from other governments	-	-	-	-	87,842
Due from other funds (notes 1 & 6)	38	268	-	-	7,617
Due from component unit (note 6)	-	-	-	-	123
Due from primary government (note 6)	-	-	-	-	-
Inventories (note 1)	-	-	-	-	3,422
Prepaid items	-	-	-	-	-
Property, plant and equipment (notes 1 & 7)	2,043	-	501,167	-	521,777
Notes receivable (note 11)	-	-	-	-	18,944
Advances to other funds (notes 1 & 6)	-	-	-	-	483
Advances to component unit (note 6)	-	-	-	-	38,115
Restricted cash (notes 1 & 4)	-	-	-	-	2,465
<b>Other debits:</b>					
Amount available in debt service fund	-	-	-	1	1
Amount to be provided for retirement of general long-term obligations	-	-	-	178,851	178,851
<b>Total assets and other debits</b>	<b>\$ 2,700</b>	<b>\$ 1,181,972</b>	<b>\$ 501,167</b>	<b>\$ 178,852</b>	<b>\$ 2,785,070</b>

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

(Continue on next page)

# FRANKLIN COUNTY, OHIO

## Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

December 31, 2001

(Amounts in 000's)

	Component Units		Totals Reporting Entity (Memorandum Only)
	Governmental Fund Type	Combined Proprietary Fund Types	
<b>Assets and other debits</b>			
<b>Assets:</b>			
Equity with County Treasurer (notes 1 & 4)	\$ -	\$ 4	\$ 515,506
Cash with fiscal and escrow agents (notes 1 & 4)	3,935	19,008	41,996
Receivables (net, where applicable, of allowances for uncollectibles):			
Sales taxes	-	-	21,276
Real and other taxes (note 5)	-	-	1,343,729
Accounts	13	978	6,044
Interest	-	17	6,289
Leases (note 8)	-	-	7,707
Loans (note 1)	-	-	6,838
Due from other governments	1,032	185	89,059
Due from other funds (notes 1 & 6)	-	-	7,617
Due from component unit (note 6)	-	-	123
Due from primary government (note 6)	1,624	255	1,879
Inventories (note 1)	-	557	3,979
Prepaid items	257	253	510
Property, plant and equipment (notes 1 & 7)	11,943	70,861	604,581
Notes receivable (note 11)	-	-	18,944
Advances to other funds (notes 1 & 6)	-	-	483
Advances to component unit (note 6)	-	-	38,115
Restricted cash (notes 1 & 4)	-	211	2,676
<b>Other debits:</b>			
Amount available in debt service fund	-	-	1
Amount to be provided for retirement of general long-term obligations	773	-	179,624
<b>Total assets and other debits</b>	<b>\$ 19,577</b>	<b>\$ 92,329</b>	<b>\$ 2,896,976</b>

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

(Continue on next page)

# FRANKLIN COUNTY, OHIO

Combined Balance Sheet  
All Fund Types, Account Groups and Discretely Presented Component Units  
December 31, 2001  
(Amounts in 000's)

	Governmental Fund Types				Proprietary Fund Types
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Liabilities, equity and other credits</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 11,586	\$ 74,663	\$ -	\$ -	\$ 932
Contracts payable	-	-	-	4,324	-
Accrued wages	5,096	6,419	-	-	33
Matured bonds and interest payable	-	-	661	-	-
Accrued interest	-	-	-	-	45
Due to other funds (notes 1 & 6)	260	1,919	-	-	10
Due to component units (note 6)	-	1,879	-	-	-
Due to primary government (note 6)	-	-	-	-	-
Accrued vacation and sick leave (notes 1 & 13)	-	-	-	-	92
Deferred revenue	53,990	321,592	7,374	1,472	-
Unapportioned moneys	-	-	-	-	-
General obligation bonds - current (note 12)	-	-	-	-	680
Notes payable - current (note 12)	-	-	-	-	73
Amounts held and due to others	1,968	189	-	-	-
Advances from other funds (notes 1 & 6)	-	245	-	-	-
Advances from primary govt. (note 6)	-	-	-	-	-
General obligation bonds (note 12)	-	-	-	-	8,020
Notes payable (note 12)	-	-	-	-	2,962
Capital lease obligations (note 9)	-	-	-	-	-
Other long-term liabilities (note 15)	-	-	-	-	-
	<b>72,900</b>	<b>406,906</b>	<b>8,035</b>	<b>5,796</b>	<b>12,847</b>
<b>Equity and other credits:</b>					
Investment in general fixed assets	-	-	-	-	-
Contributed capital (notes 1 & 14)	-	-	-	-	9,487
Retained earnings (accumulated deficits)	-	-	-	-	2,743
Fund balances: (note 1)					
Reserved for prepaid items	-	-	-	-	-
Reserved for encumbrances	1,679	4,611	-	7,483	-
Reserved for inventories	1,146	2,236	-	-	-
Reserved for advances to other funds	483	-	-	-	-
Reserved for advances to component unit	38,115	-	-	-	-
Reserved for notes receivable (note 11)	-	-	17,505	-	-
Unreserved:					
Designated for claims (note 15)	13,024	-	-	-	-
Designated for future years' expenditures (note 20)	17,000	-	-	-	-
Undesignated	120,474	172,274	1	5,634	-
	<b>191,921</b>	<b>179,121</b>	<b>17,506</b>	<b>13,117</b>	<b>12,230</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 264,821</b>	<b>\$ 586,027</b>	<b>\$ 25,541</b>	<b>\$ 18,913</b>	<b>\$ 25,077</b>

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

(Continue on next page)

# FRANKLIN COUNTY, OHIO

Combined Balance Sheet  
All Fund Types, Account Groups and Discretely Presented Component Units  
December 31, 2001  
(Amounts in 000's)

	Fiduciary Fund Type		Account Groups		Totals Primary Government (Memorandum Only)
	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations	
<b>Liabilities, equity and other credits</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 135	\$ -	\$ -	\$ -	\$ 87,316
Contracts payable	-	-	-	-	4,324
Accrued wages	2	-	-	-	11,550
Matured bonds and interest payable	-	-	-	-	661
Accrued interest	-	-	-	-	45
Due to other funds (notes 1 & 6)	10	5,418	-	-	7,617
Due to component units (note 6)	-	-	-	-	1,879
Due to primary government (note 6)	-	-	-	-	-
Accrued vacation and sick leave (notes 1 & 13)	-	-	-	20,225	20,317
Deferred revenue	-	-	-	-	384,428
Unapportioned moneys	-	1,146,162	-	-	1,146,162
General obligation bonds - current (note 12)	-	-	-	-	680
Notes payable - current (note 12)	-	-	-	-	73
Amounts held and due to others	-	30,392	-	-	32,549
Advances from other funds (notes 1 & 6)	238	-	-	-	483
Advances from primary govt. (note 6)	-	-	-	-	-
General obligation bonds (note 12)	-	-	-	144,200	152,220
Notes payable (note 12)	-	-	-	4,414	7,376
Capital lease obligations (note 9)	-	-	-	1,610	1,610
Other long-term liabilities (note 15)	-	-	-	8,403	8,403
<b>Total liabilities</b>	<b>385</b>	<b>1,181,972</b>	<b>-</b>	<b>178,852</b>	<b>1,867,693</b>
<b>Equity and other credits:</b>					
Investment in general fixed assets	-	-	501,167	-	501,167
Contributed capital (notes 1 & 14)	1,614	-	-	-	11,101
Retained earnings (accumulated deficits)	701	-	-	-	3,444
Fund balances: (note 1)					
Reserved for prepaid items	-	-	-	-	-
Reserved for encumbrances	-	-	-	-	13,773
Reserved for inventories	-	-	-	-	3,382
Reserved for advances to other funds	-	-	-	-	483
Reserved for advances to component unit	-	-	-	-	38,115
Reserved for notes receivable (note 11)	-	-	-	-	17,505
Unreserved:					
Designated for claims (note 15)	-	-	-	-	13,024
Designated for future years' expenditures (note 20)	-	-	-	-	17,000
Undesignated	-	-	-	-	298,383
<b>Total equity and other credits</b>	<b>2,315</b>	<b>-</b>	<b>501,167</b>	<b>-</b>	<b>917,377</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 2,700</b>	<b>\$ 1,181,972</b>	<b>\$ 501,167</b>	<b>\$ 178,852</b>	<b>\$ 2,785,070</b>

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

(Continue on next page)



# FRANKLIN COUNTY, OHIO

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

December 31, 2001

(Amounts in 000's)

	Component Units		Totals Reporting Entity (Memorandum Only)
	Governmental Fund Type	Combined Proprietary Fund Types	
<b>Liabilities, equity and other credits</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 401	\$ 1,341	\$ 89,058
Contracts payable	-	-	4,324
Accrued wages	320	432	12,302
Matured bonds and interest payable	-	-	661
Accrued interest	-	29	74
Due to other funds (notes 1 & 6)	-	-	7,617
Due to component units (note 6)	-	-	1,879
Due to primary government (note 6)	-	123	123
Accrued vacation and sick leave (notes 1 & 13)	773	676	21,766
Deferred revenue	351	583	385,362
Unapportioned moneys	-	-	1,146,162
General obligation bonds - current (note 12)	-	820	1,500
Notes payable - current (note 12)	-	168	241
Amounts held and due to others	-	211	32,760
Advances from other funds (notes 1 & 6)	-	-	483
Advances from primary govt. (note 6)	-	38,115	38,115
General obligation bonds (note 12)	-	3,280	155,500
Notes payable (note 12)	-	5,077	12,453
Capital lease obligations (note 9)	-	-	1,610
Other long-term liabilities (note 15)	-	-	8,403
<b>Total liabilities</b>	<b>1,845</b>	<b>50,855</b>	<b>1,920,393</b>
<b>Equity and other credits:</b>			
Investment in general fixed assets	11,943	-	513,110
Contributed capital (notes 1 & 14)	-	90,205	101,306
Retained earnings (accumulated deficits)	-	(48,731)	(45,287)
Fund balances: (note 1)			
Reserved for prepaid items	257	-	257
Reserved for encumbrances	-	-	13,773
Reserved for inventories	-	-	3,382
Reserved for advances to other funds	-	-	483
Reserved for advances to component unit	-	-	38,115
Reserved for notes receivable (note 11)	-	-	17,505
Unreserved:			
Designated for claims (note 15)	-	-	13,024
Designated for future years' expenditures (note 20)	-	-	17,000
Undesignated	5,532	-	303,915
<b>Total equity and other credits</b>	<b>17,732</b>	<b>41,474</b>	<b>976,583</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 19,577</b>	<b>\$ 92,329</b>	<b>\$ 2,896,976</b>

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 Unit  
Year Ended December 31, 2001  
(Amounts in 000's)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues:</b>				
Sales tax	\$ 81,139	\$ -	\$ -	\$ -
Real and other taxes (note 5)	33,695	251,681	-	-
Licenses and permits	411	701	-	-
Fees and charges for services	41,593	23,322	-	-
Fines and forfeitures	572	980	-	-
Intergovernmental (note 1)	37,672	358,441	-	322
Investment income	43,456	107	-	7
Other	5,048	13,002	2,514	-
<b>Total revenues</b>	<b>243,586</b>	<b>648,234</b>	<b>2,514</b>	<b>329</b>
<b>Expenditures:</b>				
Current:				
General government	50,861	17,298	-	-
Judicial	52,678	1,301	-	-
Public safety	77,462	15,002	-	-
Human services	2,894	308,671	-	-
Health	-	263,818	-	-
Public works	397	30,968	-	-
Conservation and recreation	-	13,602	-	-
Community development	879	2,179	-	-
Other	2,260	-	-	-
Capital outlays	-	-	-	23,037
Debt service:				
Principal retirement	307	315	7,160	-
Interest charges	73	244	8,290	-
Intergovernmental grants	732	1,308	-	-
<b>Total expenditures</b>	<b>188,543</b>	<b>654,706</b>	<b>15,450</b>	<b>23,037</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>55,043</b>	<b>(6,472)</b>	<b>(12,936)</b>	<b>(22,708)</b>
<b>Other financing sources (uses):</b>				
Capital lease transactions (note 9)	236	499	-	-
Proceeds from sale of fixed assets	102	48	-	-
Operating transfers in (notes 1 & 6)	-	10,412	12,059	8,962
Operating transfers out (note 6)	(29,754)	(1,753)	-	(444)
Transfers to component units (note 6)	(3,400)	(5,189)	-	-
Transfers from primary government (note 6)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(32,816)</b>	<b>4,017</b>	<b>12,059</b>	<b>8,518</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>22,227</b>	<b>(2,455)</b>	<b>(877)</b>	<b>(14,190)</b>
<b>Fund balances at beginning of year (restated) (note 24)</b>	169,752	181,377	18,383	27,307
<b>Change in reserved for inventories</b>	(58)	199	-	-
<b>Fund balances at end of year</b>	<b>\$ 191,921</b>	<b>\$ 179,121</b>	<b>\$ 17,506</b>	<b>\$ 13,117</b>

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

(Continue on next page)

**FRANKLIN COUNTY, OHIO**  
 Combined Statement of Revenues, Expenditures  
 and Changes in Fund Balances  
 All Governmental Fund Types and Discretely Presented Governmental Fund Type Component Unit  
 Year Ended December 31, 2001  
 (Amounts in 000's)

	<b>Totals Primary Government (Memorandum Only)</b>	<b>Governmental Fund Type Component Unit</b>	<b>Totals Reporting Entity (Memorandum Only)</b>
<b>Revenues:</b>			
Sales tax	\$ 81,139	\$ -	\$ 81,139
Real and other taxes (note 5)	285,376	-	285,376
Licenses and permits	1,112	-	1,112
Fees and charges for services	64,915	13	64,928
Fines and forfeitures	1,552	-	1,552
Intergovernmental (note 1)	396,435	15,320	411,755
Investment income	43,570	119	43,689
Other	20,564	161	20,725
<b>Total revenues</b>	<b>894,663</b>	<b>15,613</b>	<b>910,276</b>
<b>Expenditures:</b>			
Current:			
General government	68,159	-	68,159
Judicial	53,979	-	53,979
Public safety	92,464	-	92,464
Human services	311,565	-	311,565
Health	263,818	19,285	283,103
Public works	31,365	-	31,365
Conservation and recreation	13,602	-	13,602
Community development	3,058	-	3,058
Other	2,260	-	2,260
Capital outlays	23,037	-	23,037
Debt service:			
Principal retirement	7,782	-	7,782
Interest charges	8,607	-	8,607
Intergovernmental grants	2,040	-	2,040
<b>Total expenditures</b>	<b>881,736</b>	<b>19,285</b>	<b>901,021</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>12,927</b>	<b>(3,672)</b>	<b>9,255</b>
<b>Other financing sources (uses):</b>			
Capital lease transactions (note 9)	735	-	735
Proceeds from sale of fixed assets	150	-	150
Operating transfers in (notes 1 & 6)	31,433	-	31,433
Operating transfers out (note 6)	(31,951)	-	(31,951)
Transfers to component units (note 6)	(8,589)	-	(8,589)
Transfers from primary government (note 6)	-	4,357	4,357
<b>Total other financing sources (uses)</b>	<b>(8,222)</b>	<b>4,357</b>	<b>(3,865)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>4,705</b>	<b>685</b>	<b>5,390</b>
<b>Fund balances at beginning of year (restated) (note 24)</b>	<b>396,819</b>	<b>5,104</b>	<b>401,923</b>
<b>Change in reserved for inventories</b>	<b>141</b>	<b>-</b>	<b>141</b>
<b>Fund balances at end of year</b>	<b>\$ 401,665</b>	<b>\$ 5,789</b>	<b>\$ 407,454</b>

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, 2001  
(Amounts in 000's)

	General Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>Revenues:</b>				
Sales tax	\$ 82,997	\$ 82,997	\$ 81,624	\$ (1,373)
Real and other taxes	32,743	33,246	33,692	446
Licenses and permits	443	413	415	2
Fees and charges for services	37,524	42,992	41,772	(1,220)
Fines and forfeitures	573	544	574	30
Intergovernmental	39,714	37,822	37,660	(162)
Investment income	32,448	37,263	38,586	1,323
Other	1,543	3,404	5,118	1,714
	<b>227,985</b>	<b>238,681</b>	<b>239,441</b>	<b>760</b>
<b>Expenditures:</b>				
General government	61,882	64,895	53,707	11,188
Judicial	52,663	54,177	52,089	2,088
Public safety	77,188	79,523	77,391	2,132
Human services	2,529	3,052	2,921	131
Health	-	-	-	-
Public works	410	410	391	19
Community development	913	932	879	53
Other	12,196	6,356	2,260	4,096
Capital outlays	-	-	-	-
Debt service	12,839	-	-	-
Intergovernmental grants	732	732	732	-
	<b>221,352</b>	<b>210,077</b>	<b>190,370</b>	<b>19,707</b>
	<b>6,633</b>	<b>28,604</b>	<b>49,071</b>	<b>20,467</b>
<b>Other financing sources (uses):</b>				
Proceeds of notes	-	-	-	-
Proceeds from sale of fixed assets	110	110	64	(46)
Operating transfers in	1,649	2,536	1,031	(1,505)
Operating transfers out	(67,050)	(81,139)	(31,561)	49,578
Transfers to component units	(6,395)	(6,395)	(6,395)	-
	<b>(71,686)</b>	<b>(84,888)</b>	<b>(36,861)</b>	<b>48,027</b>
	<b>(65,053)</b>	<b>(56,284)</b>	<b>12,210</b>	<b>68,494</b>
<b>Fund balances at beginning of year (restated) (note 24)</b>	110,027	110,027	110,027	-
<b>Prior year encumbrances appropriated</b>	-	4,513	4,513	-
	<b>44,974</b>	<b>58,256</b>	<b>126,750</b>	<b>68,494</b>

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

(Continue 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, 2001  
(Amounts in 000's)

	Budgeted Special Revenue Funds			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Sales tax	\$ -	\$ -	\$ -	\$ -
Real and other taxes	240,462	238,758	239,122	364
Licenses and permits	856	829	702	(127)
Fees and charges for services	20,934	21,824	22,945	1,121
Fines and forfeitures	835	837	981	144
Intergovernmental	394,238	387,979	364,335	(23,644)
Investment income	64	60	83	23
Other	9,993	10,860	11,984	1,124
<b>Total revenues</b>	<b>667,382</b>	<b>661,147</b>	<b>640,152</b>	<b>(20,995)</b>
<b>Expenditures:</b>				
General government	20,298	20,918	17,836	3,082
Judicial	1,431	1,833	1,346	487
Public safety	22,005	22,250	15,038	7,212
Human services	319,402	329,836	305,524	24,312
Health	346,846	351,211	272,121	79,090
Public works	43,617	40,184	32,348	7,836
Community development	6,332	5,177	2,030	3,147
Other	-	-	-	-
Capital outlays	-	-	-	-
Debt service	410	410	50	360
Intergovernmental grants	-	1,542	1,542	-
<b>Total expenditures</b>	<b>760,341</b>	<b>773,361</b>	<b>647,835</b>	<b>125,526</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(92,959)</b>	<b>(112,214)</b>	<b>(7,683)</b>	<b>104,531</b>
<b>Other financing sources (uses):</b>				
Proceeds of notes	-	385	385	-
Proceeds from sale of fixed assets	80	22	48	26
Operating transfers in	9,678	12,926	11,015	(1,911)
Operating transfers out	(2,050)	(3,108)	(2,671)	437
Transfers to component units	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>7,708</b>	<b>10,225</b>	<b>8,777</b>	<b>(1,448)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(85,251)</b>	<b>(101,989)</b>	<b>1,094</b>	<b>103,083</b>
<b>Fund balances at beginning of year (restated) (note 24)</b>	197,979	197,979	197,979	-
<b>Prior year encumbrances appropriated</b>	-	32,940	32,940	-
<b>Fund balances at end of year</b>	<b>\$ 112,728</b>	<b>\$ 128,930</b>	<b>\$ 232,013</b>	<b>\$ 103,083</b>

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

(Continue 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, 2001  
(Amounts in 000's)

	Debt Service Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>Revenues:</b>				
Sales tax	\$ -	\$ -	\$ -	\$ -
Real and other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Fees and charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Other	3,180	3,180	3,551	371
<b>Total revenues</b>	<b>3,180</b>	<b>3,180</b>	<b>3,551</b>	<b>371</b>
<b>Expenditures:</b>				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Human services	-	-	-	-
Health	-	-	-	-
Public works	-	-	-	-
Community development	-	-	-	-
Other	-	-	-	-
Capital outlays	-	-	-	-
Debt service	17,990	17,990	17,618	372
Intergovernmental grants	-	-	-	-
<b>Total expenditures</b>	<b>17,990</b>	<b>17,990</b>	<b>17,618</b>	<b>372</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(14,810)</b>	<b>(14,810)</b>	<b>(14,067)</b>	<b>743</b>
<b>Other financing sources (uses):</b>				
Proceeds of notes	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-
Operating transfers in	14,810	14,810	13,940	(870)
Operating transfers out	-	-	-	-
Transfers to component units	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>14,810</b>	<b>14,810</b>	<b>13,940</b>	<b>(870)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>-</b>	<b>-</b>	<b>(127)</b>	<b>(127)</b>
<b>Fund balances at beginning of year (restated) (note 24)</b>	789	789	789	-
<b>Prior year encumbrances appropriated</b>	-	-	-	-
<b>Fund balances at end of year</b>	<b>\$ 789</b>	<b>\$ 789</b>	<b>\$ 662</b>	<b>\$ (127)</b>

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

(Continue 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, 2001  
(Amounts in 000's)

	Capital Projects Funds			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>Revenues:</b>				
Sales tax	\$ -	\$ -	\$ -	\$ -
Real and other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Fees and charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	50	448	634	186
Investment income	-	-	8	8
Other	1,058	1,058	-	(1,058)
<b>Total revenues</b>	<b>1,108</b>	<b>1,506</b>	<b>642</b>	<b>(864)</b>
<b>Expenditures:</b>				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Human services	-	-	-	-
Health	-	-	-	-
Public works	-	-	-	-
Community development	-	-	-	-
Other	-	-	-	-
Capital outlays	45,345	49,043	33,276	15,767
Debt service	-	-	-	-
Intergovernmental grants	-	-	-	-
<b>Total expenditures</b>	<b>45,345</b>	<b>49,043</b>	<b>33,276</b>	<b>15,767</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(44,237)</b>	<b>(47,537)</b>	<b>(32,634)</b>	<b>14,903</b>
<b>Other financing sources (uses):</b>				
Proceeds of notes	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-
Operating transfers in	21,209	20,725	8,962	(11,763)
Operating transfers out	-	-	-	-
Transfers to component units	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>21,209</b>	<b>20,725</b>	<b>8,962</b>	<b>(11,763)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(23,028)</b>	<b>(26,812)</b>	<b>(23,672)</b>	<b>3,140</b>
<b>Fund balances at beginning of year (restated) (note 24)</b>	20,797	20,797	20,797	-
<b>Prior year encumbrances appropriated</b>	-	10,470	10,470	-
<b>Fund balances at end of year</b>	<b>\$ (2,231)</b>	<b>\$ 4,455</b>	<b>\$ 7,595</b>	<b>\$ 3,140</b>

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

(Continue 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, 2001  
(Amounts in 000's)

	Totals (Memorandum Only)			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>Revenues:</b>				
Sales tax	\$ 82,997	\$ 82,997	\$ 81,624	\$ (1,373)
Real and other taxes	273,205	272,004	272,814	810
Licenses and permits	1,299	1,242	1,117	(125)
Fees and charges for services	58,458	64,816	64,717	(99)
Fines and forfeitures	1,408	1,381	1,555	174
Intergovernmental	434,002	426,249	402,629	(23,620)
Investment income	32,512	37,323	38,677	1,354
Other	15,774	18,502	20,653	2,151
<b>Total revenues</b>	<b>899,655</b>	<b>904,514</b>	<b>883,786</b>	<b>(20,728)</b>
<b>Expenditures:</b>				
General government	82,180	85,813	71,543	14,270
Judicial	54,094	56,010	53,435	2,575
Public safety	99,193	101,773	92,429	9,344
Human services	321,931	332,888	308,445	24,443
Health	346,846	351,211	272,121	79,090
Public works	44,027	40,594	32,739	7,855
Community development	7,245	6,109	2,909	3,200
Other	12,196	6,356	2,260	4,096
Capital outlays	45,345	49,043	33,276	15,767
Debt service	31,239	18,400	17,668	732
Intergovernmental grants	732	2,274	2,274	-
<b>Total expenditures</b>	<b>1,045,028</b>	<b>1,050,471</b>	<b>889,099</b>	<b>161,372</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(145,373)</b>	<b>(145,957)</b>	<b>(5,313)</b>	<b>140,644</b>
<b>Other financing sources (uses):</b>				
Proceeds of notes	-	385	385	-
Proceeds from sale of fixed assets	190	132	112	(20)
Operating transfers in	47,346	50,997	34,948	(16,049)
Operating transfers out	(69,100)	(84,247)	(34,232)	50,015
Transfers to component units	(6,395)	(6,395)	(6,395)	-
<b>Total other financing sources (uses)</b>	<b>(27,959)</b>	<b>(39,128)</b>	<b>(5,182)</b>	<b>33,946</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(173,332)</b>	<b>(185,085)</b>	<b>(10,495)</b>	<b>174,590</b>
<b>Fund balances at beginning of year (restated) (note 24)</b>	329,592	329,592	329,592	-
<b>Prior year encumbrances appropriated</b>	-	47,923	47,923	-
<b>Fund balances at end of year</b>	<b>\$ 156,260</b>	<b>\$ 192,430</b>	<b>\$ 367,020</b>	<b>\$ 174,590</b>

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, 2001  
(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			
<b>Operating revenues:</b>					
Fees and charges for services	\$ 7,153	\$ 413	\$ 7,566	\$ 14,256	\$ 21,822
Other	78	-	78	897	975
<b>Total operating revenues</b>	<b>7,231</b>	<b>413</b>	<b>7,644</b>	<b>15,153</b>	<b>22,797</b>
<b>Operating expenses:</b>					
Personal services	912	30	942	11,556	12,498
Contractual services	881	252	1,133	6,206	7,339
Materials and supplies	148	1	149	1,319	1,468
Purchased utilities	2,804	-	2,804	-	2,804
Depreciation (note 1)	519	222	741	4,235	4,976
<b>Total operating expenses</b>	<b>5,264</b>	<b>505</b>	<b>5,769</b>	<b>23,316</b>	<b>29,085</b>
<b>Operating income (loss)</b>	<b>1,967</b>	<b>(92)</b>	<b>1,875</b>	<b>(8,163)</b>	<b>(6,288)</b>
<b>Nonoperating revenues (expenses):</b>					
Intergovernmental	774	-	774	3,240	4,014
Loss on disposal of fixed assets	-	-	-	(318)	(318)
Investment income	-	-	-	516	516
Interest charges	(764)	-	(764)	(681)	(1,445)
<b>Total nonoperating revenues (expenses)</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>2,757</b>	<b>2,767</b>
<b>Income (loss) before operating transfers</b>	<b>1,977</b>	<b>(92)</b>	<b>1,885</b>	<b>(5,406)</b>	<b>(3,521)</b>
Transfers from other funds	74	444	518	-	518
Transfers from primary government	-	-	-	4,232	4,232
<b>Net income (loss)</b>	<b>2,051</b>	<b>352</b>	<b>2,403</b>	<b>(1,174)</b>	<b>1,229</b>
<b>Retained earnings (accumulated deficits) at beginning of year (restated) (note 24)</b>	<b>692</b>	<b>349</b>	<b>1,041</b>	<b>(47,557)</b>	<b>(46,516)</b>
<b>Retained earnings (accumulated deficits) at end of year</b>	<b>\$ 2,743</b>	<b>\$ 701</b>	<b>\$ 3,444</b>	<b>\$ (48,731)</b>	<b>\$ (45,287)</b>

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, 2001  
 (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			
<b>Cash flows from operating activities:</b>					
Cash collections from customers	\$ 6,542	\$ 328	\$ 6,870	\$ 21,055	\$ 27,925
Cash payments to suppliers	(4,473)	(143)	(4,616)	(10,082)	(14,698)
Cash payments for salaries	(904)	(29)	(933)	(11,018)	(11,951)
<b>Net cash provided by (used in) operating activities</b>	<b>1,165</b>	<b>156</b>	<b>1,321</b>	<b>(45)</b>	<b>1,276</b>
<b>Cash flows from noncapital financing activities:</b>					
Transfers from primary government	-	-	-	4,232	4,232
<b>Net cash provided by noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,232</b>	<b>4,232</b>
<b>Cash flows from capital and related financing activities:</b>					
Proceeds of capital grants	763	-	763	3,132	3,895
Proceeds from (cost of) sale of fixed assets	-	-	-	(318)	(318)
Construction and acquisition of property and equipment	(1,268)	(444)	(1,712)	(7,954)	(9,666)
Proceeds of notes for capital purposes	3	-	3	-	3
Transfers/advances from other funds for capital purposes	246	444	690	-	690
Advances from primary government for capital purposes	-	-	-	4,109	4,109
Repayment of advance from other fund for capital purposes	-	(48)	(48)	-	(48)
Principal payments on bonds, notes and leases	(474)	-	(474)	(985)	(1,459)
Interest payments on bonds, notes and leases	(765)	-	(765)	(681)	(1,446)
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>(1,495)</b>	<b>(48)</b>	<b>(1,543)</b>	<b>(2,697)</b>	<b>(4,240)</b>
<b>Cash flows from investing activities:</b>					
Purchases of investments	-	-	-	(2,166)	(2,166)
Proceeds from sale of investments	-	-	-	2,009	2,009
Interest received from investments	-	-	-	711	711
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>554</b>	<b>554</b>
<b>Increase (decrease) in cash for the year</b>	<b>(330)</b>	<b>108</b>	<b>(222)</b>	<b>2,044</b>	<b>1,822</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>4,632</b>	<b>418</b>	<b>5,050</b>	<b>13,079</b>	<b>18,129</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ 4,302</b>	<b>\$ 526</b>	<b>\$ 4,828</b>	<b>\$ 15,123</b>	<b>\$ 19,951</b>

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

# FRANKLIN COUNTY, OHIO

Combining Statement of Cash Flows  
 Proprietary Fund Types and Discretely Presented Proprietary Fund Type Component Units  
 Year Ended December 31, 2001  
 (Amounts in 000's)

Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	Proprietary Fund Types		Totals Primary Government (Memorandum Only)	Proprietary Type Component Units	Totals Reporting Entity (Memorandum Only)
	Enterprise	Internal Service			
	Enterprise	Internal Service	Totals Primary Government (Memorandum Only)	Proprietary Type Component Units	Totals Reporting Entity (Memorandum Only)
Operating income (loss)	\$ 1,967	\$ (92)	\$ 1,875	\$ (8,163)	\$ (6,288)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	519	222	741	4,235	4,976
Changes in operating assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	(666)	(78)	(744)	3,472	2,728
Due from other funds	-	(8)	(8)	-	(8)
Due from primary government	-	-	-	2,253	2,253
Inventories	18	-	18	(214)	(196)
Prepaid items	-	-	-	(74)	(74)
Increase (decrease) in:					
Accounts payable and other accrued liabilities	(657)	100	(557)	(1,865)	(2,422)
Accrued wages	6	2	8	(5)	3
Due to other funds	(16)	10	(6)	-	(6)
Due to primary government	-	-	-	123	123
Accrued vacation and sick leave	(5)	-	(5)	58	53
Deferred revenue	-	-	-	129	129
Amounts held and due to others	(1)	-	(1)	6	5
<b>Net cash provided by operating activities</b>	<b>\$ 1,165</b>	<b>\$ 156</b>	<b>\$ 1,321</b>	<b>\$ (45)</b>	<b>\$ 1,276</b>

### NONCASH CAPITAL TRANSACTIONS

Property, plant and equipment in accounts payable	\$ 11	\$ -	\$ 11	\$ 383	\$ 394
Due from other governments for capital purposes	\$ 11	\$ -	\$ 11	\$ -	\$ 11
Capital grant receivable	\$ -	\$ -	\$ -	\$ 108	\$ 108

### RECONCILIATION TO BALANCE SHEET

Cash and cash equivalents	\$ 4,302	\$ 526	\$ 4,828	\$ 15,123	\$ 19,951
Long-term certificates of deposit and investments	-	-	-	4,100	4,100
Equity with County Treasurer, Cash with fiscal and escrow agents and Restricted cash, as reported	<b>\$ 4,302</b>	<b>\$ 526</b>	<b>\$ 4,828</b>	<b>\$ 19,223</b>	<b>\$ 24,051</b>

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

(Continue on next page)

**FRANKLIN COUNTY, OHIO**  
Notes to the General Purpose Financial Statements  
December 31, 2001

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) applicable to governmental units, 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 Residential Services, Inc. (Residential Services):

Residential Services is the only governmental fund type component unit of Franklin County. 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 3,400 acres of land and improvements, including 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 \$3,000,000 in operating funds, \$2,000,000 for capital improvements and \$1,148,000 for debt service during 2002, and \$3,936,000 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 Veterans 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 County, upon one year's notice, can cancel the lease agreement. 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 Residential Services  
2879 Johnstown Road  
Columbus, Ohio 43219

Veterans Memorial Hall  
300 West Broad Street  
Columbus, Ohio 43215

Rickenbacker Port Authority  
7400 Alum Creek Drive  
Columbus, Ohio 43217

Franklin County Stadium  
1155 West Mound Street  
Columbus, Ohio 43223

ARC Industries  
2879 Johnstown Road  
Columbus, Ohio 43219

A joint venture is a legal entity or other organization that results from a contractual arrangement and that is owned, operated or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain an ongoing financial interest or an ongoing financial responsibility. The following two entities are joint ventures between the County and the City of Columbus (the City). Condensed financial information for each is provided in note 23.

Pursuant to Ohio Revised Code Section 755.14(B), the County and the City created the Franklin Park Conservatory Joint Recreation District (the Conservatory District) in 1990. In 1996, the original agreement was amended by the County and the City, increasing the number of members of the Board from 10 to 17. Six members are appointed by the County, eight by the City's Mayor subject to confirmation by the City's Council, and one member each by the Governor, the Speaker of the House of Representatives and the President of the Senate of the State of Ohio. State appointed members are nonvoting if they also serve as members of the Ohio General Assembly; no member presently serves in both roles. In 2001, the County and the City provided cash assistance to the Conservatory District of \$435,000 and \$1,102,834, respectively. The County has committed an additional \$415,000 for the Conservatory District during 2002. Because multiple governments participate in both the board appointment process and financial support of the Conservatory District, the County accounts for and reports the financial activity of the Conservatory District as a joint venture. Complete financial statements can be obtained from Franklin Park Conservatory Joint Recreation District, 1777 East Broad Street, Columbus, Ohio 43203.

In 2000, Columbus/Franklin County Affordable Housing Trust Corporation (AHT) was initially created as the Columbus Housing Trust Corporation with Articles of Incorporation filed with the Ohio Secretary of State. In 2001, Amended Articles were filed for AHT. Board members are jointly appointed, with no single government or government official appointing a majority. In 2001, the County and the City provided cash assistance to AHT of \$1,000,000 and \$3,100,000, respectively. The County has committed an additional \$1,000,000 for AHT during 2002. Because multiple governments participate in both the board appointment process and the financial support of AHT, the County accounts for and reports the financial activity of AHT as a joint venture. Complete financial statements can be obtained from Columbus/Franklin County Affordable Housing Trust Corporation, 1260 East Broad Street, Columbus, Ohio 43205.

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 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 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.

*Internal service funds* account 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 fund* is used to account for a separate legal entity 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*, revenues 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 lien 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. Revenue in the form of shared revenue is recognized when the provider government recognizes its liability to the County. Revenue from federal and state grants is recognized in the fiscal year in which all criteria 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.

The preparation of the financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

### D) **Budgetary Data**

In accordance with Ohio law, annual budgets are adopted for the general fund, special revenue funds, debt service fund, capital projects funds and proprietary funds. 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 2001.



Appropriation requests are submitted to Finance by the agencies. 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 object 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 2001. Encumbrances for blanket orders and unencumbered appropriations lapse at year-end. Encumbrances for contracts and one-time purchases outstanding at year-end carry their appropriations into the next fiscal year.

The Combined Statements of Revenues, Expenditures and Changes in Fund Balance – 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, discretely presented component units, and two special revenue funds, one of which is included within Other Special Revenue Funds.

**E) Encumbrances**

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

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

**F) Cash, Deposits and Investments**

For reporting purposes, "Equity with County Treasurer" is defined as cash on hand, demand deposits and investments held 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 two special revenue and one capital projects fund, all earnings are 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, including infrastructure (e.g., immovable assets such as bridges and roads) 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. 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. The infrastructure assets are shown net of accumulated depreciation. Depreciation is calculated using the straight-line method over the estimated useful life, which is 50 years for bridges and 37 years for roads. The other categories of 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 costs of major renovations that extend the useful life of an asset are 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 25 years
Buildings and sewage and water treatment plants .....	20 to 50 years
Sewer and water lines .....	20 to 70 years

Discretely presented component units:

For the governmental fund type, property, plant and equipment is accounted for within the 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 recorded based on 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 unit 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 requirements are met.

**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 and accrued reimbursements* 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 in prior years 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, 34 and 36**

With this financial report, the County has implemented GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* and GASB Statement No. 36, *Recipient Reporting for Certain Shared Nonexchange Revenues*. Implementation of these GASB Statements did result in a change in beginning fund balance as reported in the fund financial statements on the modified accrual basis of accounting, as further described in note 24.

This report does not incorporate GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. The County intends to adopt this pronouncement at the required time, but has not completed its evaluation of the impact of implementation. Therefore, the County is unable to disclose the impact that adoption of this statement will have on its financial position and results of operations. However, for fiscal year 2001, the County has opted for early implementation of infrastructure reporting. In doing so, the estimated historical cost of infrastructure assets is included as part of the governmental fixed asset account group.

**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):

<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses (Amounts in 000's)</b>				
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Non-GAAP budgetary basis	\$ 12,210	\$ 1,094	\$ (127)	\$ (23,672)
Basis difference:				
Adjustment for encumbrances	4,073	12,239	-	11,317
Net adjustment for revenue accruals	4,147	653	(790)	(312)
Net adjustment for expenditure accruals	(1,980)	(16,686)	40	(1,523)
Net adjustment for interfund loan transactions shown as revenue or expenditures on the budgetary basis	3,777	136	-	-
Entity difference:				
Unbudgeted funds	-	109	-	-
GAAP basis	<u>\$ 22,227</u>	<u>\$ (2,455)</u>	<u>\$ (877)</u>	<u>\$ (14,190)</u>

The Commissioners also approve formal budgets for the proprietary funds. The following schedule reconciles the amounts on the Schedules 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):

<b>Net Income (Loss) (Amounts in 000's)</b>		
	<u>Enterprise</u>	<u>Internal Service</u>
Budgetary basis	\$ (819)	\$ 92
Basis difference:		
Adjustment for encumbrances	487	17
Net adjustment for revenue accruals	686	86
Net adjustment for expense accruals	491	(113)
Depreciation expense	(519)	(222)
Acquisition of fixed assets	1,268	-
Change in inventory	(17)	-
Debt principal payments	474	-
Net adjustment for interfund accruals	-	492
GAAP basis	<u>\$ 2,051</u>	<u>\$ 352</u>

3) **ACCOUNTABILITY AND COMPLIANCE**

At December 31, 2001, the following individual funds have deficit fund balances or accumulated deficits:

<b>(Amounts in 000's)</b>		
	<b>Fund Deficit</b>	<b>Accumulated Deficits</b>
<b>Special revenue funds:</b>		
ADAMH Board	\$ (177)	N/A
Child Support Enforcement	\$ (473)	N/A
Juvenile Accountability Incentive Block Grant	\$ (265)	N/A
<b>Capital projects fund:</b>		
Permanent Improvement	\$ (482)	N/A
<b>Proprietary fund type component unit:</b>		
RPA	N/A	\$ (60,562)

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

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." A component unit of the County, RPA, has money in the Treasurer's pool. In addition, certain moneys are held by separate 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.

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. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

## **B) Deposits and Investments**

### Primary government:

Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's demand deposits was \$46,550,000. The bank balances totaled \$50,651,000. Both the book and bank balances include \$2,000,000 in certificates of deposit. Of the bank balances, \$1,658,000 was insured by FDIC. The remaining balance of \$48,993,000 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, 2001, are classified as follows:

(Amounts in 000's)					
	Risk Category			Fair Value	Percent of Portfolio
	1	2	3		
U.S. treasury securities	\$ 91,706	\$ -	\$ -	\$ 91,706	18.26%
Federal agency securities	387,423	-	-	387,423	77.15%
Total	<u>\$ 479,129</u>	<u>\$ -</u>	<u>\$ -</u>	479,129	
Investments not subject to categorization:					
STAR Ohio				22,235	4.43%
Money market accounts				793	0.16%
Total investments				<u>\$ 502,157</u>	<u>100.00%</u>

The deposits and investments of the primary government include \$4,000 of "Equity with County Treasurer" held on behalf of component units.

Component units:

At December 31, 2001, discretely presented component units held demand deposits with a carrying value of \$20,650,000. The bank balances totaled \$20,958,000. Both the book and bank balances include \$1,674,000 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, 2001, are classified as follows:

(Amounts in 000's)				
	Risk Category			Bank Balance
	1	2	3	
Demand deposits	\$ 537	\$ -	\$ 18,747	\$ 19,284
Certificates of deposit	1,674	-	-	1,674
Total deposits	<u>\$ 2,211</u>	<u>\$ -</u>	<u>\$ 18,747</u>	<u>\$ 20,958</u>

Investments of the discretely presented component units had a fair value of \$2,504,000, and are subject to the same categorization of credit risk as detailed above for the primary government. Of the investments, \$1,664,000 were equity securities and classified as category one credit risk. The remaining \$840,000 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:

	<u>(Amounts in 000's)</u>		
	<u>Primary Government</u>	<u>Component Units</u>	<u>Totals</u>
<b>Deposits and investments:</b>			
Carrying amount of deposits	\$ 46,550	\$ 20,650	\$ 67,200
Fair value of investments	502,157	2,504	504,661
Outstanding warrants	(11,683)	-	(11,683)
	<u>537,024</u>	<u>23,154</u>	<u>560,178</u>
Total deposits and investments	<u>\$ 537,024</u>	<u>\$ 23,154</u>	<u>\$ 560,178</u>
<b>Per combined balance sheet:</b>			
Equity with County Treasurer	\$ 515,502	\$ 4	\$ 515,506
Cash with fiscal and escrow agents	19,053	22,943	41,996
Restricted cash	2,465	211	2,676
Component units' share of Treasurer's pool	4	(4)	-
	<u>537,024</u>	<u>23,154</u>	<u>560,178</u>
Total per combined balance sheet	<u>\$ 537,024</u>	<u>\$ 23,154</u>	<u>\$ 560,178</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 2001 were levied after October 1, 2000, based on the assessed value listed as of January 1, 2000. Assessed values are established by state law at 35 percent of appraised market value. The total assessed value upon which the 2001 real estate tax collection was based was \$18.205 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 1<sup>st</sup> of the current year. The total value upon which the 2001 tax collection was assessed was \$2.553 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 2001 tax collection was based was \$941 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 20<sup>th</sup>; if paid semi-annually, the first payment is due January 20<sup>th</sup> with the remainder to be paid by June 20<sup>th</sup>. 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 30<sup>th</sup> and the remainder to be paid by September 20<sup>th</sup>. 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 2001 are not due for collection until 2002, 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:

<b>(Amounts in 000's)</b>		
<b>Advances from/to other funds:</b>	<b>Receivable</b>	<b>Payable</b>
<b>General fund</b>	\$ 483	\$ -
<b>Special revenue funds:</b>		
Dog and Kennel	-	100
Other (Joseph Carr Ditch)	-	111
Other (Timberbrook Special Assessment)	-	34
Total special revenue funds	-	245
<b>Internal service fund:</b>		
Telecommunications	-	238
Total advances from/to other funds	\$ 483	\$ 483
<b>Advances from primary government to component unit:</b>		
<b>General fund</b>	\$ 38,115	\$ -
<b>Proprietary fund type component unit:</b>		
RPA	-	38,115
Total advances from primary government to component unit	\$ 38,115	\$ 38,115

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

<b>(Amounts in 000's)</b>		
	<u>Receivable</u>	<u>Payable</u>
<b>Due from/to other funds:</b>		
<b>General fund</b>	\$ 1,896	\$ 260
<b>Special revenue funds:</b>		
Board of MR & DD	791	273
Public Assistance	340	215
Children Services Board	2,390	233
ADAMH Board	1,341	40
Motor Vehicle and Gasoline Tax	-	5
Senior Services	169	12
Child Support Enforcement	-	241
Real Estate Assessment	101	7
Certificate of Title Administration	-	7
C.B.C.F. Operations	-	10
Domestic and Juvenile Court Grants	-	17
Federal Justice Block Grant	-	212
Adult Probation and Community Corrections	-	6
Juvenile Accountability Incentive Block Grant	74	301
Dog and Kennel	-	7
Community and Economic Development	123	20
Other	86	313
Total special revenue funds	<u>5,415</u>	<u>1,919</u>
<b>Enterprise funds:</b>		
Water and Sewer Operations	-	7
Parking Facilities	-	3
Total enterprise funds	<u>-</u>	<u>10</u>
<b>Internal service funds:</b>		
Antenna System	14	10
Telecommunications	24	-
Total internal service funds	<u>38</u>	<u>10</u>
<b>Agency funds:</b>		
Real Estate Tax	11	-
Personal Property Tax	-	1,912
Treasurer's Electronic Transfers	160	3,506
General County Agency	86	-
Franklin County Court System	4	-
Trailer Tax	1	-
Collections for Political Subdivisions	6	-
Total agency funds	<u>268</u>	<u>5,418</u>
Total due from/to other funds	<u>\$ 7,617</u>	<u>\$ 7,617</u>

Short-term loans and accrued reimbursements 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
<b>Special revenue fund:</b>		
Board of MR & DD	\$ 123	\$ 1,879
<b>Governmental fund type component unit:</b>		
Residential Services	1,624	-
<b>Proprietary fund type component unit:</b>		
ARC	255	123
Total due from/to primary government and component units	<u>\$ 2,002</u>	<u>\$ 2,002</u>

**B) Operating and Residual Equity Transfers**

The following is a summary of the County's operating transfers during 2001:

(Amounts in 000's)		
Transfers to:	Amount	Transfers from:
<b>Special revenue funds:</b>		
Public Assistance	\$ 6,812	General
Public Assistance	18	Federal Justice Block Grant
Child Support Enforcement	732	General
Federal Justice Block Grant	70	General
Juvenile Accountability Incentive Block Grant	15	General
Juvenile Accountability Incentive Block Grant	522	Federal Justice Block Grant
Local Law Enforcement Block Grant	94	General
Dog and Kennel	1,742	General
Community and Economic Development	157	General
Other	46	General
Other	204	Federal Justice Block Grant
Total special revenue funds	<u>10,412</u>	
<b>Debt service fund:</b>		
Debt Service	11,650	General
Debt Service	61	ADAMH Board
Debt Service	247	Zoological Park
Debt Service	101	Other
Total debt service fund	<u>12,059</u>	
<b>Capital projects funds:</b>		
Permanent Improvement	6,332	General
Court Case Management System	1,890	General
Court Case Management System	600	Other
Sheriff's Capital Projects	140	General
Total capital projects funds	<u>8,962</u>	
<b>Enterprise fund:</b>		
Water and Sewer Operations	74	General
<b>Internal service fund:</b>		
Antenna System	444	Permanent Improvement
	<u>\$ 31,951</u>	

**C) Primary Government/Component Unit Transfers**

The following is a summary of the County's transfers between the primary government and its component units during 2001:

(Amounts in 000's)		
Transfers to:	Amount	Transfers from:
<b>Component units:</b>		<b>Primary government:</b>
<b>Governmental fund type:</b>		
Residential Services	\$ 4,357	Board of MR & DD
<b>Proprietary fund type:</b>		
RPA	3,400	General
ARC	832	Board of MR & DD
	4,232	
	\$ 8,589	

**7) PROPERTY, PLANT AND EQUIPMENT**

A summary of changes in the general fixed assets account group for the year ended December 31, 2001, follows:

(Amounts in 000's)				
	Balance 01/01/01 (restated)	Additions	Deletions	Balance 12/31/01
Land	\$ 13,883	\$ 633	\$ (350)	\$ 14,166
Buildings and improvements	243,050	3,645	(10)	246,685
Infrastructure	177,535	10,369	-	187,904
Machinery and equipment	62,040	4,942	(13,206)	53,776
Construction in progress	15,651	15,613	(813)	30,451
	512,159	35,202	(14,379)	532,982
Accumulated depreciation for infrastructure	(29,563)	(2,252)	-	(31,815)
Totals general fixed assets	\$ 482,596	\$ 32,950	\$ (14,379)	\$ 501,167

A summary of changes in the fixed assets of the governmental fund type component unit for the year ended December 31, 2001, follows:

(Amounts in 000's)				
	Balance 01/01/01	Additions	Deletions	Balance 12/31/01
<b>Residential Services:</b>				
Land	\$ 1,049	\$ -	\$ -	\$ 1,049
Buildings and improvements	8,480	517	-	8,997
Machinery and equipment	1,797	100	-	1,897
Totals governmental fund type - component unit	\$ 11,326	\$ 617	\$ -	\$ 11,943

A summary of property, plant and equipment and accumulated depreciation in the proprietary fund types of the primary government at December 31, 2001, follows:

(Amounts in 000's)			
	Enterprise Funds	Internal Service Funds	Totals
Land	\$ 59	\$ -	\$ 59
Buildings and improvements	15,429	-	15,429
Infrastructure	9,959	-	9,959
Machinery and equipment	526	1,994	2,520
Construction in progress	-	443	443
	<u>25,973</u>	<u>2,437</u>	<u>28,410</u>
Accumulated depreciation	<u>(7,406)</u>	<u>(394)</u>	<u>(7,800)</u>
Totals proprietary fund type - primary government	<u>\$ 18,567</u>	<u>\$ 2,043</u>	<u>\$ 20,610</u>

A summary of property, plant and equipment and accumulated depreciation in the proprietary fund type component units at December 31, 2001, follows:

(Amounts in 000's)					
	RPA	ARC	Memorial Hall	Stadium and Team	Totals
Land	\$ 23,632	\$ -	\$ -	\$ -	\$ 23,632
Buildings and improvements	8,779	-	142	5,298	14,219
Infrastructure	63,152	-	-	922	64,074
Machinery and equipment	4,379	1,315	193	1,043	6,930
Construction in progress	1,583	-	-	-	1,583
	<u>101,525</u>	<u>1,315</u>	<u>335</u>	<u>7,263</u>	<u>110,438</u>
Accumulated depreciation	<u>(34,758)</u>	<u>(1,120)</u>	<u>(38)</u>	<u>(3,661)</u>	<u>(39,577)</u>
Totals proprietary fund type - component units	<u>\$ 66,767</u>	<u>\$ 195</u>	<u>\$ 297</u>	<u>\$ 3,602</u>	<u>\$ 70,861</u>

#### 8) CAPITAL LEASES – LESSOR DISCLOSURE

The County acts as lessor in three outstanding direct financing lease agreements. The facilities under lease, the lessees and debt principal outstanding at December 31, 2001, include the following:

(Amounts in 000's)		
	Lessee	Principal Outstanding
Fairgrounds Project	Franklin County Agricultural Society	\$ 333
Hall of Justice Addition	City of Columbus	3,460
Maryhaven Facility	Maryhaven, Inc.	<u>3,914</u>
		<u>\$ 7,707</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 the Franklin County Agricultural Society were deposited into the general fund and then transferred into the debt service fund to meet obligations

associated with the fairgrounds. The debt was retired in 2001. Lease payments from the City and Maryhaven, Inc. are recognized as revenue in the debt service fund prior to payment of interest and principal on bonds.

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 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, 2001, are as follows:

(Amounts in 000's)			
	General	Debt Service	Totals
Minimum lease payments to be received	\$ 400	\$ 9,955	\$ 10,355
Less: Unearned interest income	(67)	(2,581)	(2,648)
Net investment in direct financing leases	<u>\$ 333</u>	<u>\$ 7,374</u>	<u>\$ 7,707</u>

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

(Amounts in 000's)				
	Fairgrounds Project	Hall of Justice Addition	Maryhaven Facility	Totals
2002	\$ 50	\$ 1,178	\$ 353	\$ 1,581
2003	50	1,088	355	1,493
2004	50	1,007	357	1,414
2005	50	916	354	1,320
2006	50	-	359	409
2007 to 2017	150	-	3,988	4,138
	<u>\$ 400</u>	<u>\$ 4,189</u>	<u>\$ 5,766</u>	<u>\$ 10,355</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, 2001, the total value of equipment held under capital lease agreements in the governmental funds totaled \$4,174,000.

The following schedule summarizes capital lease transactions for the year ended December 31, 2001:

(Amounts in 000's)	
	General Long Term Obligations
Payable 01/01/01	\$ 1,486
Additions	735
Deletions	(611)
Payable 12/31/01	<u>\$ 1,610</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, 2001.

(Amounts in 000's)	
--------------------	--

	<b>General Long Term Obligations</b>	
2002	\$	866
2003		643
2004		557
2005		330
2006		48
Minimum lease payments		2,444
Less: Interest amount		(834)
Present value of lease payments	\$	1,610

**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:

<b>(Amounts in 000's)</b>		
	<b>Rental</b>	
2002	\$	5,560
2003		4,547
2004		3,305
2005		2,405
2006		1,767
2007 to 2028		4,088
	\$	21,672

The County does not have operating leases or contracts after 2028. During 2001, the County incurred expenditures of \$5,427,000 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 \$1,439,000 at December 31, 2001, 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 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, 2001, the County recorded \$17,505,000 as notes receivable for the landfill expansion bonds, 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:

<b>(Amounts in 000's)</b>		
<b>Zoo</b>	<b>Solid Waste Facility Expansion</b>	<b>Totals</b>



2002	\$ 166	\$ 1,567	\$ 1,733
2003	162	1,571	1,733
2004	157	1,578	1,735
2005	152	1,589	1,741
2006	147	1,588	1,735
2007 to 2019	<u>1,475</u>	<u>17,864</u>	<u>19,339</u>
Total payments to be received	2,259	25,757	28,016
Less: Interest amount	<u>(820)</u>	<u>(8,252)</u>	<u>(9,072)</u>
Notes receivable	<u>\$ 1,439</u>	<u>\$ 17,505</u>	<u>\$ 18,944</u>

## 12) LONG-TERM DEBT

The County's long-term debt at December 31, 2001, 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), partially financed road construction. Projects in progress have a combined authorized loan amount of \$3,829,323; the County did not record any new issues for the year ended December 31, 2001.

### Debt supported by lease payments:

Lease payments support a portion of the County's debt. Construction bonds for the Hall of Justice Addition are serviced entirely by payments received from the City of Columbus. 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.

**A) Long-Term Debt Summary**

The County's long-term debt transactions for the year ended December 31, 2001, 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					
12/31/00 (restated)	\$ 147,269	\$ 8,555	\$ 10,330	\$ 12,209	\$ 178,363
Issued in 2001	-	-	-	-	-
Retired in 2001	(6,055)	(1,155)	(985)	(474)	(8,669)
Outstanding 12/31/01	<u>\$ 141,214</u>	<u>\$ 7,400</u>	<u>\$ 9,345</u>	<u>\$ 11,735</u>	<u>\$ 169,694</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, 2001:

General Obligation Bonds and Notes – Governmental Purposes (Amounts in 000's)					
	Issue Date	Interest Rate	Original Amount	Current Outstanding Amount	Final Maturity Date
<b>Bonds:</b>					
Exhibition Hall Land <sup>1</sup>	11/15/93	4.500 to 7.000%	\$ 4,650	\$ 2,575	12/01/08
Mental Health Building	07/01/86	7.375%	795	315	12/01/10
Jail Renovation <sup>1</sup>	08/01/96	4.500 to 6.000%	7,500	6,325	12/01/16
Veterans Memorial Improvement <sup>1</sup>	08/01/96	4.500 to 6.000%	8,500	7,170	12/01/16
Solid Waste Facility <sup>1</sup>	07/15/97	4.300 to 5.500%	20,000	17,505	12/01/17
Series 1993 Refunding <sup>1</sup>	04/15/93	2.700 to 5.550%	117,365	102,910	12/01/20
			<u>158,810</u>	<u>136,800</u>	
<b>Notes:</b>					
Voting Machine Acquisition	05/01/92	5.900%	3,745	1,495	05/01/07
OPWC Loans:					
Kenny Road Project	12/04/97	0.000%	250	50	07/01/02
Sunbury Road Improvements	NA	0.000%	700	700	01/01/07
Dublin Road Improvements Part I	NA	0.000%	1,058	1,058	07/01/06
Dublin Road Improvements Part II	NA	0.000%	726	726	07/01/06
Alton & Darby Creek Road Improvements	NA	0.000%	385	385	07/01/06
			<u>6,864</u>	<u>4,414</u>	
			<u>\$ 165,674</u>	<u>\$ 141,214</u>	

<sup>1</sup> 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>
Hall of Justice Addition	06/01/81	10.500%	\$ 19,800	\$ 3,460	06/01/05
Maryhaven Facility <sup>1</sup>	07/15/97	4.300 to 5.500%	4,500	3,940	12/01/17
			<u>\$ 24,300</u>	<u>\$ 7,400</u>	

<sup>1</sup> 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, 2001:

(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>
<b>Bonds:</b>					
Rickenbacker Port Authority Project Bonds	12/01/85	8.000%	\$ 16,400	\$ 4,100	12/01/06
<b>Notes:</b>					
OPWC Loan – Rickenbacker Air Industrial Park	04/02/95	0.000%	1,489	968	01/01/15
Other RPA notes:					
Forward Air, Inc.	09/08/00	6.000%	2,000	1,933	10/01/20
Stradley Tract I	11/30/00	7.500%	1,982	1,954	01/01/25
Stradley Tract II	12/28/00	7.500%	399	390	01/01/08
			<u>5,870</u>	<u>5,245</u>	
			<u>\$ 22,270</u>	<u>\$ 9,345</u>	

**D) Enterprise Debt**

The following is a description of bonds and notes outstanding as of December 31, 2001, to be repaid by enterprise fund revenues:

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**(Amounts in 000's)**

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	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Current Outstanding Amount</u>	<u>Final Maturity Date</u>
<b>Bonds:</b>					
Parking Garage Addition	11/01/82	10.000%	\$ 6,500	\$ 1,820	12/01/08
Series 1993 Refunding <sup>1</sup>		2.700 to			
JDC Parking Garage Portion	04/15/93	5.550%	<u>7,410</u>	<u>6,880</u>	12/01/20
			<u>13,910</u>	<u>8,700</u>	
<b>Notes:</b>					
Forest Ridge Sewer	09/02/88	8.280%	186	129	07/01/13
Hamilton Meadows Water	04/28/88	8.090%	194	130	07/01/13
Ridgewood Estates and Oakhurst Knolls Sewer	04/28/88	8.090%	1,478	1,019	07/01/13
Village Park and Young Estates Sewer	03/26/92	7.210%	551	441	07/01/17
Village Park and Young Estates Water	03/26/92	7.210%	274	219	07/01/17
Lincoln Village and New Rome Water	02/12/95	3.500%	835	624	07/01/15
Emmit/Mix Avenue Sewer	07/01/97	3.000%	<u>482</u>	<u>473</u>	07/01/21
			<u>4,000</u>	<u>3,035</u>	
			<u>\$ 17,910</u>	<u>\$ 11,735</u>	

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

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**E) Debt Service Requirements**

The following is a summary of the County's future annual debt service requirements for long-term debt, including additional principal of \$1,661,000 from general obligation OPWC loans, estimated upon completion.

(Amounts in 000's)					
	<b>General Obligation Bonds/Notes Incurred for Governmental Purposes</b>	<b>General Obligation Bonds Supported by Lease Revenues</b>	<b>General Obligation Bonds/Notes Supported by Component Unit</b>	<b>Bonds/ Notes Supported by Enterprise Revenues</b>	<b>Totals</b>
2002	\$ 13,705	\$ 1,531	\$ 1,605	\$ 1,394	\$ 18,235
2003	13,683	1,443	1,540	1,532	18,198
2004	13,680	1,364	1,474	1,509	18,027
2005	13,935	1,270	1,409	1,481	18,095
2006	13,916	359	1,343	1,456	17,074
Thereafter	149,069	4,018	6,682	8,987	168,756
	<u>217,988</u>	<u>9,985</u>	<u>14,053</u>	<u>16,359</u>	<u>258,385</u>
Less: Interest amount	<u>(75,113)</u>	<u>(2,585)</u>	<u>(4,708)</u>	<u>(4,624)</u>	<u>(87,030)</u>
Total principal	<u>\$ 142,875</u>	<u>\$ 7,400</u>	<u>\$ 9,345</u>	<u>\$ 11,735</u>	<u>\$ 171,355</u>

**F) Prior Period Defeasance**

In 1993, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2001, \$103,885,000 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, 2001, there were 165 series of bonds outstanding. The aggregate principal amount payable for 153 of these series was \$ 1.8 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.

RPA, a component unit of the County has eight series of bonds outstanding, with aggregate principal amount payable of \$63,609,000. The original issue amounts for these eight series totaled \$64,800,000. Subsequent to year ended December 31, 2001, the Authority issued a series of revenue bonds in the principal amount of \$105,310,000.

**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, 2001, are an overall debt margin of \$451,971,000 and a limit on unvoted debt of \$121,800,000. See statistical table 13 for specific calculations.

**13) ACCRUED VACATION AND SICK LEAVE**

At December 31, 2001, the liability for vacation leave for governmental fund employees (primary government) totaled \$12,293,000, an increase of \$970,000 from the liability at the prior year-end. The liability for sick leave for these employees totaled \$7,932,000, an increase of \$2,879,000 over the prior year. The total liability of \$20,225,000 is recorded in the GLTOAG. Other accrued liabilities for compensated absences include \$92,000 for the enterprise funds, \$773,000 for the governmental fund type component unit, and \$676,000 for proprietary fund type component units, bringing the total for the reporting entity to \$21,766,000.

**14) CONTRIBUTED CAPITAL**

GASB Statement No. 33 requires capital contributions to proprietary funds to be recognized as revenues, not contributed capital. However, contributed capital recognized in prior periods is reflected on the financial statements as follows:

<b>(Amounts in 000's)</b>	
<b>Enterprise funds:</b>	
Water and Sewer Operations	\$ 8,445
Parking Facilities	1,042
Total enterprise funds	<u>9,487</u>
<b>Internal service fund:</b>	
Antenna systems	<u>1,614</u>
<b>Proprietary fund type component unit:</b>	
RPA	<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 general and excess liability, automobile casualty, buildings and contents, 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, 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 \$200,000 within the general fund in 2001 to satisfy court-ordered judgments, self-insured claims or other settlements. The actual claims paid during 2001 totaled \$141,000. The County has designated \$6,538,000 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 2001, 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. managed the combined self-insured mental health and chemical dependency HMO program. The CompDent Corporation and Medical Mutual of Ohio provided the County's self-insured dental and vision third-party administration services. The life insurance plan included 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 paid 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, 2001, accounts payable balances included \$4,845,000 for reported, unpaid claims and \$4,033,000 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, 2001, totaled \$3,427,000. 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 2001 and prior years. At December 31, 2001, this long-term liability was estimated to be \$8,403,000, a net decrease of \$4,000 from the estimate as of December 31, 2000, and is reported in the GLTOAG. The County has designated \$6,486,000 of the general 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, 2001. 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 2000 and 2001 were as follows:

(Amounts in 000's)					
	<u>General</u>	<u>Special Revenue</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>General Long-Term Obligations</u>
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	<u>(12,536)</u>	<u>(19,447)</u>	<u>(105)</u>	<u>(6)</u>	<u>-</u>
Unpaid claims at 01/01/01	5,145	5,411	45	2	8,407
2001 net change in claims estimate	-	-	-	-	(4)
2001 incurred claims	14,807	22,806	130	2	-
2001 paid claims	<u>(14,074)</u>	<u>(21,844)</u>	<u>(123)</u>	<u>(2)</u>	<u>-</u>
Unpaid claims at 12/31/01	<u>\$ 5,878</u>	<u>\$ 6,373</u>	<u>\$ 52</u>	<u>\$ 2</u>	<u>\$ 8,403</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, 2001, the balance of the plans was \$183,000, 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). 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. In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consists of sheriffs, deputy sheriffs and township police with an employee contribution rate of 10.10 percent for 2001. All other members of the PERS law enforcement program were placed in a newly named public safety division and contributed at 9.00 percent. The County's employer contribution rate for 2001 was 13.55 percent of covered payroll, except for law enforcement and public safety where the rate was 16.70 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, 2001, 2000 and 1999 were as follows:

<u>(Amounts in 000's)</u>			
	<u>2001</u>	<u>2000</u>	<u>1999</u>
Employer share	\$ 31,134	\$ 23,924	\$ 28,050
Employee share, paid by employer	<u>2,862</u>	<u>2,657</u>	<u>2,599</u>
Total contributions	<u>\$ 33,996</u>	<u>\$ 26,581</u>	<u>\$ 30,649</u>

The full amount has been contributed for 2000 and 1999. For 2001, 62.5 percent has been contributed with the remainder reported at December 31, 2001, in the Payroll and Benefit Revolving agency fund. This balance was paid to PERS in the first quarter of 2002.

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, 2001, 2000 and 1999 were approximately \$1,212,000, \$1,173,000 and \$1,203,000, respectively. The full amount has been contributed for 2001, 2000 and 1999.



Stadium and Team:

Certain employees of the Stadium and Team participate in a non-qualified retirement plan. The Stadium and Team purchase 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 2001, the Board allocated 4.30 percent of all employer contributions for member-covered payroll to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Based on PERS's latest actuarial review, performed as of December 31, 2000, (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 411,076. The County's actual contributions for 2001, that were used to fund OPEB, were approximately \$10,566,000. The actual contribution and actuarially required contribution amounts were the same. \$11.736 billion represents the actuarial value of PERS's net assets available for OPEB at December 31, 2000. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14.365 billion and \$2.629 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, 2001, the Board allocated employer contributions equal to 4.50 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount totaled approximately \$390,000 during 2001. The balance in the Health Care Reserve Fund was \$3.256 billion at June 30, 2001. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000. There were 102,132 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 2001, the general fund realized revenue of \$8,817,000 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) CONTINGENCIES AND COMMITMENTS**

Grant programs:

The County 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, 2001, 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, 2001, 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.

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. \$3,500,000 has been earmarked to fund the 27<sup>th</sup> pay period anomaly that will occur as a result of the County's biweekly payroll cycle.

RPA contingencies:

RPA has contingent items for which potential costs have not been estimated, including repairs to airfields, abatement of noise related to air traffic and hazardous waste removal.

Commitments:

The County had several outstanding capital projects as of December 31, 2001. These projects are evidenced by contractual commitments with contractors and include:

<b>(Amounts in 000's)</b>		
<b>Project</b>	<b>Spent to Date</b>	<b>Commitment Remaining</b>
County Space Plan	\$ 20,210	\$ 5,766
Morse Road Construction	1,254	5,084
Franklin County Training Academy	2,131	4,168
Computer Aided Dispatch and Mobile Data Terminal System	1,266	1,737
	<u>\$ 24,861</u>	<u>\$ 16,755</u>

On August 28, 2001, the Commissioners approved a ten-year lease for a building yet to be constructed. The lease terms are \$1,028,000 annually and \$10,280,000 over the lease term, to commence upon occupancy, which is projected to be on or about June 1, 2003.

RPA has commitments outstanding of \$696,000 at December 31, 2001, for the building of a new terminal.

**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 parking garages. Selected segment information for the year ended December 31, 2001, is as follows:

<b>(Amounts in 000's)</b>			
	<b>Water and Sewer Operations</b>	<b>Parking Facilities</b>	<b>Totals</b>
Operating revenues	\$ 5,346	\$ 1,885	\$ 7,231
Operating expenses:			
Depreciation	(210)	(309)	(519)
Other	(4,019)	(726)	(4,745)
Total operating expenses	<u>(4,229)</u>	<u>(1,035)</u>	<u>(5,264)</u>
Operating income	<u>\$ 1,117</u>	<u>\$ 850</u>	<u>\$ 1,967</u>
Net income	\$ 1,773	\$ 278	\$ 2,051
Total assets	\$ 12,905	\$ 12,172	\$ 25,077
Net working capital	\$ 4,276	\$ 369	\$ 4,645
Bonds and loans payable, net	\$ 3,035	\$ 8,700	\$ 11,735
Total liabilities	\$ 3,805	\$ 9,042	\$ 12,847
Total equity	\$ 9,100	\$ 3,130	\$ 12,230
Property, plant and equipment additions	\$ 1,235	\$ 33	\$ 1,268

22) **DISCRETELY PRESENTED COMPONENT UNITS**

Five discretely presented component units are included within the reporting entity of the County. Residential Services is presented as a governmental fund type. 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:

<b>Condensed Balance Sheet</b> <b>Governmental Fund Type Component Unit</b> <b>December 31, 2001</b> <b>(Amounts in 000's)</b>	
	<b>Residential</b> <b>Services</b>
<b>Assets:</b>	
Current	\$ 5,237
Due from primary government	1,624
Property, plant and equipment	11,943
<b>Other debits:</b>	
Amount to be provided for retirement of general long-term obligations	773
<i>Total assets and other debits</i>	<u>\$ 19,577</u>
<b>Liabilities:</b>	
Current	<u>\$ 1,845</u>
<b>Equity and other credits:</b>	
Investment in general fund assets	11,943
Fund balance	<u>5,789</u>
<i>Total equity and other credits</i>	<u>17,732</u>
<i>Total liabilities, equity and other credits</i>	<u>\$ 19,577</u>

<b>Condensed Statement of Revenues, Expenditures</b> <b>and Changes in Fund Balances</b> <b>Governmental Fund Type Component Unit</b> <b>Year Ended December 31, 2001</b> <b>(Amounts in 000's)</b>	
	<b>Residential</b> <b>Services</b>
<b>Revenues:</b>	<u>\$ 15,613</u>
<b>Current Expenditures:</b>	<u>19,285</u>
<b>Other financing sources (uses):</b>	
Transfers from primary government	<u>4,357</u>
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	685
Fund balances at beginning of year	<u>5,104</u>
Fund balances at end of year	<u>\$ 5,789</u>

**Condensed Balance Sheet**  
**All Proprietary Fund Type Component Units**  
**December 31, 2001**  
**(Amounts in 000's)**

	<u>RPA</u>	<u>ARC</u>	<u>Memorial Hall</u>	<u>Stadium and Team</u>	<u>Totals</u>
<b>Assets:</b>					
Current	\$ 11,850	\$ 5,978	\$ 431	\$ 2,743	\$ 21,002
Due from primary government	-	255	-	-	255
Property, plant and equipment	66,767	195	297	3,602	70,861
Restricted cash	28	-	-	183	211
<i>Total assets</i>	<u>\$ 78,645</u>	<u>\$ 6,428</u>	<u>\$ 728</u>	<u>\$ 6,528</u>	<u>\$ 92,329</u>
<b>Liabilities:</b>					
Current	\$ 2,530	\$ 530	\$ 559	\$ 641	\$ 4,260
Due to primary government	-	123	-	-	123
Advances from primary government	38,115	-	-	-	38,115
Bonds and other long-term	8,357	-	-	-	8,357
<i>Total liabilities</i>	<u>49,002</u>	<u>653</u>	<u>559</u>	<u>641</u>	<u>50,855</u>
<b>Equity:</b>					
Contributed capital	90,205	-	-	-	90,205
Retained earnings (accumulated deficits)	(60,562)	5,775	169	5,887	(48,731)
<i>Total equity</i>	<u>29,643</u>	<u>5,775</u>	<u>169</u>	<u>5,887</u>	<u>41,474</u>
<i>Total liabilities and equity</i>	<u>\$ 78,645</u>	<u>\$ 6,428</u>	<u>\$ 728</u>	<u>\$ 6,528</u>	<u>\$ 92,329</u>

**Condensed Statement of Revenues, Expenses  
and Changes in Retained Earnings**  
**All Proprietary Fund Type Component Units**  
**Year Ended December 31, 2001**  
**(Amounts in 000's)**

	<u>RPA</u>	<u>ARC</u>	<u>Memorial Hall</u>	<u>Stadium and Team</u>	<u>Totals</u>
Operating revenues	\$ 3,630	\$ 6,169	\$ 1,626	\$ 3,728	\$ 15,153
Depreciation	(3,676)	(56)	(38)	(465)	(4,235)
Other operating expenses	(7,034)	(6,487)	(1,831)	(3,729)	(19,081)
<i>Operating income (loss)</i>	<u>(7,080)</u>	<u>(374)</u>	<u>(243)</u>	<u>(466)</u>	<u>(8,163)</u>
Total nonoperating revenues (expenses)	2,698	185	20	(146)	2,757
<i>Income (loss) before operating transfers</i>	<u>(4,382)</u>	<u>(189)</u>	<u>(223)</u>	<u>(612)</u>	<u>(5,406)</u>
Transfers from primary government	3,400	832	-	-	4,232
<i>Net income (loss)</i>	<u>(982)</u>	<u>643</u>	<u>(223)</u>	<u>(612)</u>	<u>(1,174)</u>
Retained earnings (accumulated deficits) at beginning of year	(59,580)	5,132	392	6,499	(47,557)
Retained earnings (accumulated deficits) at end of year	<u>\$ (60,562)</u>	<u>\$ 5,775</u>	<u>\$ 169</u>	<u>\$ 5,887</u>	<u>\$ (48,731)</u>

**23) JOINT VENTURES**

**A) Franklin Park Conservatory Joint Recreation District**

As noted in note 1, the Franklin Park Conservatory Joint Recreation District (the Conservatory District) is considered a joint venture of the County and the City of Columbus (the City). The arrangement with the Conservatory District possesses all the following characteristics pertaining to joint venture classification. The Conservatory District:

- resulted from a contractual arrangement (Franklin County Resolution 79-90 and City Resolution 109X-90 pursuant to authority contained in Section 755.14(B) of the Ohio Revised Code);
- functions as a separate and specific activity from the County and the City;
- is governed by the County and the City, with neither entity in a position to unilaterally control the Conservatory District's financial or operating policies; and
- involves an ongoing financial responsibility on the part of the County and the City.

Summary financial data follows:

<b>Franklin Park Conservatory Joint Recreation District</b>	
<b>Year Ended December 31, 2001</b>	
<b>(Amounts in 000's)</b>	
Cash and investments	\$ 348
Other current assets	66
Capital assets, net of accumulated depreciation	5,564
Other noncurrent assets	160
<i>Total assets</i>	<u>\$ 6,138</u>
Current liabilities	\$ 351
Noncurrent liabilities	102
<i>Total liabilities</i>	<u>\$ 453</u>
Investment in capital assets net of related debt	\$ 5,555
Restricted net assets	329
Unrestricted net assets	(201)
<i>Total net assets</i>	<u>\$ 5,683</u>
Total operating revenues (including County payments of \$435,000)	\$ 3,373
Total operating expenses	(3,429)
Operating income before depreciation	(56)
Depreciation expense	(321)
Investment income	16
Capital contributions	60
Decrease in net assets	<u>\$ (301)</u>

The Conservatory District's restricted net assets at December 31, 2001 are comprised of an expendable endowment of \$179,468 and an investment of \$149,428 at the Columbus Foundation, an Ohio not-for-profit corporation, for the purpose of furthering the Conservatory District's mission. The Conservatory District has the right to suggest to the Columbus Foundation how these moneys are to be expended.

**B) Columbus/Franklin County Affordable Housing Trust Corporation**

Also, as noted in note 1, the Columbus/Franklin County Affordable Housing Trust Corporation (AHT) is considered a joint venture of the County and the City. In its *Audits of State and Local Governmental Units, with Conforming Changes as of May 1, 2001*, both the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB) recognize an organization to be governmental if it has one or more of the following characteristics:

- “Popular election of officers or appointment (or approval) of a controlling majority of the members of the organization’s governing body by officials of one or more state or local governments.”

All members of AHT’s board of trustees are jointly appointed by the County Commissioners and the Mayor of the City.

- “The potential for unilateral dissolution by a government with the net assets reverting to the government.”

The contract between the County and AHT, in the event of its termination, calls for assets of AHT received from the County and assets of AHT acquired through the use of County funds to revert to the County.

- “The power to enact and enforce a tax levy.”

AHT does not have taxing authority.

Having two of the above characteristics AHT, therefore, is considered a joint venture of the County and the City. Summary financial data follows:

<b>Columbus/Franklin County Affordable Housing Trust Corporation</b>	
<b>Year Ended December 31, 2001</b>	
<b>(Amounts in 000's)</b>	
Cash and cash equivalents, unrestricted	\$ 300
Cash and cash equivalents, restricted	3,769
Other current assets, restricted	128
Capital assets, net of accumulated depreciation	<u>3</u>
<i>Total assets</i>	<u>\$ 4,200</u>
Current liabilities	<u>\$ 10</u>
<i>Total liabilities</i>	<u>\$ 10</u>
Investment in capital assets net of related debt	\$ 3
Restricted net assets	3,887
Unrestricted net assets	<u>300</u>
<i>Total net assets</i>	<u>\$ 4,190</u>
Total operating revenues (including County payments of \$1,000,000)	\$ 4,188
Total operating expenses	<u>(40)</u>
Operating income before depreciation	4,148
Investment income	<u>42</u>
Increase in net assets	<u>\$ 4,190</u>

24) **ACCOUNTING CHANGES, FUND RECLASSIFICATION AND CORRECTIONS OF ERRORS**

A) **Accounting Changes**

The County implemented GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* and GASB Statement No. 36, *Recipient Reporting for Certain Shared Nonexchange Revenues* (the Statements). In conjunction with the Statements, beginning fund balances were restated.

B) **Fund Reclassification**

In previous years, the Alcohol, Drug and Mental Health Board of Franklin County (ADAMH Board) was reported as a discretely presented governmental fund type component unit of the County. Upon further analysis, the ADAMH Board was reclassified as a blended component unit and reported as a special revenue fund of the primary government.

C) **Corrections of Errors**

Real Estate Assessment (REA) fund surplus:

Pursuant to Ohio Revised Code Section 325.32, the Franklin County Auditor distributed a surplus in the Real Estate Assessment special revenue fund to the other political subdivisions in Franklin County. Since the surplus originated prior to January 1, 2001, the transaction was treated as a prior period adjustment.

County Stadium fund advance:

The County determined that an advance from the General fund to the County Stadium special revenue fund was recorded in error. Accordingly, beginning fund balances were restated.

Adjustments due to physical inventory:

Retained earnings and investments in general fixed assets were adjusted for property and equipment retired prior to January 1, 2001 as discovered through physical inventories.



**D) 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:

<b>(Amounts in 000's)</b>						
	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Governmental Fund Type Component Units</b>
Fund balance/retained earnings at 12/31/00, as previously reported	\$ 164,945	\$ 164,675	\$ 28,311	\$ 1,632	\$ 354	\$ 25,442
Impact of implementation of GASB 33	5,129	(1,814)	(1,004)	-	-	-
Impact of ADAMH reclassification	-	20,338	-	-	-	(20,338)
Impact of distribution of REA surplus	-	(2,144)	-	-	-	-
Effect of correction of error recording advance	(322)	322	-	-	-	-
Adjustments due to physical Inventory	-	-	-	(940)	(5)	-
Fund balance/retained earnings at 12/31/00, as restated	<u>\$ 169,752</u>	<u>\$ 181,377</u>	<u>\$ 27,307</u>	<u>\$ 692</u>	<u>\$ 349</u>	<u>\$ 5,104</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:

<b>(Amounts in 000's)</b>	
Investment in general fixed assets at 12/31/00, as previously reported	\$ 323,728
Effect of retroactive reporting of infrastructure assets, net of depreciation	177,535
Effect of reclassification of the ADAMH Board as a blended component unit of the County	5,663
Adjustments due to physical inventory	<u>5,233</u>
Investment in general assets at 12/31/00, as restated	<u>\$ 512,159</u>

**25) SUBSEQUENT EVENT**

On February 19, 2002, the County Commissioners awarded contracts for the replacement of the Lane Avenue Bridge over the Olentangy River in the amount of \$16,125,000.

## **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, 2001  
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
<b>Revenues:</b>				
Sales tax	\$ 82,997	\$ 82,997	\$ 81,624	\$ (1,373)
Real and other taxes	32,743	33,246	33,692	446
Licenses and permits	443	413	415	2
Fees and charges for services	37,524	42,992	41,772	(1,220)
Fines and forfeitures	573	544	574	30
Intergovernmental	39,714	37,822	37,660	(162)
Investment income	32,448	37,263	38,586	1,323
Other	1,543	3,404	5,118	1,714
<b>Total revenues</b>	<b>227,985</b>	<b>238,681</b>	<b>239,441</b>	<b>760</b>
<b>Expenditures:</b>				
<b>General government</b>				
Commissioners - administration				
Personal services	1,780	1,734	1,723	11
PERS - County share	259	261	260	1
Medicare - County share	26	28	20	8
Fringe benefits	156	159	157	2
Workers' compensation	10	10	10	-
Services and charges	261	277	153	124
Materials and supplies	38	54	49	5
Capital outlays	35	69	64	5
Total commissioners - administration	2,565	2,592	2,436	156
Commissioners - centralized services				
Personal services	1,000	977	-	977
PERS - County share	136	129	83	46
Medicare - County share	14	14	-	14
Workers' compensation	997	971	3	968
Unemployment compensation	152	152	125	27
Services and charges	4,185	4,951	4,242	709
Materials and supplies	4	4	1	3
Capital outlays	4,005	4,014	43	3,971
Total commissioners - centralized services	10,493	11,212	4,497	6,715
Commissioners - agency/special programs				
Personal services	396	305	-	305
PERS - County share	54	54	-	54
Fringe benefits	45	45	-	45
Services and charges	1,272	1,344	1,191	153
Materials and supplies	30	30	-	30
Capital outlays	1,226	1,225	209	1,016
Total commissioners - agency/special programs	3,023	3,003	1,400	1,603
Commissioners - risk management reserve				
Services and charges	200	200	141	59
Total commissioners - risk management reserve	200	200	141	59

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Schedule of Revenues, Expenditures and  
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General Fund  
Non-GAAP Budgetary Basis  
Year Ended December 31, 2001  
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
<b>Purchasing</b>				
Personal services	\$ 574	\$ 574	\$ 521	\$ 53
PERS - County share	78	78	69	9
Medicare - County share	8	8	6	2
Fringe benefits	88	90	90	-
Services and charges	1,059	1,066	1,023	43
Materials and supplies	124	129	78	51
Capital outlays	159	165	157	8
Total purchasing	<u>2,090</u>	<u>2,110</u>	<u>1,944</u>	<u>166</u>
<b>Public facilities management</b>				
Personal services	7,260	6,577	6,380	197
PERS - County share	984	984	851	133
Medicare - County share	105	105	81	24
Fringe benefits	1,434	1,434	1,238	196
Workers' compensation	40	40	36	4
Services and charges	8,216	9,909	9,668	241
Materials and supplies	1,111	1,181	1,083	98
Capital outlays	226	306	237	69
Total public facilities management	<u>19,376</u>	<u>20,536</u>	<u>19,574</u>	<u>962</u>
<b>Fleet management</b>				
Personal services	338	338	304	34
PERS - County share	46	46	41	5
Fringe benefits	64	64	62	2
Services and charges	51	51	49	2
Materials and supplies	552	561	559	2
Capital outlays	5	5	4	1
Total fleet management	<u>1,056</u>	<u>1,065</u>	<u>1,019</u>	<u>46</u>
<b>Human resources</b>				
Personal services	747	747	730	17
PERS - County share	103	105	105	-
Medicare - County share	11	11	9	2
Fringe benefits	127	127	115	12
Services and charges	116	116	23	93
Materials and supplies	34	35	17	18
Capital outlays	5	5	4	1
Total human resources	<u>1,143</u>	<u>1,146</u>	<u>1,003</u>	<u>143</u>
<b>Auditor - general</b>				
Personal services	2,468	2,468	2,376	92
PERS - County share	335	334	314	20
Medicare - County share	36	36	26	10
Fringe benefits	386	386	367	19
Workers' compensation	16	18	18	-
Services and charges	1,253	1,256	1,246	10
Materials and supplies	34	34	32	2
Capital outlays	61	61	56	5
Total auditor - general	<u>4,589</u>	<u>4,593</u>	<u>4,435</u>	<u>158</u>

**FRANKLIN COUNTY, OHIO**  
Schedule of Revenues, Expenditures and  
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General Fund  
Non-GAAP Budgetary Basis  
Year Ended December 31, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Auditor - real estate system purchase				
Services and charges	\$ 494	\$ 374	\$ 374	\$ -
Total auditor - real estate system purchase	494	374	374	-
Information technology center				
Personal services	3,368	3,368	3,304	64
PERS - County share	456	456	439	17
Medicare - County share	49	49	41	8
Fringe benefits	374	374	360	14
Workers' compensation	22	23	23	-
Services and charges	2,332	3,372	3,264	108
Materials and supplies	268	312	263	49
Capital outlays	505	563	539	24
Total information technology center	7,374	8,517	8,233	284
Recorder				
Personal services	1,258	1,275	1,274	1
PERS - County share	170	173	168	5
Medicare - County share	18	18	17	1
Fringe benefits	259	264	240	24
Services and charges	141	136	111	25
Materials and supplies	51	53	41	12
Capital outlays	4	4	1	3
Total recorder	1,901	1,923	1,852	71
Microfilm board				
Personal services	552	552	550	2
PERS - County share	75	75	73	2
Fringe benefits	114	114	96	18
Services and charges	104	114	98	16
Materials and supplies	78	78	57	21
Capital outlays	-	15	14	1
Total microfilm board	923	948	888	60
Treasurer				
Personal services	1,028	1,031	1,017	14
PERS - County share	139	140	133	7
Fringe benefits	215	215	195	20
Services and charges	266	271	260	11
Materials and supplies	35	37	33	4
Capital outlays	2	5	4	1
Total treasurer	1,685	1,699	1,642	57
Board of elections - administration				
Personal services	1,968	1,968	1,933	35
PERS - County share	267	267	253	14
Medicare - County share	29	29	19	10
Fringe benefits	243	245	245	-
Services and charges	693	643	477	166
Materials and supplies	268	353	351	2
Grants	-	15	15	-
Capital outlays	678	678	360	318
Total board of elections - administration	4,146	4,198	3,653	545

# 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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Board of elections - booth workers				
Personal services	\$ 680	\$ 630	\$ 524	\$ 106
Workers' compensation	-	5	5	-
Services and charges	124	124	85	39
Materials and supplies	20	20	2	18
Total board of elections - booth workers	<u>824</u>	<u>779</u>	<u>616</u>	<u>163</u>
<b>Total general government</b>	<b><u>61,882</u></b>	<b><u>64,895</u></b>	<b><u>53,707</u></b>	<b><u>11,188</u></b>
<b>Judicial</b>				
Prosecuting attorney				
Personal services	8,178	8,156	7,955	201
PERS - County share	1,108	1,108	1,056	52
Medicare - County share	119	119	92	27
Fringe benefits	967	967	919	48
Workers' compensation	51	52	52	-
Services and charges	607	672	537	135
Materials and supplies	207	217	208	9
Capital outlays	859	859	834	25
Total prosecuting attorney	<u>12,096</u>	<u>12,150</u>	<u>11,653</u>	<u>497</u>
Court of appeals				
Personal services	651	645	618	27
PERS - County share	88	88	82	6
Medicare - County share	9	9	7	2
Fringe benefits	223	229	229	-
Services and charges	163	164	118	46
Materials and supplies	38	38	29	9
Capital outlays	54	60	59	1
Total court of appeals	<u>1,226</u>	<u>1,233</u>	<u>1,142</u>	<u>91</u>
Common pleas court - administration				
Personal services	4,417	4,436	4,377	59
PERS - County share	599	601	582	19
Medicare - County share	64	64	46	18
Fringe benefits	648	647	647	-
Workers' compensation	29	30	30	-
Services and charges	516	623	445	178
Materials and supplies	121	143	141	2
Capital outlays	143	222	221	1
Total common pleas court - administration	<u>6,537</u>	<u>6,766</u>	<u>6,489</u>	<u>277</u>
Common pleas court - jury commission				
Personal services	94	94	74	20
PERS - County share	13	13	10	3
Fringe benefits	16	12	12	-
Services and charges	553	554	505	49
Materials and supplies	13	14	14	-
Capital outlays	19	19	14	5
Total common pleas court - jury commission	<u>708</u>	<u>706</u>	<u>629</u>	<u>77</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, 2001  
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
Common pleas court - assigned council				
Services and charges	\$ 1,882	\$ 2,292	\$ 2,072	\$ 220
Total common pleas court - assigned counsel	<u>1,882</u>	<u>2,292</u>	<u>2,072</u>	<u>220</u>
Common pleas court - law library				
Personal services	51	51	51	-
PERS - County share	7	7	7	-
Fringe benefits	8	8	7	1
Total common pleas court - law library	<u>66</u>	<u>66</u>	<u>65</u>	<u>1</u>
Domestic and juvenile court - courtside				
Personal services	5,636	5,495	5,453	42
PERS - County share	764	764	724	40
Medicare - County share	82	82	60	22
Fringe benefits	688	733	733	-
Workers' compensation	35	35	35	-
Services and charges	510	633	622	11
Materials and supplies	107	125	118	7
Grants	16	15	15	-
Capital outlays	64	307	109	198
Total domestic and juvenile court - courtside	<u>7,902</u>	<u>8,189</u>	<u>7,869</u>	<u>320</u>
Domestic and juvenile court - assigned counsel				
Services and charges	2,266	2,674	2,674	-
Total domestic and juvenile court - assigned counsel	<u>2,266</u>	<u>2,674</u>	<u>2,674</u>	<u>-</u>
Probate court				
Personal services	1,575	1,575	1,552	23
PERS - County share	213	213	206	7
Medicare - County share	23	23	16	7
Fringe benefits	250	256	256	-
Workers' compensation	11	11	11	-
Services and charges	260	261	245	16
Materials and supplies	57	60	53	7
Capital outlays	14	14	13	1
Total probate court	<u>2,403</u>	<u>2,413</u>	<u>2,352</u>	<u>61</u>
Clerk of courts - administration				
Personal services	479	450	449	1
PERS - County share	65	62	60	2
Fringe benefits	58	63	63	-
Services and charges	67	79	52	27
Materials and supplies	16	17	14	3
Capital outlays	7	7	6	1
Total clerk of courts - administration	<u>692</u>	<u>678</u>	<u>644</u>	<u>34</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, 2001  
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
Clerk of courts - legal division				
Personal services	\$ 3,972	\$ 3,972	\$ 3,956	\$ 16
PERS - County share	538	538	524	14
Medicare - County share	58	58	51	7
Fringe benefits	823	807	800	7
Workers' compensation	26	27	27	-
Services and charges	396	418	385	33
Materials and supplies	48	50	46	4
Capital outlays	72	72	30	42
Total clerk of courts - legal division	<u>5,933</u>	<u>5,942</u>	<u>5,819</u>	<u>123</u>
Clerk of courts - management information systems				
Personal services	295	266	264	2
PERS - County share	40	36	34	2
Fringe benefits	40	45	41	4
Services and charges	388	326	304	22
Materials and supplies	43	32	28	4
Capital outlays	299	141	115	26
Total clerk of courts - management information systems	<u>1,105</u>	<u>846</u>	<u>786</u>	<u>60</u>
Municipal court - administration				
Personal services	599	575	563	12
PERS - County share	81	78	75	3
Fringe benefits	39	46	44	2
Services and charges	168	168	150	18
Total municipal court - administration	<u>887</u>	<u>867</u>	<u>832</u>	<u>35</u>
Municipal court - assigned council				
Services and charges	154	362	285	77
Contingencies	305	-	-	-
Total municipal court - assigned counsel	<u>459</u>	<u>362</u>	<u>285</u>	<u>77</u>
Public defender - County				
Personal services	3,765	3,688	3,688	-
PERS - County share	510	491	491	-
Medicare - County share	55	53	53	-
Fringe benefits	361	353	312	41
Workers' compensation	24	24	6	18
Services and charges	624	788	742	46
Materials and supplies	28	28	24	4
Capital outlays	61	282	280	2
Total public defender - county	<u>5,428</u>	<u>5,707</u>	<u>5,596</u>	<u>111</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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Public defender - City				
Personal services	\$ 2,150	\$ 2,075	\$ 2,035	\$ 40
PERS - County share	291	276	271	5
Medicare - City share	31	31	30	1
Fringe benefits	216	219	205	14
Services and charges	353	485	452	33
Materials and supplies	32	33	24	9
Capital outlays	-	167	165	2
Total public defender - city	<u>3,073</u>	<u>3,286</u>	<u>3,182</u>	<u>104</u>
<b>Total judicial</b>	<b><u>52,663</u></b>	<b><u>54,177</u></b>	<b><u>52,089</u></b>	<b><u>2,088</u></b>
<b>Public safety</b>				
Prosecuting attorney - furtherance of justice				
Services and charges	51	51	51	-
Total prosecuting attorney - furtherance of justice	<u>51</u>	<u>51</u>	<u>51</u>	<u>-</u>
Common pleas court - work release and home incarceration				
Personal services	1,105	1,105	1,006	99
PERS - County share	150	150	133	17
Medicare - County share	16	16	14	2
Fringe benefits	171	180	180	-
Services and charges	36	37	35	2
Materials and supplies	50	58	57	1
Capital outlays	78	78	78	-
Total common pleas court - work release and home incarceration	<u>1,606</u>	<u>1,624</u>	<u>1,503</u>	<u>121</u>
Common pleas court - adult probation				
Personal services	2,378	2,407	2,336	71
PERS - County share	322	326	307	19
Medicare - County share	35	35	28	7
Fringe benefits	281	335	329	6
Workers' compensation	16	16	16	-
Services and charges	151	161	135	26
Materials and supplies	90	95	94	1
Capital outlays	322	322	293	29
Total common pleas - adult probation	<u>3,595</u>	<u>3,697</u>	<u>3,538</u>	<u>159</u>
Domestic and juvenile court - probation, protective services and intake				
Personal services	2,447	2,368	2,282	86
PERS - County share	332	332	303	29
Medicare - County share	36	36	24	12
Fringe benefits	362	362	359	3
Workers' compensation	16	16	16	-
Services and charges	133	124	118	6
Materials and supplies	8	20	13	7
Capital outlays	13	77	54	23
Total domestic and juvenile court - probation, protective services and intake	<u>3,347</u>	<u>3,335</u>	<u>3,169</u>	<u>166</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, 2001  
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
Domestic and juvenile court - juvenile detention center				
Personal services	\$ 4,983	\$ 4,900	\$ 4,616	\$ 284
PERS - County share	676	676	608	68
Medicare - County share	74	74	60	14
Fringe benefits	755	740	683	57
Workers' compensation	31	32	32	-
Services and charges	914	880	867	13
Materials and supplies	134	224	168	56
Capital outlays	54	218	145	73
Total domestic and juvenile court - juvenile detention center	<u>7,621</u>	<u>7,744</u>	<u>7,179</u>	<u>565</u>
Coroner				
Personal services	1,611	1,702	1,677	25
PERS - County share	218	218	209	9
Medicare - County share	23	23	16	7
Fringe benefits	206	195	181	14
Workers' compensation	11	11	11	-
Services and charges	282	333	328	5
Materials and supplies	199	205	200	5
Capital outlays	262	248	219	29
Total coroner	<u>2,812</u>	<u>2,935</u>	<u>2,841</u>	<u>94</u>
Sheriff - administration				
Personal services	1,592	1,627	1,616	11
PERS - County share	235	238	237	1
Medicare - County share	23	23	17	6
Fringe benefits	239	243	243	-
Workers' compensation	11	11	11	-
Services and charges	97	124	112	12
Materials and supplies	178	220	185	35
Capital outlays	90	89	87	2
Total sheriff - administration	<u>2,465</u>	<u>2,575</u>	<u>2,508</u>	<u>67</u>
Sheriff - investigation				
Personal services	4,955	5,255	5,234	21
PERS - County share	795	795	792	3
Medicare - County share	72	42	22	20
Fringe benefits	678	678	650	28
Workers' compensation	33	35	35	-
Services and charges	223	348	319	29
Materials and supplies	171	170	156	14
Capital outlays	255	249	243	6
Total sheriff - investigation	<u>7,182</u>	<u>7,572</u>	<u>7,451</u>	<u>121</u>

**FRANKLIN COUNTY, OHIO**  
Schedule of Revenues, Expenditures and  
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General Fund  
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Year Ended December 31, 2001  
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
Sheriff - patrol				
Personal services	\$ 6,254	\$ 6,128	\$ 6,074	\$ 54
PERS - County share	1,018	983	963	20
Medicare - County share	91	59	48	11
Fringe benefits	765	765	749	16
Workers' compensation	42	44	44	-
Services and charges	426	576	501	75
Materials and supplies	155	157	131	26
Capital outlays	560	900	882	18
Total sheriff - patrol	<u>9,311</u>	<u>9,612</u>	<u>9,392</u>	<u>220</u>
Sheriff - corrections				
Personal services	22,510	22,355	22,197	158
PERS - County share	3,428	3,373	3,299	74
Medicare - County share	326	286	264	22
Fringe benefits	2,751	2,748	2,703	45
Workers' compensation	146	151	151	-
Services and charges	3,944	4,761	4,721	40
Materials and supplies	3,002	3,296	3,200	96
Capital outlays	363	297	228	69
Total sheriff - corrections	<u>36,470</u>	<u>37,267</u>	<u>36,763</u>	<u>504</u>
Sheriff - furtherance of justice				
Services and charges	38	39	39	-
Total sheriff - furtherance of justice	<u>38</u>	<u>39</u>	<u>39</u>	<u>-</u>
Sheriff - return of prisoners				
Services and charges	43	154	154	-
Contingencies	10	-	-	-
Total sheriff - return of prisoners	<u>53</u>	<u>154</u>	<u>154</u>	<u>-</u>
Sheriff - weight enforcement				
Personal services	202	202	194	8
PERS - County share	34	34	32	2
Fringe benefits	33	36	32	4
Services and charges	8	8	2	6
Materials and supplies	11	11	2	9
Total sheriff - weight enforcement	<u>288</u>	<u>291</u>	<u>262</u>	<u>29</u>
Sheriff - rotary				
Personal services	1,700	1,760	1,751	9
PERS - County share	282	285	284	1
Medicare - County share	25	17	15	2
Fringe benefits	237	237	204	33
Workers' compensation	27	27	-	27
Services and charges	13	51	48	3
Materials and supplies	37	87	79	8
Capital outlays	28	163	160	3
Total sheriff - rotary	<u>2,349</u>	<u>2,627</u>	<u>2,541</u>	<u>86</u>
<b>Total public safety</b>	<b><u>77,188</u></b>	<b><u>79,523</u></b>	<b><u>77,391</u></b>	<b><u>2,132</u></b>

**FRANKLIN COUNTY, OHIO**  
Schedule of Revenues, Expenditures and  
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General Fund  
Non-GAAP Budgetary Basis  
Year Ended December 31, 2001  
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
<b>Human services</b>				
Veterans' service commission - administration				
Personal services	\$ 530	\$ 502	\$ 489	\$ 13
PERS - County share	72	68	65	3
Fringe benefits	118	117	90	27
Services and charges	360	411	357	54
Materials and supplies	13	15	14	1
Grants	1,286	1,786	1,763	23
Capital outlays	23	16	16	-
Total veterans' service commission - administration	<u>2,402</u>	<u>2,915</u>	<u>2,794</u>	<u>121</u>
Veterans' services - general				
Services and charges	99	109	108	1
Materials and supplies	28	28	19	9
Total veterans' services - general	<u>127</u>	<u>137</u>	<u>127</u>	<u>10</u>
<b>Total human services</b>	<b><u>2,529</u></b>	<b><u>3,052</u></b>	<b><u>2,921</u></b>	<b><u>131</u></b>
<b>Public works</b>				
Engineer - map room				
Personal services	302	302	299	3
PERS - County share	41	41	40	1
Fringe benefits	55	55	45	10
Services and charges	1	1	-	1
Materials and supplies	2	2	1	1
Capital outlays	9	9	6	3
<b>Total public works</b>	<b><u>410</u></b>	<b><u>410</u></b>	<b><u>391</u></b>	<b><u>19</u></b>
<b>Community development</b>				
Development				
Personal services	524	509	485	24
PERS - County share	71	71	65	6
Medicare - County share	8	8	6	2
Fringe benefits	76	76	62	14
Workers' compensation	3	3	2	1
Services and charges	96	130	130	-
Materials and supplies	19	19	15	4
Capital outlays	116	116	114	2
<b>Total community development</b>	<b><u>913</u></b>	<b><u>932</u></b>	<b><u>879</u></b>	<b><u>53</u></b>
<b>Other</b>				
Commissioner - general				
Grants	3,419	2,790	2,260	530
Contingencies	8,777	3,566	-	3,566
<b>Total other</b>	<b><u>12,196</u></b>	<b><u>6,356</u></b>	<b><u>2,260</u></b>	<b><u>4,096</u></b>

**FRANKLIN COUNTY, OHIO**  
Schedule of Revenues, Expenditures and  
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General Fund  
Non-GAAP Budgetary Basis  
Year Ended December 31, 2001  
(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>		
<b>Debt service</b>				
Commissioner - debt service				
Debt service	\$ 12,839	\$ -	\$ -	\$ -
<b>Total debt service</b>	<b>12,839</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intergovernmental grants</b>				
Commissioners - special programs				
Intergovernmental grants	732	732	732	-
<b>Total intergovernmental grants</b>	<b>732</b>	<b>732</b>	<b>732</b>	<b>-</b>
<b>Total expenditures</b>	<b>221,352</b>	<b>210,077</b>	<b>190,370</b>	<b>19,707</b>
<b>Excess of revenues over expenditures</b>	<b>6,633</b>	<b>28,604</b>	<b>49,071</b>	<b>20,467</b>
<b>Other financing sources (uses):</b>				
Proceeds from sale of fixed assets	110	110	64	(46)
Operating transfers in	1,649	2,536	1,031	(1,505)
Operating transfers out	(67,050)	(81,139)	(31,561)	49,578
Transfers to component units	(6,395)	(6,395)	(6,395)	-
<b>Total other financing sources (uses)</b>	<b>(71,686)</b>	<b>(84,888)</b>	<b>(36,861)</b>	<b>48,027</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)</b>	<b>(65,053)</b>	<b>(56,284)</b>	<b>12,210</b>	<b>68,494</b>
<b>Fund balance at beginning of year</b>	110,027	110,027	110,027	-
<b>Prior year encumbrances appropriated</b>	-	4,513	4,513	-
<b>Fund balance at end of year</b>	<b>\$ 44,974</b>	<b>\$ 58,256</b>	<b>\$ 126,750</b>	<b>\$ 68,494</b>

## **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 and a listing of the other funds displayed in the combining financial statements:

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.

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.

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.

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.

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 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 Funds –

- Convention Center Lease
- Real Estate Assessment
- Certificate of Title Administration
- Community Based Correctional Facility (C.B.C.F.) Operations
- Domestic and Juvenile Court Grants
- Federal Justice Block Grant
- Adult Probation and Community Corrections
- Juvenile Accountability Incentive Block Grant
- Emergency Management Agency
- Local Law Enforcement Block Grant
- Dog and Kennel
- Domestic Shelter
- Community and Economic Development
- Other Special Revenue Fund

# FRANKLIN COUNTY, OHIO

Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2001  
(Amounts in 000's)

	Board of MR & DD	Public Assistance	Children Services Board	ADAMH Board	Motor Vehicle and Gasoline Tax
<b>Assets:</b>					
Equity with County Treasurer	\$ 97,639	\$ 10,745	\$ 54,612	\$ 25,698	\$ 4,368
Cash with fiscal and escrow agents	-	-	-	-	-
Receivables (net, where applicable, of allowances for uncollectibles):					
Real and other taxes	114,864	-	75,349	37,300	-
Accounts	22	85	-	354	19
Interest	-	-	-	-	-
Loans	-	-	-	-	-
Due from other governments	8,157	8,628	29,997	5,207	14,453
Due from other funds	791	340	2,390	1,341	-
Due from component units	123	-	-	-	-
Inventories	823	23	40	-	1,240
Restricted cash	-	-	-	-	-
<b>Total assets</b>	<b>\$ 222,419</b>	<b>\$ 19,821</b>	<b>\$ 162,388</b>	<b>\$ 69,900</b>	<b>\$ 20,080</b>
<b>Liabilities:</b>					
Accounts payable	\$ 12,329	\$ 12,457	\$ 13,358	\$ 28,869	\$ 1,463
Accrued wages	2,352	999	1,428	149	348
Due to other funds	273	215	233	40	5
Due to component units	1,879	-	-	-	-
Deferred revenue	122,934	4,938	101,911	41,019	10,880
Amounts held and due to others	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total liabilities</b>	<b>139,767</b>	<b>18,609</b>	<b>116,930</b>	<b>70,077</b>	<b>12,696</b>
<b>Equity:</b>					
Fund balances:					
Reserved for encumbrances	-	507	108	3,038	227
Reserved for inventories	823	23	40	-	1,240
Unreserved, undesignated	81,829	682	45,310	(3,215)	5,917
<b>Total equity</b>	<b>82,652</b>	<b>1,212</b>	<b>45,458</b>	<b>(177)</b>	<b>7,384</b>
<b>Total liabilities and equity</b>	<b>\$ 222,419</b>	<b>\$ 19,821</b>	<b>\$ 162,388</b>	<b>\$ 69,900</b>	<b>\$ 20,080</b>

# FRANKLIN COUNTY, OHIO

Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2001  
(Amounts in 000's)

	Senior Services	Child Support Enforcement	Zoological Park	Convention Center Lease
<b>Assets:</b>				
Equity with County Treasurer	\$ 10,126	\$ 685	\$ -	\$ -
Cash with fiscal and escrow agents	-	-	-	-
Receivables (net, where applicable, of allowances for uncollectibles):				
Real and other taxes	15,785	-	12,677	-
Accounts	82	94	-	-
Interest	-	-	-	-
Loans	-	-	-	-
Due from other governments	819	-	657	-
Due from other funds	169	-	-	-
Due from component units	-	-	-	-
Inventories	-	11	-	-
Restricted cash	-	-	-	-
	<b>\$ 26,981</b>	<b>\$ 790</b>	<b>\$ 13,334</b>	<b>\$ -</b>
<b>Total assets</b>	<b>\$ 26,981</b>	<b>\$ 790</b>	<b>\$ 13,334</b>	<b>\$ -</b>
<b>Liabilities:</b>				
Accounts payable	\$ 2,338	\$ 621	\$ -	\$ -
Accrued wages	116	401	-	-
Due to other funds	12	241	-	-
Due to component units	-	-	-	-
Deferred revenue	16,584	-	13,334	-
Amounts held and due to others	-	-	-	-
Advances from other funds	-	-	-	-
	<b>19,050</b>	<b>1,263</b>	<b>13,334</b>	<b>-</b>
<b>Total liabilities</b>	<b>19,050</b>	<b>1,263</b>	<b>13,334</b>	<b>-</b>
<b>Equity:</b>				
Fund balances:				
Reserved for encumbrances	70	36	-	-
Reserved for inventories	-	11	-	-
Unreserved, undesignated	7,861	(520)	-	-
	<b>7,931</b>	<b>(473)</b>	<b>-</b>	<b>-</b>
<b>Total equity</b>	<b>7,931</b>	<b>(473)</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and equity</b>	<b>\$ 26,981</b>	<b>\$ 790</b>	<b>\$ 13,334</b>	<b>\$ -</b>



# FRANKLIN COUNTY, OHIO

Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2001  
(Amounts in 000's)

	Real Estate Assessment	Certificate of Title Administration	C.B.C.F Operations	Domestic and Juvenile Court Grants
<b>Assets:</b>				
Equity with County Treasurer	\$ 16,630	\$ 3,253	\$ 1,979	\$ 3,796
Cash with fiscal and escrow agents	-	-	-	-
Receivables (net, where applicable, of allowances for uncollectibles):				
Real and other taxes	-	-	-	-
Accounts	-	307	-	28
Interest	-	-	-	-
Loans	-	-	-	-
Due from other governments	-	-	-	127
Due from other funds	101	-	-	-
Due from component units	-	-	-	-
Inventories	21	-	50	-
Restricted cash	-	-	-	-
	<b>Total assets</b>	<b>Total assets</b>	<b>Total assets</b>	<b>Total assets</b>
	<b>\$ 16,752</b>	<b>\$ 3,560</b>	<b>\$ 2,029</b>	<b>\$ 3,951</b>
<b>Liabilities:</b>				
Accounts payable	\$ 517	\$ 212	\$ 204	\$ 187
Accrued wages	105	111	120	79
Due to other funds	7	7	10	17
Due to component units	-	-	-	-
Deferred revenue	-	-	1,605	452
Amounts held and due to others	-	-	-	-
Advances from other funds	-	-	-	-
	<b>Total liabilities</b>	<b>Total liabilities</b>	<b>Total liabilities</b>	<b>Total liabilities</b>
	<b>629</b>	<b>330</b>	<b>1,939</b>	<b>735</b>
<b>Equity:</b>				
Fund balances:				
Reserved for encumbrances	68	18	40	185
Reserved for inventories	21	-	50	-
Unreserved, undesignated	16,034	3,212	-	3,031
	<b>Total equity</b>	<b>Total equity</b>	<b>Total equity</b>	<b>Total equity</b>
	<b>16,123</b>	<b>3,230</b>	<b>90</b>	<b>3,216</b>
	<b>Total liabilities and equity</b>	<b>Total liabilities and equity</b>	<b>Total liabilities and equity</b>	<b>Total liabilities and equity</b>
	<b>\$ 16,752</b>	<b>\$ 3,560</b>	<b>\$ 2,029</b>	<b>\$ 3,951</b>

# FRANKLIN COUNTY, OHIO

Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2001  
(Amounts in 000's)

	Federal Justice Block Grant	Adult Probation and Community Corrections	Juvenile Accountability Incentive Block Grant	Emergency Management Agency
<b>Assets:</b>				
Equity with County Treasurer	\$ 945	\$ 911	\$ 100	\$ 512
Cash with fiscal and escrow agents	-	-	-	-
Receivables (net, where applicable, of allowances for uncollectibles):				
Real and other taxes	-	-	-	-
Accounts	-	-	-	-
Interest	-	-	-	-
Loans	-	-	-	-
Due from other governments	414	-	-	12
Due from other funds	-	-	74	-
Due from component units	-	-	-	-
Inventories	-	-	-	-
Restricted cash	-	-	-	-
<b>Total assets</b>	<b>\$ 1,359</b>	<b>\$ 911</b>	<b>\$ 174</b>	<b>\$ 524</b>
<b>Liabilities:</b>				
Accounts payable	\$ 830	\$ 53	\$ 129	\$ 154
Accrued wages	9	44	9	13
Due to other funds	212	6	301	-
Due to component units	-	-	-	-
Deferred revenue	308	599	-	-
Amounts held and due to others	-	-	-	-
Advances from other funds	-	-	-	-
<b>Total liabilities</b>	<b>1,359</b>	<b>702</b>	<b>439</b>	<b>167</b>
<b>Equity:</b>				
Fund balances:				
Reserved for encumbrances	-	1	-	5
Reserved for inventories	-	-	-	-
Unreserved, undesignated	-	208	(265)	352
<b>Total equity</b>	<b>-</b>	<b>209</b>	<b>(265)</b>	<b>357</b>
<b>Total liabilities and equity</b>	<b>\$ 1,359</b>	<b>\$ 911</b>	<b>\$ 174</b>	<b>\$ 524</b>

# FRANKLIN COUNTY, OHIO

Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2001  
(Amounts in 000's)

	Local Law Enforcement Block Grant	Dog and Kennel	Domestic Shelter	Community and Economic Development
<b>Assets:</b>				
Equity with County Treasurer	\$ 478	\$ 351	\$ 155	\$ 271
Cash with fiscal and escrow agents	-	-	-	-
Receivables (net, where applicable, of allowances for uncollectibles):				
Real and other taxes	-	-	-	-
Accounts	-	2	12	-
Interest	-	-	-	-
Loans	-	-	-	6,838
Due from other governments	-	-	-	42
Due from other funds	-	-	-	123
Due from component units	-	-	-	-
Inventories	-	28	-	-
Restricted cash	-	-	-	-
<b>Total assets</b>	<b>\$ 478</b>	<b>\$ 381</b>	<b>\$ 167</b>	<b>\$ 7,274</b>
<b>Liabilities:</b>				
Accounts payable	63	\$ 140	\$ 167	\$ 363
Accrued wages	-	63	-	14
Due to other funds	-	7	-	20
Due to component units	-	-	-	-
Deferred revenue	190	-	-	6,838
Amounts held and due to others	-	-	-	-
Advances from other funds	-	100	-	-
<b>Total liabilities</b>	<b>253</b>	<b>310</b>	<b>167</b>	<b>7,235</b>
<b>Equity:</b>				
Fund balances:				
Reserved for encumbrances	174	33	4	28
Reserved for inventories	-	28	-	-
Unreserved, undesignated	51	10	(4)	11
<b>Total equity</b>	<b>225</b>	<b>71</b>	<b>-</b>	<b>39</b>
<b>Total liabilities and equity</b>	<b>\$ 478</b>	<b>\$ 381</b>	<b>\$ 167</b>	<b>\$ 7,274</b>

# FRANKLIN COUNTY, OHIO

Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2001  
(Amounts in 000's)

	Other Special Revenue Funds	Totals
<b>Assets:</b>		
Equity with County Treasurer	\$ 11,005	\$ 244,259
Cash with fiscal and escrow agents	938	938
Receivables (net, where applicable, of allowances for uncollectibles):		
Real and other taxes	-	255,975
Accounts	80	1,085
Interest	7	7
Loans	-	6,838
Due from other governments	141	68,654
Due from other funds	86	5,415
Due from component units	-	123
Inventories	-	2,236
Restricted cash	497	497
	<b>\$ 12,754</b>	<b>\$ 586,027</b>
<b>Liabilities:</b>		
Accounts payable	\$ 209	\$ 74,663
Accrued wages	59	6,419
Due to other funds	313	1,919
Due to component units	-	1,879
Deferred revenue	-	321,592
Amounts held and due to others	189	189
Advances from other funds	145	245
	<b>915</b>	<b>406,906</b>
<b>Equity:</b>		
Fund balances:		
Reserved for encumbrances	69	4,611
Reserved for inventories	-	2,236
Unreserved, undesignated	11,770	172,274
	<b>11,839</b>	<b>179,121</b>
<b>Total liabilities and equity</b>	<b>\$ 12,754</b>	<b>\$ 586,027</b>

# FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Special Revenue Funds  
Year Ended December 31, 2001  
(Amounts in 000's)

	Board of MR & DD	Public Assistance	Children Services Board	ADAMH Board	Motor Vehicle and Gasoline Tax
<b>Revenues:</b>					
Real and other taxes	\$ 113,003	\$ -	\$ 74,361	\$ 36,777	\$ -
Licenses and permits	-	-	-	-	10
Fees and charges for services	178	-	1,172	-	44
Fines and forfeitures	-	-	-	-	775
Intergovernmental	47,500	129,063	62,057	61,453	26,845
Investment income	-	-	-	-	-
Other	522	1,662	191	2,229	428
<b>Total revenues</b>	<b>161,203</b>	<b>130,725</b>	<b>137,781</b>	<b>100,459</b>	<b>28,102</b>
<b>Expenditures:</b>					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Human services	-	139,553	135,572	-	-
Health	139,595	-	-	121,041	-
Public works	-	-	-	-	30,885
Conservation and recreation	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	207	28	7	7	50
Interest charges	59	171	2	7	-
Intergovernmental grants	-	-	-	-	-
<b>Total expenditures</b>	<b>139,861</b>	<b>139,752</b>	<b>135,581</b>	<b>121,055</b>	<b>30,935</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>21,342</b>	<b>(9,027)</b>	<b>2,200</b>	<b>(20,596)</b>	<b>(2,833)</b>
<b>Other financing sources (uses):</b>					
Capital lease transactions	-	302	-	142	-
Proceeds from sale of fixed assets	-	1	6	-	23
Operating transfers in	-	6,830	-	-	-
Operating transfers out	-	-	-	(61)	-
Transfers to component units	(5,189)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(5,189)</b>	<b>7,133</b>	<b>6</b>	<b>81</b>	<b>23</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>16,153</b>	<b>(1,894)</b>	<b>2,206</b>	<b>(20,515)</b>	<b>(2,810)</b>
<b>Fund balances (deficits) at beginning of year (restated)</b>	66,489	3,115	43,236	20,338	10,062
<b>Change in reserved for inventories</b>	10	(9)	16	-	132
<b>Fund balances (deficits) at end of year</b>	<b>\$ 82,652</b>	<b>\$ 1,212</b>	<b>\$ 45,458</b>	<b>\$ (177)</b>	<b>\$ 7,384</b>

# FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Special Revenue Funds  
Year Ended December 31, 2001  
(Amounts in 000's)

	Senior Services	Child Support Enforcement	Zoological Park	Convention Center Lease
<b>Revenues:</b>				
Real and other taxes	\$ 14,982	\$ -	\$ 12,558	\$ -
Licenses and permits	-	-	-	-
Fees and charges for services	504	2,421	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	2,825	10,832	1,291	-
Investment income	-	-	-	-
Other	11	236	-	6,804
<b>Total revenues</b>	<b>18,322</b>	<b>13,489</b>	<b>13,849</b>	<b>6,804</b>
<b>Expenditures:</b>				
Current:				
General government	-	-	-	6,804
Judicial	-	-	-	-
Public safety	-	-	-	-
Human services	18,468	14,307	-	-
Health	-	-	-	-
Public works	-	-	-	-
Conservation and recreation	-	-	13,602	-
Community development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest charges	-	-	-	-
Intergovernmental grants	96	-	-	-
<b>Total expenditures</b>	<b>18,564</b>	<b>14,307</b>	<b>13,602</b>	<b>6,804</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(242)</b>	<b>(818)</b>	<b>247</b>	<b>-</b>
<b>Other financing sources (uses):</b>				
Capital lease transactions	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-
Operating transfers in	-	732	-	-
Operating transfers out	-	-	(247)	-
Transfers to component units	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>732</b>	<b>(247)</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(242)</b>	<b>(86)</b>	<b>-</b>	<b>-</b>
<b>Fund balances (deficits) at beginning of year (restated)</b>	8,173	(387)	-	-
<b>Change in reserved for inventories</b>	-	-	-	-
<b>Fund balances (deficits) at end of year</b>	<b>\$ 7,931</b>	<b>\$ (473)</b>	<b>\$ -</b>	<b>\$ -</b>

# FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Special Revenue Funds  
Year Ended December 31, 2001  
(Amounts in 000's)

	Real Estate Assessment	Certificate of Title Administration	C.B.C.F. Operations	Domestic and Juvenile Court Grants
<b>Revenues:</b>				
Real and other taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fees and charges for services	9,576	4,275	-	80
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	4,426	2,740
Investment income	-	-	-	-
Other	-	1	4	54
<b>Total revenues</b>	<b>9,576</b>	<b>4,276</b>	<b>4,430</b>	<b>2,874</b>
<b>Expenditures:</b>				
Current:				
General government	5,382	4,406	-	-
Judicial	-	-	-	-
Public safety	-	-	4,450	2,720
Human services	-	-	-	269
Health	-	-	-	-
Public works	-	-	-	-
Conservation and recreation	-	-	-	-
Community development	-	-	-	-
Debt service:				
Principal retirement	-	10	4	-
Interest charges	-	3	-	-
Intergovernmental grants	-	-	-	-
<b>Total expenditures</b>	<b>5,382</b>	<b>4,419</b>	<b>4,454</b>	<b>2,989</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>4,194</b>	<b>(143)</b>	<b>(24)</b>	<b>(115)</b>
<b>Other financing sources (uses):</b>				
Capital lease transactions	-	47	-	-
Proceeds from sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Transfers to component units	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>47</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>4,194</b>	<b>(96)</b>	<b>(24)</b>	<b>(115)</b>
Fund balances (deficits) at beginning of year (restated)	11,911	3,334	92	3,331
Change in reserved for inventories	18	(8)	22	-
<b>Fund balances (deficits) at end of year</b>	<b>\$ 16,123</b>	<b>\$ 3,230</b>	<b>\$ 90</b>	<b>\$ 3,216</b>

# FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Special Revenue Funds  
Year Ended December 31, 2001  
(Amounts in 000's)

	Federal Justice Block Grant	Adult Probation and Community Corrections	Juvenile Accountability Incentive Block Grant	Emergency Management Agency
<b>Revenues:</b>				
Real and other taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fees and charges for services	-	105	-	570
Fines and forfeitures	-	-	-	-
Intergovernmental	3,880	1,481	65	246
Investment income	-	-	-	-
Other	185	-	19	2
<b>Total revenues</b>	<b>4,065</b>	<b>1,586</b>	<b>84</b>	<b>818</b>
<b>Expenditures:</b>				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	2,876	1,535	1,133	925
Human services	-	-	-	-
Health	-	-	-	-
Public works	-	-	-	-
Conservation and recreation	-	-	-	-
Community development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest charges	-	-	-	-
Intergovernmental grants	515	-	-	-
<b>Total expenditures</b>	<b>3,391</b>	<b>1,535</b>	<b>1,133</b>	<b>925</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>674</b>	<b>51</b>	<b>(1,049)</b>	<b>(107)</b>
<b>Other financing sources (uses):</b>				
Capital lease transactions	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-
Operating transfers in	70	-	537	-
Operating transfers out	(744)	-	-	-
Transfers to component units	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(674)</b>	<b>-</b>	<b>537</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>-</b>	<b>51</b>	<b>(512)</b>	<b>(107)</b>
<b>Fund balances (deficits) at beginning of year (restated)</b>	<b>-</b>	<b>158</b>	<b>247</b>	<b>464</b>
<b>Change in reserved for inventories</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances (deficits) at end of year</b>	<b>\$ -</b>	<b>\$ 209</b>	<b>\$ (265)</b>	<b>\$ 357</b>



# FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Special Revenue Funds  
Year Ended December 31, 2001  
(Amounts in 000's)

	Local Law Enforcement Block Grant	Dog and Kennel	Domestic Shelter	Community and Economic Development
<b>Revenues:</b>				
Real and other taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	691	-	-
Fees and charges for services	-	142	309	1
Fines and forfeitures	-	199	-	-
Intergovernmental	654	-	-	2,503
Investment income	36	-	-	-
Other	-	8	-	-
<b>Total revenues</b>	<b>690</b>	<b>1,040</b>	<b>309</b>	<b>2,504</b>
<b>Expenditures:</b>				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	559	-	-	-
Human services	-	-	-	-
Health	-	2,871	311	-
Public works	-	-	-	-
Conservation and recreation	-	-	-	-
Community development	-	-	-	2,141
Debt service:				
Principal retirement	-	2	-	-
Interest charges	-	2	-	-
Intergovernmental grants	-	-	-	697
<b>Total expenditures</b>	<b>559</b>	<b>2,875</b>	<b>311</b>	<b>2,838</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>131</b>	<b>(1,835)</b>	<b>(2)</b>	<b>(334)</b>
<b>Other financing sources (uses):</b>				
Capital lease transactions	-	8	-	-
Proceeds from sale of fixed assets	-	18	-	-
Operating transfers in	94	1,742	-	157
Operating transfers out	-	-	-	-
Transfers to component units	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>94</b>	<b>1,768</b>	<b>-</b>	<b>157</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>225</b>	<b>(67)</b>	<b>(2)</b>	<b>(177)</b>
<b>Fund balances (deficits) at beginning of year (restated)</b>	-	120	2	216
<b>Change in reserved for inventories</b>	-	18	-	-
<b>Fund balances (deficits) at end of year</b>	<b>\$ 225</b>	<b>\$ 71</b>	<b>\$ -</b>	<b>\$ 39</b>

# FRANKLIN COUNTY, OHIO

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Special Revenue Funds  
Year Ended December 31, 2001  
(Amounts in 000's)

	Other Special Revenue Funds	Totals
<b>Revenues:</b>		
Real and other taxes	\$ -	\$ 251,681
Licenses and permits	-	701
Fees and charges for services	3,945	23,322
Fines and forfeitures	6	980
Intergovernmental	580	358,441
Investment income	71	107
Other	646	13,002
	<b>5,248</b>	<b>648,234</b>
<b>Total revenues</b>		
<b>Expenditures:</b>		
Current:		
General government	706	17,298
Judicial	1,301	1,301
Public safety	804	15,002
Human services	502	308,671
Health	-	263,818
Public works	83	30,968
Conservation and recreation	-	13,602
Community development	38	2,179
Debt service:		
Principal retirement	-	315
Interest charges	-	244
Intergovernmental grants	-	1,308
	<b>3,434</b>	<b>654,706</b>
<b>Total expenditures</b>		
<b>Excess (deficiency) of revenues over (under) expenditures</b>		
	<b>1,814</b>	<b>(6,472)</b>
<b>Other financing sources (uses):</b>		
Capital lease transactions	-	499
Proceeds from sale of fixed assets	-	48
Operating transfers in	250	10,412
Operating transfers out	(701)	(1,753)
Transfers to component units	-	(5,189)
	<b>(451)</b>	<b>4,017</b>
<b>Total other financing sources (uses)</b>		
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>		
	<b>1,363</b>	<b>(2,455)</b>
<b>Fund balances (deficits) at beginning of year (restated)</b>	10,476	181,377
<b>Change in reserved for inventories</b>	-	199
	<b>11,839</b>	<b>179,121</b>
<b>Fund balances (deficits) at end of year</b>	<b>\$ 11,839</b>	<b>\$ 179,121</b>

# 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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Real and other taxes	\$ 112,916	\$ 113,289	\$ 113,003	\$ (286)
Fees and charges for services	-	-	178	178
Intergovernmental	44,956	48,545	56,275	7,730
Other	1,700	880	398	(482)
<b>Total revenues</b>	<b>159,572</b>	<b>162,714</b>	<b>169,854</b>	<b>7,140</b>
<b>Expenditures:</b>				
<b>Health</b>				
<b>MR &amp; DD</b>				
Personal services	56,735	56,735	52,585	4,150
PERS - County share	6,527	6,527	5,813	714
STRS - County share	1,465	1,465	1,217	248
Medicare	571	571	535	36
Fringe benefits	11,400	11,400	9,808	1,592
Workers' compensation	2,500	2,500	159	2,341
Unemployment compensation	30	30	15	15
Services and charges	65,000	71,041	71,003	38
Materials and supplies	3,024	3,050	3,022	28
Capital outlays	2,014	2,381	2,165	216
Total MR & DD	149,266	155,700	146,322	9,378
<b>MR &amp; DD - capital reserve</b>				
Capital outlays	8,103	8,103	890	7,213
Contingencies	66,511	60,077	-	60,077
Total MR & DD - capital reserve	74,614	68,180	890	67,290
<b>MR &amp; DD - supported living</b>				
Services and charges	3,500	3,500	3,500	-
Total MR & DD - supported living	3,500	3,500	3,500	-
<b>Total expenditures</b>	<b>227,380</b>	<b>227,380</b>	<b>150,712</b>	<b>76,668</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(67,808)</b>	<b>(64,666)</b>	<b>19,142</b>	<b>83,808</b>
<b>Other financing sources (uses):</b>				
	-	-	-	-
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(67,808)</b>	<b>(64,666)</b>	<b>19,142</b>	<b>83,808</b>
Fund balance at beginning of year	78,497	78,497	78,497	-
Prior year encumbrances appropriated	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ 10,689</b>	<b>\$ 13,831</b>	<b>\$ 97,639</b>	<b>\$ 83,808</b>

# 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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$ 142,144	\$ 142,141	\$ 121,312	\$ (20,829)
Other	500	500	1,628	1,128
<b>Total revenues</b>	<b>142,644</b>	<b>142,641</b>	<b>122,940</b>	<b>(19,701)</b>
<b>Expenditures:</b>				
<b>Human Services</b>				
Job and family services				
Personal services	23,437	21,034	20,483	551
PERS - Conty share	3,176	2,828	2,740	88
Medicare - County share	282	206	200	6
Fringe benefits	3,903	3,903	3,293	610
Workers' compensation	324	324	190	134
Unemployment compensation	17	17	13	4
Services and charges	112,716	121,903	108,254	13,649
Materials and supplies	731	776	633	143
Grants	-	1,000	1,000	-
Capital outlays	1,484	1,547	546	1,001
Total job and family services	<u>146,070</u>	<u>153,538</u>	<u>137,352</u>	<u>16,186</u>
Job and family services - early start program				
Services and charges	377	384	174	210
Total job and family services - early start program	<u>377</u>	<u>384</u>	<u>174</u>	<u>210</u>
Job and family services - wellness grant				
Services and charges	860	900	634	266
Total job and family services - wellness grant	<u>860</u>	<u>900</u>	<u>634</u>	<u>266</u>
Job and family services - welcome home grant				
Services and charges	644	644	574	70
Total job and family services - welcome home grant	<u>644</u>	<u>644</u>	<u>574</u>	<u>70</u>
Job and family services - kids administration				
Personal services	87	87	85	2
PERS - County share	12	12	12	-
Medicare - County share	1	1	1	-
Fringe benefits	9	9	-	9
Services and charges	2	27	26	1
Materials and supplies	1	1	-	1
Total job and family services - kids administration	<u>112</u>	<u>137</u>	<u>124</u>	<u>13</u>

**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, 2001  
(Amounts in 000's)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
Job and family services - safe kids program				
Personal services	\$ -	\$ 57	\$ 15	\$ 42
PERS - County share	-	8	2	6
Medicare - County share	-	1	-	1
Fringe benefits	-	15	-	15
Workers' compensation	-	1	-	1
Services and charges	-	9	1	8
Materials and supplies	-	1	-	1
Capital outlays	-	4	4	-
Total job and family services - safe kids program	-	96	22	74
Job and family services - early incentive				
Services and charges	-	209	84	125
Total job and family services - early incentive	-	209	84	125
<b>Total expenditures</b>	<b>148,063</b>	<b>155,908</b>	<b>138,964</b>	<b>16,944</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(5,419)</b>	<b>(13,267)</b>	<b>(16,024)</b>	<b>(2,757)</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	5,789	7,321	6,830	(491)
<b>Total other financing sources (uses)</b>	<b>5,789</b>	<b>7,321</b>	<b>6,830</b>	<b>(491)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>370</b>	<b>(5,946)</b>	<b>(9,194)</b>	<b>(3,248)</b>
<b>Fund balance at beginning of year</b>	<b>6,909</b>	<b>6,909</b>	<b>6,909</b>	<b>-</b>
<b>Prior year encumbrances appropriated</b>	<b>-</b>	<b>11,624</b>	<b>11,624</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 7,279</b>	<b>\$ 12,587</b>	<b>\$ 9,339</b>	<b>\$ (3,248)</b>

**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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Real and other taxes	\$ 74,234	\$ 73,957	\$ 74,360	\$ 403
Fees and charges for services	286	829	945	116
Intergovernmental	60,443	59,143	59,920	777
Other	293	145	215	70
<b>Total revenues</b>	<b>135,256</b>	<b>134,074</b>	<b>135,440</b>	<b>1,366</b>
<b>Expenditures:</b>				
<b>Human Services</b>				
Children services				
Personal services	28,203	28,203	27,126	1,077
PERS - County share	6,219	6,219	5,785	434
Medicare	275	275	259	16
Fringe benefits	4,090	4,097	3,576	521
Workers' compensation	350	350	95	255
Unemployment compensation	50	50	14	36
Services and charges	92,588	93,767	93,422	345
Materials and supplies	1,956	1,978	1,832	146
Grants	903	988	819	169
Capital outlays	1,927	2,215	953	1,262
<b>Total expenditures</b>	<b>136,561</b>	<b>138,142</b>	<b>133,881</b>	<b>4,261</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,305)</b>	<b>(4,068)</b>	<b>1,559</b>	<b>5,627</b>
<b>Other financing sources (uses):</b>				
Proceeds from sale of fixed assets	-	-	6	6
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>6</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(1,305)</b>	<b>(4,068)</b>	<b>1,565</b>	<b>5,633</b>
Fund balance at beginning of year	49,148	49,148	49,148	-
Prior year encumbrances appropriated	-	2,211	2,211	-
<b>Fund balance at end of year</b>	<b>\$ 47,843</b>	<b>\$ 47,291</b>	<b>\$ 52,924</b>	<b>\$ 5,633</b>

**FRANKLIN COUNTY, OHIO**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
ADAMH Board  
Non-GAAP Budgetary Basis  
Year Ended December 31, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Real and other taxes	\$ 38,444	\$ 36,609	\$ 36,777	\$ 168
Intergovernmental	70,007	66,207	69,999	3,792
Other	-	1,752	1,651	(101)
<b>Total revenues</b>	<b>108,451</b>	<b>104,568</b>	<b>108,427</b>	<b>3,859</b>
<b>Expenditures:</b>				
<b>Health</b>				
ADAMH				
Personal services	3,087	3,087	2,918	169
PERS - County share	567	567	525	42
Medicare	44	44	38	6
Fringe benefits	357	357	286	71
Workers' compensation	26	26	6	20
Unemployment compensation	15	15	8	7
Services and charges	109,649	113,400	112,806	594
Materials and supplies	91	91	74	17
Capital outlays	171	171	152	19
Total ADAMH	114,007	117,758	116,813	945
ADAMH - construction				
Capital outlays	78	78	11	67
Total ADAMH - construction	78	78	11	67
ADAMH - fiscal services				
Personal services	157	157	128	29
PERS - County share	29	29	23	6
Medicare - County share	2	2	2	-
Fringe benefits	17	17	-	17
Workers' compensation	1	1	1	-
Services and charges	1,501	1,501	998	503
Materials and supplies	42	42	11	31
Total ADAMH - fiscal services	1,749	1,749	1,163	586
<b>Total expenditures</b>	<b>115,834</b>	<b>119,585</b>	<b>117,987</b>	<b>1,598</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(7,383)</b>	<b>(15,017)</b>	<b>(9,560)</b>	<b>5,457</b>
<b>Other financing sources (uses):</b>				
Operating transfers out	(61)	(61)	(61)	-
<b>Total other financing sources (uses)</b>	<b>(61)</b>	<b>(61)</b>	<b>(61)</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(7,444)</b>	<b>(15,078)</b>	<b>(9,621)</b>	<b>5,457</b>
<b>Fund balance at beginning of year (restated)</b>	18,926	18,926	18,926	-
<b>Prior year encumbrances appropriated</b>	-	10,425	10,425	-
<b>Fund balance at end of year</b>	<b>\$ 11,482</b>	<b>\$ 14,273</b>	<b>\$ 19,730</b>	<b>\$ 5,457</b>

# 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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Licenses and permits	\$ 6	\$ 5	\$ 10	\$ 5
Fees and charges for services	88	50	44	(6)
Fines and forfeitures	650	650	775	125
Intergovernmental	38,986	34,900	27,019	(7,881)
Other	104	52	410	358
<b>Total revenues</b>	<b>39,834</b>	<b>35,657</b>	<b>28,258</b>	<b>(7,399)</b>
<b>Expenditures:</b>				
<b>Public works</b>				
Engineer - administration				
Personal services	1,152	1,297	1,275	22
PERS - County share	156	156	151	5
Medicare - County share	11	12	11	1
Fringe benefits	1,069	1,259	1,031	228
Workers' compensation	279	279	-	279
Unemployment compensation	5	6	5	1
Services and charges	836	891	839	52
Materials and supplies	97	118	94	24
Capital outlays	177	177	72	105
Total engineer - administration	3,782	4,195	3,478	717
Engineer - bridges and culverts				
Personal services	887	842	768	74
PERS - County share	120	119	102	17
Medicare - County share	11	11	10	1
Services and charges	22	29	20	9
Materials and supplies	87	72	46	26
Capital outlays	6,046	3,247	2,971	276
Total engineer - bridges and culverts	7,173	4,320	3,917	403
Engineer - roads				
Personal services	5,784	5,684	5,468	216
PERS - County share	784	784	715	69
Medicare - County share	56	55	51	4
Services and charges	1,794	1,843	1,419	424
Materials and supplies	2,096	2,254	1,851	403
Capital outlays	22,094	20,929	15,358	5,571
Total engineer - roads	32,608	31,549	24,862	6,687
<b>Total public works</b>	<b>43,563</b>	<b>40,064</b>	<b>32,257</b>	<b>7,807</b>
<b>Debt service</b>				
Principal retirement	410	410	50	360
<b>Total debt service</b>	<b>410</b>	<b>410</b>	<b>50</b>	<b>360</b>
<b>Total expenditures</b>	<b>43,973</b>	<b>40,474</b>	<b>32,307</b>	<b>8,167</b>



# 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, 2001  
 (Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><i>Excess (deficiency) of revenues over (under) expenditures</i></b>	<b><u>\$ (4,139)</u></b>	<b><u>\$ (4,817)</u></b>	<b><u>\$ (4,049)</u></b>	<b><u>\$ 768</u></b>
<b>Other financing sources (uses):</b>				
Proceeds of notes	-	385	385	-
Proceeds from sale of fixed assets	<u>80</u>	<u>22</u>	<u>24</u>	<u>2</u>
<b><i>Total other financing sources (uses)</i></b>	<b><u>80</u></b>	<b><u>407</u></b>	<b><u>409</u></b>	<b><u>2</u></b>
<b><i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i></b>	<b>(4,059)</b>	<b>(4,410)</b>	<b>(3,640)</b>	<b>770</b>
<b>Fund balance at beginning of year</b>	5,358	5,358	5,358	-
<b>Prior year encumbrances appropriated</b>	<u>-</u>	<u>2,337</u>	<u>2,337</u>	<u>-</u>
<b>Fund balance at end of year</b>	<b><u><u>\$ 1,299</u></u></b>	<b><u><u>\$ 3,285</u></u></b>	<b><u><u>\$ 4,055</u></u></b>	<b><u><u>\$ 770</u></u></b>

**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, 2001  
(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>		
<b>Revenues:</b>				
Real and other taxes	\$ 14,868	\$ 14,903	\$ 14,982	\$ 79
Fees and charges for services	468	468	526	58
Intergovernmental	2,814	2,764	2,826	62
Other	-	-	5	5
<b>Total revenues</b>	<b>18,150</b>	<b>18,135</b>	<b>18,339</b>	<b>204</b>
<b>Expenditures:</b>				
<b>Human Services</b>				
Office on aging - senior services levy				
Personal services	2,210	2,210	1,910	300
PERS - County share	299	299	255	44
Medicare	32	32	25	7
Fringe benefits	324	324	282	42
Workers' compensation	13	13	4	9
Unemployment compensation	10	10	-	10
Services and charges	13,873	13,914	12,426	1,488
Materials and supplies	119	121	68	53
Grants	1,263	1,454	1,438	16
Capital outlays	157	216	148	68
Total office on aging - senior services levy	<u>18,300</u>	<u>18,593</u>	<u>16,556</u>	<u>2,037</u>
Office on aging - adult protective services				
Personal services	623	623	541	82
PERS - County share	84	84	71	13
Medicare - County share	9	9	7	2
Fringe benefits	115	115	67	48
Workers' compensation	4	4	1	3
Services and charges	256	256	153	103
Materials and supplies	24	25	4	21
Capital outlays	34	34	1	33
Total office on aging - adult protective services	<u>1,149</u>	<u>1,150</u>	<u>845</u>	<u>305</u>
<b>Total human services</b>	<b>19,449</b>	<b>19,743</b>	<b>17,401</b>	<b>2,342</b>
<b>Intergovernmental grants</b>				
Senior services levy				
Intergovernmental grants	-	100	100	-
<b>Total intergovernmental grants</b>	<u>-</u>	<u>100</u>	<u>100</u>	<u>-</u>
<b>Total expenditures</b>	<b>19,449</b>	<b>19,843</b>	<b>17,501</b>	<b>2,342</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,299)</b>	<b>(1,708)</b>	<b>838</b>	<b>2,546</b>
<b>Other financing sources (uses):</b>	<u>-</u>	<u>-</u>	<u>-</u>	<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, 2001  
 (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>	\$ (1,299)	\$ (1,708)	\$ 838	\$ 2,546
Fund balance at beginning of year	8,748	8,748	8,748	-
Prior year encumbrances appropriated	-	291	291	-
<b>Fund balance at end of year</b>	<b><u><u>\$ 7,449</u></u></b>	<b><u><u>\$ 7,331</u></u></b>	<b><u><u>\$ 9,877</u></u></b>	<b><u><u>\$ 2,546</u></u></b>

**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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and charges for services	\$ 2,485	\$ 2,201	\$ 2,327	\$ 126
Intergovernmental	11,469	10,894	10,832	(62)
Other	54	81	236	155
<b>Total revenues</b>	<b>14,008</b>	<b>13,176</b>	<b>13,395</b>	<b>219</b>
<b>Expenditures:</b>				
<b>Human services</b>				
Child support enforcement agency				
Personal services	7,921	7,921	7,870	51
PERS - County share	1,492	1,492	1,454	38
Medicare	115	115	107	8
Fringe benefits	1,312	1,448	1,448	-
Workers' compensation	52	52	21	31
Unemployment compensation	30	30	-	30
Services and charges	3,614	4,016	3,665	351
Materials and supplies	128	145	102	43
Capital outlays	60	102	86	16
<b>Total expenditures</b>	<b>14,724</b>	<b>15,321</b>	<b>14,753</b>	<b>568</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(716)</b>	<b>(2,145)</b>	<b>(1,358)</b>	<b>787</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	732	1,166	732	(434)
<b>Total other financing sources (uses)</b>	<b>732</b>	<b>1,166</b>	<b>732</b>	<b>(434)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>16</b>	<b>(979)</b>	<b>(626)</b>	<b>353</b>
Fund balance at beginning of year	27	27	27	-
Prior year encumbrances appropriated	-	952	952	-
<b>Fund balance at end of year</b>	<b>\$ 43</b>	<b>\$ -</b>	<b>\$ 353</b>	<b>\$ 353</b>

**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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 6,804	\$ 6,804	\$ 6,804	\$ -
<i>Total revenues</i>	<u>6,804</u>	<u>6,804</u>	<u>6,804</u>	<u>-</u>
<b>Expenditures:</b>				
<b>General Government</b>				
Commissioners - convention facility Services and charges	6,804	6,804	6,804	-
<i>Total expenditures</i>	<u>6,804</u>	<u>6,804</u>	<u>6,804</u>	<u>-</u>
<i>Excess (deficiency) of revenues             over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses):</b>	<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>-</u>	<u>-</u>
Fund balance at beginning of year	-	-	-	-
Prior year encumbrances appropriated	-	-	-	-
<b>Fund balance at end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**FRANKLIN COUNTY, OHIO**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Real Estate Assessment  
Non-GAAP Budgetary Basis  
Year Ended December 31, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and charges for services	\$ 9,324	\$ 9,424	\$ 9,576	\$ 152
<b>Total revenues</b>	<b>9,324</b>	<b>9,424</b>	<b>9,576</b>	<b>152</b>
<b>Expenditures:</b>				
<b>General government</b>				
Auditor - real estate assessment				
Personal services	2,433	2,433	2,117	316
PERS - County share	330	330	282	48
Medicare	34	34	23	11
Fringe benefits	322	322	314	8
Workers' compensation	61	61	22	39
Services and charges	5,038	5,059	3,030	2,029
Materials and supplies	146	149	114	35
Capital outlays	137	151	105	46
<b>Total expenditures</b>	<b>8,501</b>	<b>8,539</b>	<b>6,007</b>	<b>2,532</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>823</b>	<b>885</b>	<b>3,569</b>	<b>2,684</b>
<b>Other financing sources (uses):</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>823</b>	<b>885</b>	<b>3,569</b>	<b>2,684</b>
Fund balance at beginning of year (restated)	11,653	11,653	11,653	-
Prior year encumbrances appropriated	-	595	595	-
<b>Fund balance at end of year</b>	<b>\$ 12,476</b>	<b>\$ 13,133</b>	<b>\$ 15,817</b>	<b>\$ 2,684</b>

**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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and charges for services	\$ 3,941	\$ 4,003	\$ 4,235	\$ 232
Other	-	-	1	1
<b>Total revenues</b>	<b>3,941</b>	<b>4,003</b>	<b>4,236</b>	<b>233</b>
<b>Expenditures:</b>				
<b>General government</b>				
Clerk of courts - auto title				
Personal services	2,434	2,424	2,369	55
PERS - County share	330	330	309	21
Medicare	35	35	25	10
Fringe benefits	466	492	492	-
Workers' compensation	22	22	4	18
Unemployment compensation	16	16	6	10
Services and charges	570	745	692	53
Materials and supplies	68	98	93	5
Capital outlays	72	410	358	52
<b>Total expenditures</b>	<b>4,013</b>	<b>4,572</b>	<b>4,348</b>	<b>224</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(72)</b>	<b>(569)</b>	<b>(112)</b>	<b>457</b>
<b>Other financing sources (uses):</b>	-	-	-	-
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(72)</b>	<b>(569)</b>	<b>(112)</b>	<b>457</b>
Fund balance at beginning of year	3,244	3,244	3,244	-
Prior year encumbrances appropriated	-	95	95	-
<b>Fund balance at end of year</b>	<b>\$ 3,172</b>	<b>\$ 2,770</b>	<b>\$ 3,227</b>	<b>\$ 457</b>

**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, 2001  
(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>		
<b>Revenues:</b>				
Intergovernmental	\$ 5,084	\$ 4,613	\$ 4,613	\$ -
Other	-	-	4	4
<b>Total revenues</b>	<b>5,084</b>	<b>4,613</b>	<b>4,617</b>	<b>4</b>
<b>Expenditures:</b>				
<b>Public safety</b>				
Common pleas court - community based				
correctional facility operations				
Personal services	2,894	2,894	2,461	433
PERS - County share	392	392	323	69
Medicare - County share	42	42	35	7
Fringe benefits	497	497	441	56
Workers' compensation	43	43	-	43
Unemployment compensation	43	43	11	32
Services and charges	724	762	571	191
Materials and supplies	591	615	531	84
Capital outlays	163	163	156	7
<b>Total expenditures</b>	<b>5,389</b>	<b>5,451</b>	<b>4,529</b>	<b>922</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(305)</b>	<b>(838)</b>	<b>88</b>	<b>926</b>
<b>Other financing sources (uses):</b>				
Operating transfers out	(235)	(235)	-	235
<b>Total other financing sources (uses)</b>	<b>(235)</b>	<b>(235)</b>	<b>-</b>	<b>235</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(540)</b>	<b>(1,073)</b>	<b>88</b>	<b>1,161</b>
Fund balance at beginning of year	1,705	1,705	1,705	-
Prior year encumbrances appropriated	-	126	126	-
<b>Fund balance at end of year</b>	<b>\$ 1,165</b>	<b>\$ 758</b>	<b>\$ 1,919</b>	<b>\$ 1,161</b>



# 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, 2001  
(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>		
<b>Revenues:</b>				
Fees and charges for services	\$ 56	\$ 56	\$ 63	\$ 7
Intergovernmental	3,313	2,618	2,826	208
Other	2	2	42	40
<b>Total revenues</b>	<b>3,371</b>	<b>2,676</b>	<b>2,931</b>	<b>255</b>
<b>Expenditures:</b>				
<b>Public safety</b>				
Domestic and juvenile court - felony delinquent care and custody - base allocation (510 subsidy)				
Personal services	1,039	1,039	867	172
PERS - County share	141	141	113	28
Medicare - County share	8	8	7	1
Fringe benefits	159	159	120	39
Workers' compensation	9	9	1	8
Unemployment compensation	10	10	-	10
Services and charges	757	837	807	30
Materials and supplies	15	15	8	7
Capital outlays	-	6	6	-
Total felony delinquent care and custody - base allocation (510 subsidy)	2,138	2,224	1,929	295
Domestic and juvenile court - felony delinquent care and custody - variable allocation (401 subsidy)				
Personal services	411	411	351	60
PERS - County share	56	56	47	9
Medicare - County share	6	6	4	2
Fringe benefits	72	72	62	10
Workers' compensation	11	11	1	10
Unemployment compensation	10	10	1	9
Services and charges	1,129	1,221	612	609
Materials and supplies	15	15	2	13
Total felony delinquent care and custody - variable allocation (401 subsidy)	1,710	1,802	1,080	722
Domestic and juvenile court - truancy - curfew intervention center				
Workers' compensation	16	16	-	16
Total truancy - curfew intervention center	16	16	-	16
Domestic and juvenile court - access - visitation				
Personal services	-	10	10	-
PERS - County share	-	1	1	-
Services and charges	-	18	11	7
Total access - visitation	-	29	22	7
<b>Total public safety</b>	<b>3,864</b>	<b>4,071</b>	<b>3,031</b>	<b>1,040</b>

**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, 2001  
(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>		
<b>Human services</b>				
Domestic and juvenile court - kids in different systems - family stability II				
Personal services	\$ 40	\$ 40	\$ 39	\$ 1
PERS - County share	5	5	5	-
Medicare - County share	1	1	1	-
Fringe benefits	7	8	7	1
Services and charges	3	3	1	2
Total kids in different systems - family stability II	<u>56</u>	<u>57</u>	<u>53</u>	<u>4</u>
Domestic and juvenile court - independent living				
Services and charges	1	1	1	-
Total independent living	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Domestic and juvenile court - SMART program				
Personal services	165	165	146	19
PERS - County share	22	22	20	2
Medicare - County share	2	2	2	-
Fringe benefits	40	40	17	23
Services and charges	17	17	3	14
Materials and supplies	2	2	1	1
Capital outlays	-	15	13	2
Total SMART program	<u>248</u>	<u>263</u>	<u>202</u>	<u>61</u>
<b>Total human services</b>	<u>305</u>	<u>321</u>	<u>256</u>	<u>65</u>
<b>Total expenditures</b>	<u>4,169</u>	<u>4,392</u>	<u>3,287</u>	<u>1,105</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(798)</u>	<u>(1,716)</u>	<u>(356)</u>	<u>1,360</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	14	14	-
Operating transfers out	-	(4)	-	4
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>10</u>	<u>14</u>	<u>4</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>(798)</u>	<u>(1,706)</u>	<u>(342)</u>	<u>1,364</u>
Fund balance at beginning of year	3,357	3,357	3,357	-
Prior year encumbrances appropriated	-	529	529	-
<b>Fund balance at end of year</b>	<u>\$ 2,559</u>	<u>\$ 2,180</u>	<u>\$ 3,544</u>	<u>\$ 1,364</u>

**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, 2001  
(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>		
<b>Revenues:</b>				
Intergovernmental	\$ 5,607	\$ 6,863	\$ 3,571	\$ (3,292)
Other	-	62	76	14
<b>Total revenues</b>	<b>5,607</b>	<b>6,925</b>	<b>3,647</b>	<b>(3,278)</b>
<b>Expenditures:</b>				
<b>Public safety</b>				
Commissioners - justice programs unit				
Personal services	167	167	167	-
PERS - County share	23	23	22	1
Medicare - County share	2	2	2	-
Fringe benefits	20	20	14	6
Workers' compensation	1	1	1	-
Services and charges	31	256	132	124
Materials and supplies	5	12	8	4
Grants	6,233	5,517	1,787	3,730
Capital outlays	2	6	6	-
<b>Total public safety</b>	<b>6,484</b>	<b>6,004</b>	<b>2,139</b>	<b>3,865</b>
<b>Intergovernmental grants</b>				
Commissioners - justice programs unit				
Intergovernmental grants	-	674	674	-
<b>Total intergovernmental grants</b>	<b>-</b>	<b>674</b>	<b>674</b>	<b>-</b>
<b>Total expenditures</b>	<b>6,484</b>	<b>6,678</b>	<b>2,813</b>	<b>3,865</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(877)</b>	<b>247</b>	<b>834</b>	<b>587</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	18	22	80	58
Operating transfers out	(754)	(1,496)	(1,496)	-
<b>Total other financing sources (uses)</b>	<b>(736)</b>	<b>(1,474)</b>	<b>(1,416)</b>	<b>58</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(1,613)</b>	<b>(1,227)</b>	<b>(582)</b>	<b>645</b>
Fund balance (deficit) at beginning of year	(542)	(542)	(542)	-
Prior year encumbrances appropriated	-	2,050	2,050	-
<b>Fund balance (deficit) at end of year</b>	<b>\$ (2,155)</b>	<b>\$ 281</b>	<b>\$ 926</b>	<b>\$ 645</b>

**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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and charges for services	\$ 186	\$ 206	\$ 114	\$ (92)
Intergovernmental	1,632	1,570	1,649	79
<b>Total revenues</b>	<b>1,818</b>	<b>1,776</b>	<b>1,763</b>	<b>(13)</b>
<b>Expenditures:</b>				
<b>Public safety</b>				
Common pleas court - community corrections - misdemeanor				
Personal services	84	81	58	23
PERS - County share	11	9	8	1
Medicare - County share	1	1	1	-
Fringe benefits	16	16	11	5
Workers' compensation	2	2	-	2
Unemployment compensation	2	2	-	2
Services and charges	-	2	1	1
Materials and supplies	-	3	2	1
Capital outlays	-	6	4	2
Total community corrections - misdemeanor	<u>116</u>	<u>122</u>	<u>85</u>	<u>37</u>
Common pleas court - community corrections - general				
Personal services	979	979	895	84
PERS - County share	133	133	119	14
Medicare - County share	14	14	11	3
Fringe benefits	131	131	131	-
Workers' compensation	15	15	2	13
Unemployment compensation	15	-	-	-
Services and charges	151	153	71	82
Materials and supplies	105	107	40	67
Capital outlays	59	59	45	14
Total community corrections - general	<u>1,602</u>	<u>1,591</u>	<u>1,314</u>	<u>277</u>
Common pleas court - probation supervision fees				
Services and charges	78	67	37	30
Materials and supplies	11	36	14	22
Total probation supervision fees	<u>89</u>	<u>103</u>	<u>51</u>	<u>52</u>

**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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Common pleas court - management of sex offending adults in the community				
Personal services	\$ 29	\$ 37	\$ 37	\$ -
PERS - County share	4	5	5	-
Medicare - County share	-	1	1	-
Fringe benefits	1	2	2	-
Services and charges	43	33	29	4
Materials and supplies	3	-	-	-
Capital outlays	4	8	7	1
Total management of sex offending adults in the community	84	86	81	5
<b>Total expenditures</b>	<b>1,891</b>	<b>1,902</b>	<b>1,531</b>	<b>371</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(73)</b>	<b>(126)</b>	<b>232</b>	<b>358</b>
<b>Other financing sources (uses):</b>				
Operating transfers out	(172)	(172)	-	172
<b>Total other financing sources (uses)</b>	<b>(172)</b>	<b>(172)</b>	<b>-</b>	<b>172</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(245)</b>	<b>(298)</b>	<b>232</b>	<b>530</b>
<b>Fund balance at beginning of year</b>	656	656	656	-
<b>Prior year encumbrances appropriated</b>	-	16	16	-
<b>Fund balance at end of year</b>	<b>\$ 411</b>	<b>\$ 374</b>	<b>\$ 904</b>	<b>\$ 530</b>

# 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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 498	\$ 50	\$ 165	\$ 115
Other	-	19	19	-
<b>Total revenues</b>	<b>498</b>	<b>69</b>	<b>184</b>	<b>115</b>
<b>Expenditures:</b>				
<b>Public safety</b>				
PFM - juvenile detention center renovation and expansion				
Capital outlays	220	276	276	-
Total PFM - juvenile detention center renovation and expansion	220	276	276	-
PFM - juvenile detention center closed circuit television				
Capital outlays	390	390	390	-
Total PFM - juvenile detention center closed circuit television	390	390	390	-
PFM - juvenile detention center door controls				
Capital outlays	210	210	200	10
Total PFM - juvenile detention center door controls	210	210	200	10
Prosecuting attorney - youth gang prosecution unit				
Personal services	137	142	139	3
PERS - County share	19	19	19	-
Medicare - County share	2	2	2	-
Fringe benefits	20	21	21	-
Workers' compensation	1	1	-	1
Services and charges	7	7	7	-
Total prosecuting attorney - youth gang prosecution unit	186	192	188	4
Prosecuting attorney - information technology purchase				
Materials and supplies	-	1	1	-
Total prosecuting attorney - information technology purchase	-	1	1	-

# 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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Domestic and juvenile court - work alternative program				
Personal services	\$ 41	\$ 41	\$ 34	\$ 7
PERS - County share	6	6	5	1
Medicare - County share	1	1	-	1
Fringe benefits	7	7	3	4
Services and charges	5	5	1	4
Materials and supplies	5	5	-	5
Total domestic and juvenile court - work alternative program	65	65	43	22
Domestic and juvenile court - juvenile detention center equipment				
Materials and supplies	-	51	51	-
Capital outlays	-	31	31	-
Total domestic and juvenile court - juvenile detention center equipment	-	82	82	-
<b>Total expenditures</b>	<b>1,071</b>	<b>1,216</b>	<b>1,180</b>	<b>36</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(573)</b>	<b>(1,147)</b>	<b>(996)</b>	<b>151</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	400	1,266	838	(428)
Operating transfers out	-	(10)	(10)	-
<b>Total other financing sources (uses)</b>	<b>400</b>	<b>1,256</b>	<b>828</b>	<b>(428)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(173)</b>	<b>109</b>	<b>(168)</b>	<b>(277)</b>
Fund balance at beginning of year	57	57	57	-
Prior year encumbrances appropriated	-	90	90	-
<b>Fund balance (deficit) at end of year</b>	<b>\$ (116)</b>	<b>\$ 256</b>	<b>\$ (21)</b>	<b>\$ (277)</b>

**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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and charges for services	\$ 634	\$ 634	\$ 571	\$ (63)
Intergovernmental	1,116	835	234	(601)
Other	2	4	2	(2)
<b>Total revenues</b>	<b>1,752</b>	<b>1,473</b>	<b>807</b>	<b>(666)</b>
<b>Expenditures:</b>				
<b>Public safety</b>				
EMA - disaster services				
Personal services	311	311	303	8
PERS - County share	41	41	38	3
Medicare	3	3	3	-
Fringe benefits	47	47	39	8
Workers' compensation	2	2	1	1
Services and charges	321	321	150	171
Materials and supplies	391	148	138	10
Capital outlays	153	228	227	1
Total EMA - disaster services	1,269	1,101	899	202
EMA - warning				
Services and charges	120	146	110	36
Materials and supplies	2	2	-	2
Capital outlays	360	364	45	319
Total EMA - warning	482	512	155	357
<b>Total expenditures</b>	<b>1,751</b>	<b>1,613</b>	<b>1,054</b>	<b>559</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1</b>	<b>(140)</b>	<b>(247)</b>	<b>(107)</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	25	25	-	(25)
<b>Total other financing sources (uses)</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>(25)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>26</b>	<b>(115)</b>	<b>(247)</b>	<b>(132)</b>
Fund balance at beginning of year	159	159	159	-
Prior year encumbrances appropriated	-	336	336	-
<b>Fund balance at end of year</b>	<b>\$ 185</b>	<b>\$ 380</b>	<b>\$ 248</b>	<b>\$ (132)</b>



**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, 2001  
(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>		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 26	\$ -	\$ (26)
Investment income	-	-	35	35
<b>Total revenues</b>	<b>-</b>	<b>26</b>	<b>35</b>	<b>9</b>
<b>Expenditures:</b>				
<b>Public safety</b>				
Public facilities management - juvenile detention center - paging and intercom system				
Capital outlays	310	310	275	35
Total PFM - juvenile detention center - paging and intercom system	310	310	275	35
Public facilities management - juvenile detention center - door controls				
Capital outlays	175	175	160	15
Total PFM - juvenile detention center - door controls	175	175	160	15
Public facilities management - security grills and vents				
Capital outlays	73	73	61	12
Total PFM - security grills and vents	73	73	61	12
Public facilities management - firing range equipment				
Capital outlays	380	380	211	169
Total PFM - firing range equipment	380	380	211	169
Sheriff - IT equipment - detectives				
Capital outlays	-	26	26	-
Total sheriff - IT equipment - detectives	-	26	26	-
<b>Total expenditures</b>	<b>938</b>	<b>964</b>	<b>733</b>	<b>231</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(938)</b>	<b>(938)</b>	<b>(698)</b>	<b>240</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	94	94	94	-
<b>Total other financing sources (uses)</b>	<b>94</b>	<b>94</b>	<b>94</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(844)</b>	<b>(844)</b>	<b>(604)</b>	<b>240</b>
Fund balance at beginning of year	845	845	845	-
Prior year encumbrances appropriated	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 241</b>	<b>\$ 240</b>

**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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Licenses and permits	\$ 850	\$ 824	\$ 692	\$ (132)
Fees and charges for services	136	136	142	6
Fines and forfeitures	183	183	200	17
Other	10	10	7	(3)
<b>Total revenues</b>	<b>1,179</b>	<b>1,153</b>	<b>1,041</b>	<b>(112)</b>
<b>Expenditures:</b>				
<b>Health</b>				
Animal control				
Personal services	1,290	1,337	1,224	113
PERS - County share	175	166	161	5
Medicare	15	16	15	1
Fringe benefits	230	219	219	-
Workers' compensation	17	17	5	12
Unemployment compensation	3	3	-	3
Services and charges	1,259	1,458	867	591
Materials and supplies	146	302	260	42
Capital outlays	122	201	191	10
Total animal control	<u>3,257</u>	<u>3,719</u>	<u>2,942</u>	<u>777</u>
Auditor - dog & kennel				
Services and charges	45	45	-	45
Materials and supplies	10	10	8	2
Total auditor - dog & kennel	<u>55</u>	<u>55</u>	<u>8</u>	<u>47</u>
<b>Total expenditures</b>	<b>3,312</b>	<b>3,774</b>	<b>2,950</b>	<b>824</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,133)</b>	<b>(2,621)</b>	<b>(1,909)</b>	<b>712</b>
<b>Other financing sources (uses):</b>				
Proceeds from sale of fixed assets	-	-	18	18
Operating transfers in	2,080	2,425	1,742	(683)
<b>Total other financing sources (uses)</b>	<b>2,080</b>	<b>2,425</b>	<b>1,760</b>	<b>(665)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(53)</b>	<b>(196)</b>	<b>(149)</b>	<b>47</b>
Fund balance at beginning of year	317	317	317	-
Prior year encumbrances appropriated	-	76	76	-
<b>Fund balance at end of year</b>	<b>\$ 264</b>	<b>\$ 197</b>	<b>\$ 244</b>	<b>\$ 47</b>

**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, 2001  
(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>		
<b>Revenues:</b>				
Fees and charges for services	\$ 320	\$ 340	\$ 311	\$ (29)
<b>Total revenues</b>	<b>320</b>	<b>340</b>	<b>311</b>	<b>(29)</b>
<b>Expenditures:</b>				
<b>Health</b>				
Commissioners - domestic shelter Grants	320	472	472	-
<b>Total expenditures</b>	<b>320</b>	<b>472</b>	<b>472</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>(132)</b>	<b>(161)</b>	<b>(29)</b>
<b>Other financing sources (uses):</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>-</b>	<b>(132)</b>	<b>(161)</b>	<b>(29)</b>
Fund balance (deficit) at beginning of year	(7)	(7)	(7)	-
Prior year encumbrances appropriated	-	151	151	-
<b>Fund balance (deficit) at end of year</b>	<b>\$ (7)</b>	<b>\$ 12</b>	<b>\$ (17)</b>	<b>\$ (29)</b>

**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, 2001  
(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>		
<b>Revenues:</b>				
Fees and charges for services	\$ 5	\$ 5	\$ -	\$ (5)
Intergovernmental	5,720	6,308	2,638	(3,670)
Other	15	-	-	-
<b>Total revenues</b>	<b>5,740</b>	<b>6,313</b>	<b>2,638</b>	<b>(3,675)</b>
<b>Expenditures:</b>				
<b>Community development</b>				
Commissioners - community and economic development				
Personal services	236	236	201	35
PERS - County share	32	32	27	5
Medicare - County share	3	3	3	-
Fringe benefits	33	33	25	8
Workers' compensation	1	1	-	1
Services and charges	264	180	70	110
Materials and supplies	8	14	10	4
Grants	3,289	2,666	904	1,762
Capital outlays	9	23	20	3
Total commissioners - community and and economic development program	<u>3,875</u>	<u>3,188</u>	<u>1,260</u>	<u>1,928</u>
Mid-Ohio Regional Planning Commission - housing and community development				
Services and charges	2,207	1,739	732	1,007
Total MORPC - housing and community development program	<u>2,207</u>	<u>1,739</u>	<u>732</u>	<u>1,007</u>
<b>Total community development</b>	<b>6,082</b>	<b>4,927</b>	<b>1,992</b>	<b>2,935</b>
<b>Intergovernmental grants</b>				
Community development program				
Intergovernmental grants	-	768	768	-
<b>Total intergovernmental grants</b>	<b>-</b>	<b>768</b>	<b>768</b>	<b>-</b>
<b>Total expenditures</b>	<b>6,082</b>	<b>5,695</b>	<b>2,760</b>	<b>2,935</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(342)</b>	<b>618</b>	<b>(122)</b>	<b>(740)</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	500	108	157	49
Operating transfers out	(50)	(267)	(262)	5
<b>Total other financing sources (uses)</b>	<b>450</b>	<b>(159)</b>	<b>(105)</b>	<b>54</b>

**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, 2001  
(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>	\$ 108	\$ 459	\$ (227)	\$ (686)
Fund balance (deficit) at beginning of year	(329)	(329)	(329)	-
Prior year encumbrances appropriated	-	743	743	-
Fund balance at end of year	<u>\$ (221)</u>	<u>\$ 873</u>	<u>\$ 187</u>	<u>\$ (686)</u>

**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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and charges for services	\$ 3,005	\$ 3,472	\$ 3,913	\$ 441
Fines and forfeitures	2	4	6	2
Intergovernmental	449	502	456	(46)
Investment income	64	60	48	(12)
Other	509	549	486	(63)
<b>Total revenues</b>	<b>4,029</b>	<b>4,587</b>	<b>4,909</b>	<b>322</b>
<b>Expenditures:</b>				
<b>General government</b>				
Personal services	525	525	441	84
PERS - County share	71	71	58	13
Medicare - County share	8	8	4	4
Fringe benefits	67	67	47	20
Workers' compensation	4	4	1	3
Services and charges	162	183	37	146
Materials and supplies	26	26	14	12
Capital outlays	117	119	75	44
<b>Total general government</b>	<b>980</b>	<b>1,003</b>	<b>677</b>	<b>326</b>
<b>Judicial</b>				
Personal services	653	653	489	164
PERS - County share	88	88	63	25
Medicare - County share	9	9	7	2
Fringe benefits	94	94	61	33
Workers' compensation	4	4	1	3
Services and charges	392	729	510	219
Materials and supplies	64	66	25	41
Capital outlays	127	190	190	-
<b>Total judicial</b>	<b>1,431</b>	<b>1,833</b>	<b>1,346</b>	<b>487</b>
<b>Public safety</b>				
Personal services	318	404	382	22
PERS - County share	46	60	56	4
Medicare - County share	4	4	3	1
Fringe benefits	43	44	27	17
Workers' compensation	3	3	-	3
Services and charges	178	249	152	97
Materials and supplies	23	102	85	17
Capital outlays	2	163	136	27
<b>Total public safety</b>	<b>617</b>	<b>1,029</b>	<b>841</b>	<b>188</b>
<b>Human services</b>				
Services and charges	300	401	269	132
<b>Total human services</b>	<b>300</b>	<b>401</b>	<b>269</b>	<b>132</b>

**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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Public works</b>				
Capital outlays	\$ 54	\$ 120	\$ 91	\$ 29
<b>Total public works</b>	54	120	91	29
<b>Community development</b>				
Capital outlays	250	250	38	212
<b>Total community development</b>	250	250	38	212
<b>Total expenditures</b>	<b>3,632</b>	<b>4,636</b>	<b>3,262</b>	<b>1,374</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>397</b>	<b>(49)</b>	<b>1,647</b>	<b>1,696</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	40	485	528	43
Operating transfers out	(778)	(863)	(842)	21
<b>Total other financing sources (uses)</b>	<b>(738)</b>	<b>(378)</b>	<b>(314)</b>	<b>64</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(341)</b>	<b>(427)</b>	<b>1,333</b>	<b>1,760</b>
Fund balance at beginning of year	9,251	9,251	9,251	-
Prior year encumbrances appropriated	-	293	293	-
<b>Fund balance at end of year</b>	<b>\$ 8,910</b>	<b>\$ 9,117</b>	<b>\$ 10,877</b>	<b>\$ 1,760</b>

## **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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 3,180	\$ 3,180	\$ 3,551	\$ 371
<b>Total revenues</b>	<b>3,180</b>	<b>3,180</b>	<b>3,551</b>	<b>371</b>
<b>Expenditures:</b>				
<b>Debt service</b>				
Commissioners - bond retirement				
Principal retirement	8,435	8,435	8,435	-
Interest charges	9,555	9,555	9,183	372
<b>Total expenditures</b>	<b>17,990</b>	<b>17,990</b>	<b>17,618</b>	<b>372</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(14,810)</b>	<b>(14,810)</b>	<b>(14,067)</b>	<b>743</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	14,810	14,810	13,940	(870)
<b>Total other financing sources (uses)</b>	<b>14,810</b>	<b>14,810</b>	<b>13,940</b>	<b>(870)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>-</b>	<b>-</b>	<b>(127)</b>	<b>(127)</b>
<b>Fund balance at beginning of year</b>	<b>789</b>	<b>789</b>	<b>789</b>	<b>-</b>
<b>Prior year encumbrances appropriated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 789</b>	<b>\$ 789</b>	<b>\$ 662</b>	<b>\$ (127)</b>

## **CAPITAL PROJECTS FUNDS**

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

Permanent Improvement – This fund accounts for the costs of various major remodeling and rehabilitation projects, and for certain major purchases of 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 System – 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.

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

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

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, 2001  
(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>
<b>Assets:</b>				
Equity with County Treasurer	\$ 1,587	\$ 10,790	\$ 1,224	\$ 2,714
<b>Total assets</b>	<b><u>\$ 1,587</u></b>	<b><u>\$ 10,790</u></b>	<b><u>\$ 1,224</u></b>	<b><u>\$ 2,714</u></b>
<b>Liabilities:</b>				
Contracts payable	\$ 2,069	\$ 782	\$ 68	\$ 1,235
Deferred revenue	-	-	-	1,472
<b>Total liabilities</b>	<b><u>2,069</u></b>	<b><u>782</u></b>	<b><u>68</u></b>	<b><u>2,707</u></b>
<b>Equity:</b>				
Fund balances:				
Reserved for encumbrances	1,803	4,869	259	502
Unreserved, undesignated	<u>(2,285)</u>	<u>5,139</u>	<u>897</u>	<u>(495)</u>
<b>Total equity</b>	<b><u>(482)</u></b>	<b><u>10,008</u></b>	<b><u>1,156</u></b>	<b><u>7</u></b>
<b>Total liabilities and equity</b>	<b><u>\$ 1,587</u></b>	<b><u>\$ 10,790</u></b>	<b><u>\$ 1,224</u></b>	<b><u>\$ 2,714</u></b>

# FRANKLIN COUNTY, OHIO

Combining Balance Sheet  
All Capital Projects Funds  
December 31, 2001  
(Amounts in 000's)

	Engagement Center	Veterans Memorial Improvements	Veterans Memorial Parking Garage	Totals
<b>Assets:</b>				
Equity with County Treasurer	\$ 189	\$ 513	\$ 1,896	\$ 18,913
<b>Total assets</b>	<b>\$ 189</b>	<b>\$ 513</b>	<b>\$ 1,896</b>	<b>\$ 18,913</b>
<b>Liabilities:</b>				
Contracts payable	\$ 13	\$ 157	\$ -	\$ 4,324
Deferred revenue	-	-	-	1,472
<b>Total liabilities</b>	<b>13</b>	<b>157</b>	<b>-</b>	<b>5,796</b>
<b>Equity:</b>				
Fund balances:				
Reserved for encumbrances	14	36	-	7,483
Unreserved, undesignated	162	320	1,896	5,634
<b>Total equity</b>	<b>176</b>	<b>356</b>	<b>1,896</b>	<b>13,117</b>
<b>Total liabilities and equity</b>	<b>\$ 189</b>	<b>\$ 513</b>	<b>\$ 1,896</b>	<b>\$ 18,913</b>

**FRANKLIN COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Capital Projects Funds  
Year Ended December 31, 2001  
(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>
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 322
Investment income	-	-	-	7
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>329</u>
<b>Expenditures:</b>				
Capital outlays	6,912	10,977	1,729	1,561
<b>Total expenditures</b>	<u>6,912</u>	<u>10,977</u>	<u>1,729</u>	<u>1,561</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(6,912)</u>	<u>(10,977)</u>	<u>(1,729)</u>	<u>(1,232)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	6,332	-	2,490	140
Operating transfers out	(444)	-	-	-
<b>Total other financing sources (uses)</b>	<u>5,888</u>	<u>-</u>	<u>2,490</u>	<u>140</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>(1,024)</u>	<u>(10,977)</u>	<u>761</u>	<u>(1,092)</u>
Fund balances at beginning of year (restated)	542	20,985	395	1,099
<b>Fund balances at end of year</b>	<u>\$ (482)</u>	<u>\$ 10,008</u>	<u>\$ 1,156</u>	<u>\$ 7</u>

**FRANKLIN COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Capital Projects Funds  
Year Ended December 31, 2001  
(Amounts in 000's)

	Engagement Center	Veterans Memorial Improvements	Veterans Memorial Parking Garage	Totals
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 322
Investment income	-	-	-	7
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>329</b>
<b>Expenditures:</b>				
Capital outlays	1,235	623	-	23,037
<b>Total expenditures</b>	<b>1,235</b>	<b>623</b>	<b>-</b>	<b>23,037</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,235)</b>	<b>(623)</b>	<b>-</b>	<b>(22,708)</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	8,962
Operating transfers out	-	-	-	(444)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,518</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(1,235)</b>	<b>(623)</b>	<b>-</b>	<b>(14,190)</b>
Fund balances at beginning of year (restated)	1,411	979	1,896	27,307
<b>Fund balances at end of year</b>	<b>\$ 176</b>	<b>\$ 356</b>	<b>\$ 1,896</b>	<b>\$ 13,117</b>

**FRANKLIN COUNTY, OHIO**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Permanent Improvement  
Non-GAAP Budgetary Basis  
Year Ended December 31, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 1,058	\$ 1,058	\$ -	\$ (1,058)
<b>Total revenues</b>	<b>1,058</b>	<b>1,058</b>	<b>-</b>	<b>(1,058)</b>
<b>Expenditures:</b>				
<b>Capital outlays</b>				
Public facilities management - permanent improvement				
Capital outlays	19,698	20,655	9,563	11,092
<b>Total expenditures</b>	<b>19,698</b>	<b>20,655</b>	<b>9,563</b>	<b>11,092</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(18,640)</b>	<b>(19,597)</b>	<b>(9,563)</b>	<b>10,034</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	18,644	18,120	6,332	(11,788)
<b>Total other financing sources (uses)</b>	<b>18,644</b>	<b>18,120</b>	<b>6,332</b>	<b>(11,788)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>4</b>	<b>(1,477)</b>	<b>(3,231)</b>	<b>(1,754)</b>
Fund balance at beginning of year	5	5	5	-
Prior year encumbrances appropriated	-	1,472	1,472	-
<b>Fund balance (deficit) at end of year</b>	<b>\$ 9</b>	<b>\$ -</b>	<b>\$ (1,754)</b>	<b>\$ (1,754)</b>

**FRANKLIN COUNTY, OHIO**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
County Space Plan Project  
Non-GAAP Budgetary Basis  
Year Ended December 31, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<b>Capital outlays</b>				
Public facilities management - space plan				
Materials and supplies	15	15	6	9
Capital outlays	19,035	20,387	17,182	3,205
<b>Total expenditures</b>	<b>19,050</b>	<b>20,402</b>	<b>17,188</b>	<b>3,214</b>
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	<b>(19,050)</b>	<b>(20,402)</b>	<b>(17,188)</b>	<b>3,214</b>
<b>Other financing sources (uses):</b>	-	-	-	-
<b>Excess (deficiency) of revenues and     other financing sources over (under)     expenditures and other financing uses</b>	<b>(19,050)</b>	<b>(20,402)</b>	<b>(17,188)</b>	<b>3,214</b>
<b>Fund balance at beginning of year</b>	13,925	13,925	13,925	-
<b>Prior year encumbrances appropriated</b>	-	8,286	8,286	-
<b>Fund balance at end of year</b>	<b>\$ (5,125)</b>	<b>\$ 1,809</b>	<b>\$ 5,023</b>	<b>\$ 3,214</b>



**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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<b>Capital outlays</b>				
Clerk of courts - court computerization subsidy				
Services and charges	292	211	141	70
Materials and supplies	55	55	2	53
Capital outlays	233	257	81	176
Total clerk of courts - court computerization subsidy	580	523	224	299
Clerk of courts - general fund subsidy				
Services and charges	1,316	1,924	1,923	1
Materials and supplies	-	7	7	-
Capital outlays	-	112	112	-
Total clerk of courts - general fund subsidy	1,316	2,043	2,042	1
<b>Total expenditures</b>	1,896	2,566	2,266	300
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	(1,896)	(2,566)	(2,266)	300
<b>Other financing sources (uses):</b>				
Operating transfers in	2,490	2,490	2,490	-
<b>Total other financing sources (uses)</b>	2,490	2,490	2,490	-
<b>Excess (deficiency) of revenues and     other financing sources over (under)     expenditures and other financing uses</b>	594	(76)	224	300
<b>Fund balance at beginning of year</b>	560	560	560	-
<b>Prior year encumbrances appropriated</b>	-	181	181	-
<b>Fund balance at end of year</b>	\$ 1,154	\$ 665	\$ 965	\$ 300

**FRANKLIN COUNTY, OHIO**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Sheriff's Capital Projects  
Non-GAAP Budgetary Basis  
Year Ended December 31, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 50	\$ 448	\$ 634	\$ 186
Investment income	-	-	8	8
<b>Total revenues</b>	<b>50</b>	<b>448</b>	<b>642</b>	<b>194</b>
<b>Expenditures:</b>				
<b>Capital outlays</b>				
Sheriff - computer aided dispatch and mobile data terminal system				
Services and charges	332	384	222	162
Materials and supplies	-	16	1	15
Capital outlays	1,918	2,390	1,894	496
<b>Total expenditures</b>	<b>2,250</b>	<b>2,790</b>	<b>2,117</b>	<b>673</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,200)</b>	<b>(2,342)</b>	<b>(1,475)</b>	<b>867</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	75	115	140	25
<b>Total other financing sources (uses)</b>	<b>75</b>	<b>115</b>	<b>140</b>	<b>25</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(2,125)</b>	<b>(2,227)</b>	<b>(1,335)</b>	<b>892</b>
Fund balance at beginning of year	2,171	2,171	2,171	-
Prior year encumbrances appropriated	-	141	141	-
<b>Fund balance at end of year</b>	<b>\$ 46</b>	<b>\$ 85</b>	<b>\$ 977</b>	<b>\$ 892</b>

**FRANKLIN COUNTY, OHIO**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Engagement Center  
Non-GAAP Budgetary Basis  
Year Ended December 31, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
<b>Capital outlays</b>				
Public facilities management - engagement center				
Capital outlays	1,338	1,517	1,355	162
<b>Total expenditures</b>	<b>1,338</b>	<b>1,517</b>	<b>1,355</b>	<b>162</b>
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	<b>(1,338)</b>	<b>(1,517)</b>	<b>(1,355)</b>	<b>162</b>
<b>Other financing sources (uses):</b>	-	-	-	-
<b>Excess (deficiency) of revenues and     other financing sources over (under)     expenditures and other financing uses</b>	<b>(1,338)</b>	<b>(1,517)</b>	<b>(1,355)</b>	<b>162</b>
<b>Fund balance at beginning of year</b>	1,127	1,127	1,127	-
<b>Prior year encumbrances appropriated</b>	-	390	390	-
<b>Fund balance at end of year</b>	<b>\$ (211)</b>	<b>\$ -</b>	<b>\$ 162</b>	<b>\$ 162</b>

**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, 2001  
(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>		
<b>Revenues:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
<b>Capital outlays</b>				
Commissioners - Vets Memorial permanent improvement Capital outlays	<u>1,113</u>	<u>1,113</u>	<u>787</u>	<u>326</u>
<b>Total expenditures</b>	<u>1,113</u>	<u>1,113</u>	<u>787</u>	<u>326</u>
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	<u>(1,113)</u>	<u>(1,113)</u>	<u>(787)</u>	<u>326</u>
<b>Other financing sources (uses):</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues and     other financing sources over (under)     expenditures and other financing uses</b>	<u>(1,113)</u>	<u>(1,113)</u>	<u>(787)</u>	<u>326</u>
<b>Fund balance at beginning of year</b>	<u>1,113</u>	<u>1,113</u>	<u>1,113</u>	<u>-</u>
<b>Prior year encumbrances appropriated</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 326</u></u>	<u><u>\$ 326</u></u>

**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, 2001  
(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>		
<b>Revenues:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses):</b>	<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>-</u>	<u>-</u>
<b>Fund balance at beginning of year</b>	1,896	1,896	1,896	-
<b>Prior year encumbrances appropriated</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u><u>\$ 1,896</u></u>	<u><u>\$ 1,896</u></u>	<u><u>\$ 1,896</u></u>	<u><u>\$ -</u></u>

## **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, 2001  
(Amounts in 000's)

	Water and Sewer Operations	Parking Facilities	Totals
<b>Assets:</b>			
Equity with County Treasurer	\$ 2,915	\$ 1,384	\$ 4,299
Cash with fiscal and escrow agents	-	3	3
Accounts receivable	2,156	-	2,156
Due from other governments	12	-	12
Inventories	36	4	40
Property, plant and equipment	7,786	10,781	18,567
	<b>Total assets</b>	<b>Total</b>	<b>Total</b>
	<b>\$ 12,905</b>	<b>\$ 12,172</b>	<b>\$ 25,077</b>
<b>Liabilities:</b>			
Accounts payable	\$ 655	\$ 277	\$ 932
Accrued wages	24	9	33
Accrued interest	-	45	45
Due to other funds	7	3	10
Accrued vacation and sick leave	84	8	92
General obligation bonds - current	-	680	680
Notes payable - current	73	-	73
General obligation bonds	-	8,020	8,020
Notes payable	2,962	-	2,962
	<b>Total liabilities</b>	<b>Total</b>	<b>Total</b>
	<b>3,805</b>	<b>9,042</b>	<b>12,847</b>
<b>Equity:</b>			
Contributed capital	8,445	1,042	9,487
Retained earnings	655	2,088	2,743
	<b>Total equity</b>	<b>Total</b>	<b>Total</b>
	<b>9,100</b>	<b>3,130</b>	<b>12,230</b>
	<b>Total liabilities and equity</b>	<b>Total</b>	<b>Total</b>
	<b>\$ 12,905</b>	<b>\$ 12,172</b>	<b>\$ 25,077</b>

**FRANKLIN COUNTY, OHIO**  
Combining Statement of Revenues, Expenses and  
Changes in Retained Earnings  
All Enterprise Funds  
Year Ended December 31, 2001  
(Amounts in 000's)

	<b>Water and Sewer Operations</b>	<b>Parking Facilities</b>	<b>Totals</b>
<b>Operating revenues:</b>			
Fees and charges for services	\$ 5,328	\$ 1,825	\$ 7,153
Other	18	60	78
<b>Total operating revenues</b>	<b>5,346</b>	<b>1,885</b>	<b>7,231</b>
<b>Operating expenses:</b>			
Personal services	674	238	912
Contractual services	434	447	881
Materials and supplies	107	41	148
Purchased utilities	2,804	-	2,804
Depreciation	210	309	519
<b>Total operating expenses</b>	<b>4,229</b>	<b>1,035</b>	<b>5,264</b>
<b>Operating income</b>	<b>1,117</b>	<b>850</b>	<b>1,967</b>
<b>Nonoperating revenues (expenses):</b>			
Intergovernmental	774	-	774
Interest charges	(192)	(572)	(764)
<b>Total nonoperating revenues (expenses)</b>	<b>582</b>	<b>(572)</b>	<b>10</b>
<b>Income before operating transfers</b>	<b>1,699</b>	<b>278</b>	<b>1,977</b>
Transfers from other funds	74	-	74
<b>Net income</b>	<b>1,773</b>	<b>278</b>	<b>2,051</b>
<b>Retained earnings (accumulated deficits) at beginning of year (restated)</b>	<b>(1,118)</b>	<b>1,810</b>	<b>692</b>
<b>Retained earnings at end of year</b>	<b>\$ 655</b>	<b>\$ 2,088</b>	<b>\$ 2,743</b>



# FRANKLIN COUNTY, OHIO

Combining Statement of Cash Flows  
All Enterprise Funds  
Year Ended December 31, 2001  
(Amounts in 000's)

	<u>Water and Sewer Operations</u>	<u>Parking Facilities</u>	<u>Totals</u>
<b>Cash flows from operating activities:</b>			
Cash collections from customers	\$ 4,639	\$ 1,903	\$ 6,542
Cash payments to suppliers	(4,002)	(471)	(4,473)
Cash payments for salaries	(672)	(232)	(904)
<b>Net cash provided by operating activities</b>	<b>(35)</b>	<b>1,200</b>	<b>1,165</b>
<b>Cash flows from capital and related financing activities:</b>			
Proceeds of capital grants	763	-	763
Construction and acquisition of property and equipment	(1,235)	(33)	(1,268)
Proceeds of notes for capital purposes	3	-	3
Transfers from other funds for capital purposes	246	-	246
Principal payments on bonds and notes	(134)	(340)	(474)
Interest payments on bonds and notes	(191)	(574)	(765)
<b>Net cash used in capital and related financing activities</b>	<b>(548)</b>	<b>(947)</b>	<b>(1,495)</b>
<b>Increase (decrease) in cash for the year</b>	<b>(583)</b>	<b>253</b>	<b>(330)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>3,498</b>	<b>1,134</b>	<b>4,632</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ 2,915</b>	<b>\$ 1,387</b>	<b>\$ 4,302</b>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>			
Operating income	\$ 1,117	\$ 850	\$ 1,967
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	210	309	519
Changes in operating assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	(683)	17	(666)
Inventories	(2)	20	18
Increase (decrease) in:			
Accounts payable and other accrued liabilities	(674)	17	(657)
Accrued wages	3	3	6
Due to other funds	-	(16)	(16)
Accrued vacation and sick leave	(5)	-	(5)
Decrease in customer deposits	(1)	-	(1)
<b>Net cash provided by operating activities</b>	<b>\$ (35)</b>	<b>\$ 1,200</b>	<b>\$ 1,165</b>

## NONCASH CAPITAL TRANSACTIONS

Property, plant and equipment in accounts payable	\$ 11	\$ -	\$ 11
Due from other governments for capital purposes	\$ 11	\$ -	\$ 11

# 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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Operating revenues:</b>				
Fees and charges for services	\$ 4,515	\$ 4,684	\$ 4,622	\$ (62)
Other	-	3	17	14
<b>Total operating revenues</b>	<b>4,515</b>	<b>4,687</b>	<b>4,639</b>	<b>(48)</b>
<b>Operating expenses:</b>				
Personal services	527	527	507	20
PERS - County share	71	71	68	3
Medicare - County share	5	5	5	-
Fringe benefits	94	94	92	2
Workers' compensation	5	5	-	5
Services and charges	2,420	4,430	3,898	532
Materials and supplies	996	166	88	78
Capital outlays	2,322	2,232	1,336	896
<b>Total operating expenses</b>	<b>6,440</b>	<b>7,530</b>	<b>5,994</b>	<b>1,536</b>
<b>Operating income (loss)</b>	<b>(1,925)</b>	<b>(2,843)</b>	<b>(1,355)</b>	<b>1,488</b>
<b>Nonoperating revenues (expenses):</b>				
Intergovernmental	1,197	1,197	763	(434)
Proceeds of notes	406	406	3	(403)
Debt service:				
Principal retirement	(158)	(158)	(134)	24
Interest charges	(192)	(192)	(191)	1
<b>Total nonoperating revenues (expenses)</b>	<b>1,253</b>	<b>1,253</b>	<b>441</b>	<b>(812)</b>
<b>Income (loss) before operating transfers</b>	<b>(672)</b>	<b>(1,590)</b>	<b>(914)</b>	<b>676</b>
Operating transfers in	965	319	246	(73)
Operating transfers out	(718)	(72)	-	72
<b>Total operating transfers</b>	<b>247</b>	<b>247</b>	<b>246</b>	<b>(1)</b>
<b>Net income (loss)</b>	<b>(425)</b>	<b>(1,343)</b>	<b>(668)</b>	<b>675</b>
Retained earnings at beginning of year	1,569	1,569	1,569	-
Prior year encumbrances appropriated	-	1,929	1,929	-
<b>Retained earnings at end of year</b>	<b>\$ 1,144</b>	<b>\$ 2,155</b>	<b>\$ 2,830</b>	<b>\$ 675</b>

**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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Operating revenues:</b>				
Fees and charges for services	\$ 1,884	\$ 1,862	\$ 1,843	\$ (19)
Other	60	60	60	-
<b>Total operating revenues</b>	<b>1,944</b>	<b>1,922</b>	<b>1,903</b>	<b>(19)</b>
<b>Operating expenses:</b>				
Personal services	186	186	174	12
PERS - County share	25	25	23	2
Medicare - County share	3	3	3	-
Fringe benefits	40	40	31	9
Workers' compensation	4	4	1	3
Services and charges	1,107	1,370	846	524
Materials and supplies	32	34	27	7
Capital outlays	37	37	35	2
<b>Total operating expenses</b>	<b>1,434</b>	<b>1,699</b>	<b>1,140</b>	<b>559</b>
<b>Operating income</b>	<b>510</b>	<b>223</b>	<b>763</b>	<b>540</b>
<b>Nonoperating revenues (expenses):</b>	-	-	-	-
<b>Income (loss) before operating transfers</b>	<b>510</b>	<b>223</b>	<b>763</b>	<b>540</b>
Operating transfers out	-	(914)	(914)	-
<b>Net income (loss)</b>	<b>510</b>	<b>(691)</b>	<b>(151)</b>	<b>540</b>
<b>Retained earnings at beginning of year</b>	833	833	833	-
<b>Prior year encumbrances appropriated</b>	-	303	303	-
<b>Retained earnings at end of year</b>	<b>\$ 1,343</b>	<b>\$ 445</b>	<b>\$ 985</b>	<b>\$ 540</b>

## **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, 2001  
(Amounts in 000's)

	Antenna System	Telecommunications	Totals
<b>Assets:</b>			
Equity with County Treasurer	\$ 437	\$ 89	\$ 526
Accounts receivable	92	1	93
Due from other funds	14	24	38
Property, plant and equipment	1,864	179	2,043
<b>Total assets</b>	<b>\$ 2,407</b>	<b>\$ 293</b>	<b>\$ 2,700</b>
<b>Liabilities:</b>			
Accounts payable	\$ 133	\$ 2	\$ 135
Accrued wages	2	-	2
Due to other funds	10	-	10
Advances from other funds	-	238	238
<b>Total liabilities</b>	<b>145</b>	<b>240</b>	<b>385</b>
<b>Equity:</b>			
Contributed capital	1,614	-	1,614
Retained earnings	648	53	701
<b>Total equity</b>	<b>2,262</b>	<b>53</b>	<b>2,315</b>
<b>Total liabilities and equity</b>	<b>\$ 2,407</b>	<b>\$ 293</b>	<b>\$ 2,700</b>

**FRANKLIN COUNTY, OHIO**  
Combining Statement of Revenues, Expenses and  
Changes in Retained Earnings  
All Internal Service Funds  
Year Ended December 31, 2001  
(Amounts in 000's)

	<u>Antenna System</u>	<u>Telecommunications</u>	<u>Totals</u>
<b>Operating revenues:</b>			
Fees and charges for services	\$ 258	\$ 155	\$ 413
<b>Total operating revenues</b>	<b>258</b>	<b>155</b>	<b>413</b>
<b>Operating expenses:</b>			
Personal services	30	-	30
Contractual services	230	22	252
Materials and supplies	1	-	1
Depreciation	177	45	222
<b>Total operating expenses</b>	<b>438</b>	<b>67</b>	<b>505</b>
<b>Operating income (loss)</b>	<b>(180)</b>	<b>88</b>	<b>(92)</b>
Transfers from other funds	444	-	444
<b>Net income</b>	<b>264</b>	<b>88</b>	<b>352</b>
<b>Retained earnings (accumulated deficits) at beginning of year (restated)</b>	<b>384</b>	<b>(35)</b>	<b>349</b>
<b>Retained earnings at end of year</b>	<b>\$ 648</b>	<b>\$ 53</b>	<b>\$ 701</b>

# FRANKLIN COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended December 31, 2001

(Amounts in 000's)

	<b>Antenna System</b>	<b>Telecommunications</b>	<b>Totals</b>
<b>Cash flows from operating activities:</b>			
Cash collections from customers	\$ 179	\$ 149	\$ 328
Cash payments to suppliers	(102)	(41)	(143)
Cash payments for salaries	(29)	-	(29)
	<b>48</b>	<b>108</b>	<b>156</b>
<b>Net cash provided by (used in) operating activities</b>			
<b>Cash flows from capital and related financing activities:</b>			
Construction and acquisition of property and equipment	(444)	-	(444)
Transfer from other fund for capital purposes	444	-	444
Repayment of advance from other fund for capital purposes	-	(48)	(48)
	-	(48)	(48)
<b>Net cash provided by (used in) capital and related financing activities</b>			
<b>Increase in cash for the year</b>	<b>48</b>	<b>60</b>	<b>108</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>389</b>	<b>29</b>	<b>418</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ 437</b>	<b>\$ 89</b>	<b>\$ 526</b>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (180)	\$ 88	\$ (92)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	177	45	222
Changes in operating assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	(77)	(1)	(78)
Due from other funds	(2)	(6)	(8)
Increase (decrease) in:			
Accounts payable	118	(18)	100
Accrued wages	2	-	2
Due to other funds	10	-	10
	<b>48</b>	<b>108</b>	<b>156</b>
<b>Net cash provided by operating activities</b>			
	<b>\$ 48</b>	<b>\$ 108</b>	<b>\$ 156</b>

**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, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Operating revenues:</b>				
Fees and charges for services	\$ 340	\$ 175	\$ 179	\$ 4
<b>Total operating revenues</b>	<b>340</b>	<b>175</b>	<b>179</b>	<b>4</b>
<b>Operating expenses:</b>				
Personal services	49	49	23	26
PERS - County share	7	7	3	4
Medicare - County share	1	1	-	1
Fringe benefits	7	7	2	5
Services and charges	110	121	115	6
Materials and supplies	3	4	1	3
Capital outlays	63	66	3	63
<b>Total operating expenses</b>	<b>240</b>	<b>255</b>	<b>147</b>	<b>108</b>
<b>Net income (loss)</b>	<b>100</b>	<b>(80)</b>	<b>32</b>	<b>112</b>
<b>Retained earnings at beginning of year</b>	367	367	367	-
<b>Prior year encumbrances appropriated</b>	-	21	21	-
<b>Retained earnings at end of year</b>	<b>\$ 467</b>	<b>\$ 308</b>	<b>\$ 420</b>	<b>\$ 112</b>



**FRANKLIN COUNTY, OHIO**  
Schedule of Revenues, Expenses and  
Changes in Retained Earnings - Budget and Actual  
Telecommunications  
Non-GAAP Budgetary Basis  
Year Ended December 31, 2001  
(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Operating revenues:</b>				
Fees and charges for services	\$ 135	\$ 135	\$ 149	\$ 14
<b>Total operating revenues</b>	<b>135</b>	<b>135</b>	<b>149</b>	<b>14</b>
<b>Operating expenses:</b>				
Services and charges	62	82	41	41
Capital outlays	225	-	-	-
<b>Total operating expenses</b>	<b>287</b>	<b>82</b>	<b>41</b>	<b>41</b>
<b>Operating income</b>	<b>(152)</b>	<b>53</b>	<b>108</b>	<b>55</b>
<b>Nonoperating revenues (expenses):</b>	-	-	-	-
<b>Income (loss) before operating transfers</b>	<b>(152)</b>	<b>53</b>	<b>108</b>	<b>55</b>
Operating transfers out	(48)	(48)	(48)	-
<b>Net income (loss)</b>	<b>(200)</b>	<b>5</b>	<b>60</b>	<b>55</b>
Retained earnings at beginning of year	-	-	-	-
Prior year encumbrances appropriated	-	29	29	-
<b>Retained earnings at end of year</b>	<b>\$ (200)</b>	<b>\$ 34</b>	<b>\$ 89</b>	<b>\$ 55</b>

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

# FRANKLIN COUNTY, OHIO

Combining Statement of Changes in  
Assets and Liabilities  
Agency Funds  
Year Ended December 31, 2001  
(Amounts in 000's)

	Beginning Balance 01/01/01	Additions	Deductions	Ending Balance 12/31/01
<b>REAL ESTATE TAX</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 56,159	\$ 1,107,839	\$ 1,104,926	\$ 59,072
Cash with fiscal agents	1,934	2,344	1,934	2,344
Real and other taxes receivable	829,410	859,527	829,410	859,527
Due from other funds	-	11	-	11
<b>Liabilities:</b>				
Unapportioned moneys	\$ 887,503	\$ 1,969,721	\$ 1,936,270	\$ 920,954
<b>PERSONAL PROPERTY TAX</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 13,735	\$ 248,094	\$ 250,336	\$ 11,493
Real and other taxes receivable	181,562	198,896	181,562	198,896
<b>Liabilities:</b>				
Due to other funds	\$ 1,923	\$ 1,912	\$ 1,923	\$ 1,912
Unapportioned moneys	193,374	445,078	429,975	208,477
<b>LOCAL GOVERNMENT DISTRIBUTION</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ -	\$ 141,430	\$ 141,430	\$ -
<b>Liabilities:</b>				
Unapportioned moneys	\$ -	\$ 141,430	\$ 141,430	\$ -
<b>PAYROLL AND BENEFIT REVOLVING</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 7,482	\$ 270,253	\$ 265,503	\$ 12,232
<b>Liabilities:</b>				
Amounts held and due to others	\$ 7,482	\$ 270,253	\$ 265,503	\$ 12,232
<b>TREASURER'S ELECTRONIC TRANSFERS</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 4	\$ 569,186	\$ 565,837	\$ 3,353
Due from other funds	-	160	-	160
<b>Liabilities:</b>				
Due to other funds	\$ 4	\$ 569,339	\$ 565,837	\$ 3,506
Amounts held and due to others	-	7	-	7
<b>GENERAL COUNTY AGENCY</b>				
<b>Assets:</b>				
Cash with fiscal and escrow agents	\$ 5,683	\$ 46,545	\$ 46,934	\$ 5,294
Due from other funds	29	86	29	86
<b>Liabilities:</b>				
Amounts held and due to others	\$ 5,712	\$ 46,631	\$ 46,963	\$ 5,380

# FRANKLIN COUNTY, OHIO

Combining Statement of Changes in  
Assets and Liabilities  
Agency Funds  
Year Ended December 31, 2001  
(Amounts in 000's)

	Beginning Balance 01/01/01	Additions	Deductions	Ending Balance 12/31/01
<b>FRANKLIN COUNTY COURT SYSTEM</b>				
<b>Assets:</b>				
Cash with fiscal and escrow agents	\$ 9,014	\$ 145,152	\$ 143,697	\$ 10,469
Due from other funds	33	4	33	4
<b>Liabilities:</b>				
Amounts held and due to others	\$ 9,047	\$ 145,156	\$ 143,730	\$ 10,473
<b>OTHER COUNTY AGENCY</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 1,648	\$ 18,092	\$ 17,711	\$ 2,029
Amounts held and due to others	\$ 1,648	\$ 18,092	\$ 17,711	\$ 2,029
<b>ESTATE TAX</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 10,493	\$ 32,283	\$ 34,669	\$ 8,107
<b>Liabilities:</b>				
Unapportioned moneys	\$ 10,493	\$ 32,283	\$ 34,669	\$ 8,107
<b>MOTOR VEHICLE LICENSE TAX</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ -	\$ 36,953	\$ 36,953	\$ -
<b>Liabilities:</b>				
Amounts held and due to others	\$ -	\$ 36,953	\$ 36,953	\$ -
<b>PERMISSIVE AUTO REGISTRATION</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 8,463	\$ 4,921	\$ 4,936	\$ 8,448
<b>Liabilities:</b>				
Unapportioned moneys	\$ 8,463	\$ 4,921	\$ 4,936	\$ 8,448
<b>MUNICIPAL FINES</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 70	\$ 2,526	\$ 2,585	\$ 11
<b>Liabilities:</b>				
Amounts held and due to others	\$ 70	\$ 2,526	\$ 2,585	\$ 11
<b>ESCROW ACCOUNTS</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 96	\$ 2,357	\$ 2,274	\$ 179
<b>Liabilities:</b>				
Amounts held and due to others	\$ 96	\$ 2,357	\$ 2,274	\$ 179

# FRANKLIN COUNTY, OHIO

Combining Statement of Changes in  
Assets and Liabilities

Agency Funds

Year Ended December 31, 2001

(Amounts in 000's)

	Beginning Balance 01/01/01	Additions	Deductions	Ending Balance 12/31/01
<b>ESCROW - MUNICIPAL COURT BUILDING</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ -	\$ 2,528	\$ 2,528	\$ -
<b>Liabilities:</b>				
Amounts held and due to others	\$ -	\$ 2,528	\$ 2,528	\$ -
<b>TRAILER TAX</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 149	\$ 1,600	\$ 1,611	\$ 138
Due from other funds	-	1	-	1
<b>Liabilities:</b>				
Unapportioned moneys	\$ 149	\$ 1,601	\$ 1,611	\$ 139
<b>MOTOR VEHICLE GAS TAX</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 24	\$ 900	\$ 899	\$ 25
<b>Liabilities:</b>				
Unapportioned moneys	\$ 24	\$ 900	\$ 899	\$ 25
<b>ESCHEAT ESTATES</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 21	\$ -	\$ -	\$ 21
<b>Liabilities:</b>				
Amounts held and due to others	\$ 21	\$ -	\$ -	\$ 21
<b>COLLECTIONS FOR POLITICAL SUBDIVISIONS</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ -	\$ 9,232	\$ 9,232	\$ -
Due from other funds	-	6	-	6
<b>Liabilities:</b>				
Amounts held and due to others	\$ -	\$ 9,238	\$ 9,232	\$ 6
<b>AUDITOR LAND SALES ESCROW</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 1	\$ 32	\$ 32	\$ 1
<b>Liabilities:</b>				
Amounts held and due to others	\$ 1	\$ 32	\$ 32	\$ 1
<b>CIGARETTE TAX</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 7	\$ 68	\$ 67	\$ 8
<b>Liabilities:</b>				
Unapportioned moneys	\$ 7	\$ 68	\$ 67	\$ 8

# FRANKLIN COUNTY, OHIO

Combining Statement of Changes in  
Assets and Liabilities  
Agency Funds  
Year Ended December 31, 2001  
(Amounts in 000's)

	Beginning Balance 01/01/01	Additions	Deductions	Ending Balance 12/31/01
<b>OHIO ELECTION COMMISSION FEES</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ -	\$ 7	\$ -	\$ 7
<b>Liabilities:</b>				
Amounts held and due to others	\$ -	\$ 7	\$ -	\$ 7
<b>PARKING GARAGE ESCROW</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 22	\$ 3	\$ 2	\$ 23
Amounts held and due to others	\$ 22	\$ 3	\$ 2	\$ 23
<b>FORFEITED LAND SURPLUS</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 23	\$ -	\$ -	\$ 23
<b>Liabilities:</b>				
Amounts held and due to others	\$ 23	\$ -	\$ -	\$ 23
<b>INHERITANCE TAX</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 4	\$ -	\$ -	\$ 4
<b>Liabilities:</b>				
Unapportioned moneys	\$ 4	\$ -	\$ -	\$ 4
<b>TOTAL ALL AGENCY FUNDS</b>				
<b>Assets:</b>				
Equity with County Treasurer	\$ 98,401	\$ 2,448,304	\$ 2,441,531	\$ 105,174
Cash with fiscal and escrow agents	16,631	194,041	192,565	18,107
Real and other taxes receivable	1,010,972	1,058,423	1,010,972	1,058,423
Due from other funds	62	268	62	268
<b>Total assets</b>	<b>\$ 1,126,066</b>	<b>\$ 3,701,036</b>	<b>\$ 3,645,130</b>	<b>\$ 1,181,972</b>
<b>Liabilities:</b>				
Due to other funds	\$ 1,927	\$ 571,251	\$ 567,760	\$ 5,418
Unapportioned moneys	1,100,017	2,632,955	2,586,810	1,146,162
Amounts held and due to others	24,122	496,830	490,560	30,392
<b>Total liabilities</b>	<b>\$ 1,126,066</b>	<b>\$ 3,701,036</b>	<b>\$ 3,645,130</b>	<b>\$ 1,181,972</b>

## **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 Proprietary Fund Type Component Units  
December 31, 2001  
(Amounts in 000's)

	RPA	ARC	Memorial Hall	Stadium and Team	Totals
<b>Assets:</b>					
Equity with County Treasurer	\$ 4	\$ -	\$ -	\$ -	\$ 4
Cash with fiscal and escrow agents	10,965	5,167	364	2,512	19,008
Accounts receivable	393	518	41	26	978
Interest receivable	-	17	-	-	17
Due from other governments	185	-	-	-	185
Due from primary government	-	255	-	-	255
Inventories	222	222	-	113	557
Prepaid items	81	54	26	92	253
Property, plant and equipment (net of accumulated depreciation)	66,767	195	297	3,602	70,861
Restricted cash	28	-	-	183	211
<b>Total assets</b>	<b>\$ 78,645</b>	<b>\$ 6,428</b>	<b>\$ 728</b>	<b>\$ 6,528</b>	<b>\$ 92,329</b>
<b>Liabilities:</b>					
Accounts payable	\$ 955	\$ 158	\$ 102	\$ 126	\$ 1,341
Accrued wages	129	240	33	30	432
Accrued interest	29	-	-	-	29
Due to primary government	-	123	-	-	123
Accrued vacation and sick leave	225	132	319	-	676
Deferred revenue	176	-	105	302	583
General obligation bonds - current	820	-	-	-	820
Notes payable - current	168	-	-	-	168
Amounts held and due to others	28	-	-	183	211
Advances from primary government	38,115	-	-	-	38,115
General obligation bonds	3,280	-	-	-	3,280
Notes payable	5,077	-	-	-	5,077
<b>Total liabilities</b>	<b>49,002</b>	<b>653</b>	<b>559</b>	<b>641</b>	<b>50,855</b>
<b>Equity:</b>					
Contributed capital	90,205	-	-	-	90,205
Retained earnings (accumulated deficits)	(60,562)	5,775	169	5,887	(48,731)
<b>Total equity</b>	<b>29,643</b>	<b>5,775</b>	<b>169</b>	<b>5,887</b>	<b>41,474</b>
<b>Total liabilities and equity</b>	<b>\$ 78,645</b>	<b>\$ 6,428</b>	<b>\$ 728</b>	<b>\$ 6,528</b>	<b>\$ 92,329</b>



**FRANKLIN COUNTY, OHIO**  
Combining Statement of Revenues, Expenses and  
Changes in Retained Earnings  
All Proprietary Fund Type Component Units  
Year Ended December 31, 2001  
(Amounts in 000's)

	RPA	ARC	Memorial Hall	Stadium and Team	Totals
<b>Operating revenues:</b>					
Fees and charges for services	\$ 2,983	\$ 6,097	\$ 1,602	\$ 3,574	\$ 14,256
Other	647	72	24	154	897
<b>Total operating revenues</b>	<b>3,630</b>	<b>6,169</b>	<b>1,626</b>	<b>3,728</b>	<b>15,153</b>
<b>Operating expenses:</b>					
Personal services	3,982	4,981	1,177	1,416	11,556
Contractual services	2,457	1,237	501	2,011	6,206
Materials and supplies	595	269	153	302	1,319
Depreciation	3,676	56	38	465	4,235
<b>Total operating expenses</b>	<b>10,710</b>	<b>6,543</b>	<b>1,869</b>	<b>4,194</b>	<b>23,316</b>
<b>Operating income (loss)</b>	<b>(7,080)</b>	<b>(374)</b>	<b>(243)</b>	<b>(466)</b>	<b>(8,163)</b>
<b>Nonoperating revenues (expenses):</b>					
Intergovernmental	3,240	-	-	-	3,240
Loss on disposal of fixed assets	(318)	-	-	-	(318)
Investment income (loss)	457	185	20	(146)	516
Interest charges	(681)	-	-	-	(681)
<b>Total nonoperating revenues (expenses)</b>	<b>2,698</b>	<b>185</b>	<b>20</b>	<b>(146)</b>	<b>2,757</b>
<b>Income (loss) before operating transfers</b>	<b>(4,382)</b>	<b>(189)</b>	<b>(223)</b>	<b>(612)</b>	<b>(5,406)</b>
Transfers from primary government	3,400	832	-	-	4,232
<b>Net income (loss)</b>	<b>(982)</b>	<b>643</b>	<b>(223)</b>	<b>(612)</b>	<b>(1,174)</b>
<b>Retained earnings (accumulated deficits) at beginning of year</b>	<b>(59,580)</b>	<b>5,132</b>	<b>392</b>	<b>6,499</b>	<b>(47,557)</b>
<b>Retained earnings (accumulated deficits) at end of year</b>	<b>\$ (60,562)</b>	<b>\$ 5,775</b>	<b>\$ 169</b>	<b>\$ 5,887</b>	<b>\$ (48,731)</b>

# FRANKLIN COUNTY, OHIO

Combining Statement of Cash Flows  
 All Proprietary Fund Type Component Units  
 Year Ended December 31, 2001  
 (Amounts in 000's)

	RPA	ARC	Memorial Hall	Stadium and Team	Totals
<b>Cash flows from operating activities:</b>					
Cash collections from customers	\$ 6,815	\$ 8,835	\$ 1,650	\$ 3,755	\$ 21,055
Cash payments to suppliers	(5,032)	(1,553)	(919)	(2,578)	(10,082)
Cash payments for salaries	(3,890)	(4,981)	(879)	(1,268)	(11,018)
<b>Net cash provided by (used in) operating activities</b>	<b>(2,107)</b>	<b>2,301</b>	<b>(148)</b>	<b>(91)</b>	<b>(45)</b>
<b>Cash flows from noncapital financing activities:</b>					
Transfers from primary government	3,400	832	-	-	4,232
<b>Net cash provided by noncapital financing activities</b>	<b>3,400</b>	<b>832</b>	<b>-</b>	<b>-</b>	<b>4,232</b>
<b>Cash flows from capital and related financing activities:</b>					
Proceeds of capital grants	3,132	-	-	-	3,132
Proceeds from (cost of) sale of fixed assets	(318)	-	-	-	(318)
Construction and acquisition of property and equipment	(7,576)	(109)	(56)	(213)	(7,954)
Advances from primary government for capital purposes	4,109	-	-	-	4,109
Principal payments on bonds, notes and leases	(985)	-	-	-	(985)
Interest payments on bonds, notes and leases	(681)	-	-	-	(681)
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>(2,319)</b>	<b>(109)</b>	<b>(56)</b>	<b>(213)</b>	<b>(2,697)</b>
<b>Cash flows from investing activities:</b>					
Purchases of investments	-	(230)	-	(1,936)	(2,166)
Proceeds from sale of investments	-	-	-	2,009	2,009
Interest received from investments	457	186	20	48	711
<b>Net cash provided by investing activities</b>	<b>457</b>	<b>(44)</b>	<b>20</b>	<b>121</b>	<b>554</b>
<b>Increase (decrease) in cash for the year</b>	<b>(569)</b>	<b>2,980</b>	<b>(184)</b>	<b>(183)</b>	<b>2,044</b>
Cash and cash equivalents at beginning of year	11,566	512	548	453	13,079
<b>Cash and cash equivalents at end of year</b>	<b>\$ 10,997</b>	<b>\$ 3,492</b>	<b>\$ 364</b>	<b>\$ 270</b>	<b>\$ 15,123</b>

# FRANKLIN COUNTY, OHIO

Combining Statement of Cash Flows  
All Proprietary Fund Type Component Units  
Year Ended December 31, 2001  
(Amounts in 000's)

	<u>RPA</u>	<u>ARC</u>	<u>Memorial Hall</u>	<u>Stadium and Team</u>	<u>Totals</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>					
Operating income (loss)	\$ (7,080)	\$ (374)	\$ (243)	\$ (466)	\$ (8,163)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	3,676	56	38	465	4,235
Changes in operating assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	3,053	414	5	-	3,472
Due from primary government	-	2,253	-	-	2,253
Inventories	(86)	(93)	-	(35)	(214)
Prepaid items	(11)	1	(3)	(61)	(74)
Increase (decrease) in:					
Accounts payable and other accrued liabilities	(1,811)	(106)	24	28	(1,865)
Accrued wages	(22)	23	4	(10)	(5)
Due to primary government	-	123	-	-	123
Accrued vacation and sick leave	45	4	9	-	58
Deferred revenue	131	-	18	(20)	129
Amounts held and due to others	(2)	-	-	8	6
<b>Net cash provided by operating activities</b>	<b>\$ (2,107)</b>	<b>\$ 2,301</b>	<b>\$ (148)</b>	<b>\$ (91)</b>	<b>\$ (45)</b>

### NONCASH CAPITAL TRANSACTIONS

Property, plant and equipment in accounts payable	\$ 383	\$ -	\$ -	\$ -	\$ 383
Capital grant receivable	\$ 108	\$ -	\$ -	\$ -	\$ 108

### RECONCILIATION TO BALANCE SHEET

Cash and cash equivalents	\$ 10,997	\$ 3,492	\$ 364	\$ 270	\$ 15,123
Long-term certificates of deposit and investments	-	1,675	-	2,425	4,100
Equity with County Treasurer, Cash with fiscal and escrow agents and Restricted cash, as reported	\$ 10,997	\$ 5,167	\$ 364	\$ 2,695	\$ 19,223

### **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, 2001

(Amounts in 000's)

---

### General Fixed Assets

Land	\$	14,166
Buildings and improvements		246,685
Infrastructure <sup>1</sup>		187,904
Machinery and equipment		53,776
Construction in progress		30,451
		<hr/>
Total	\$	<u>532,982</u>

### Investment in General Fixed Assets by Source

General fund	\$	279,697
Special revenue funds		245,574
General obligation bonds		6,890
Donations		143
Other revenues		678
		<hr/>
Total	\$	<u>532,982</u>

<sup>1</sup> This schedule does not reflect accumulated depreciation of infrastructure in the amount of \$31,815.

# FRANKLIN COUNTY, OHIO

## Schedule of General Fixed Assets

By Function and Type

December 31, 2001

(Amounts in 000's)

---

Function	Land	Buildings and Improvements	Infrastructure <sup>1</sup>	Machinery and Equipment	Construction in Progress	Totals
General government	\$ 9,915	\$ 94,946	\$ -	\$ 13,264	\$ 22,673	\$ 140,798
Judicial	86	32,643	-	3,199	2,922	38,850
Public safety	-	49,031	-	4,450	2,456	55,937
Human services	218	9,941	-	5,105	2,400	17,664
Health	1,880	45,622	-	18,225	-	65,727
Public works <sup>1</sup>	633	3,890	187,904	9,476	-	201,903
Conservation and recreation	1,434	10,612	-	-	-	12,046
Community development	-	-	-	57	-	57
 Total	 \$ 14,166	 \$ 246,685	 \$ 187,904	 \$ 53,776	 \$ 30,451	 \$ 532,982

<sup>1</sup> This schedule does not reflect accumulated depreciation of infrastructure in the amount of \$31,815.

# FRANKLIN COUNTY, OHIO

## Schedule of Changes in General Fixed Assets

By Function

Year Ended December 31, 2001

(Amounts in 000's)

Function	General Fixed Assets 01/01/01 (restated)	Additions	Deletions	General Fixed Assets 12/31/01
General government	\$ 137,993	\$ 12,190	\$ 9,385	\$ 140,798
Judicial	36,170	3,103	423	38,850
Public safety	52,750	3,952	765	55,937
Human services	19,348	1,030	2,714	17,664
Health	64,014	2,659	946	65,727
Public works <sup>1</sup>	189,781	12,268	146	201,903
Conservation and recreation	12,046	-	-	12,046
Community development	57	-	-	57
<b>Total</b>	<b>\$ 512,159</b>	<b>\$ 35,202</b>	<b>\$ 14,379</b>	<b>\$ 532,982</b>

<sup>1</sup> This schedule does not reflect accumulated depreciation of infrastructure in the amount of \$31,815.

## **STATISTICAL TABLES**

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



# FRANKLIN COUNTY, OHIO

General Governmental Expenditures by Function<sup>1</sup>  
 Last Ten Fiscal Years  
 (Amounts in 000's)

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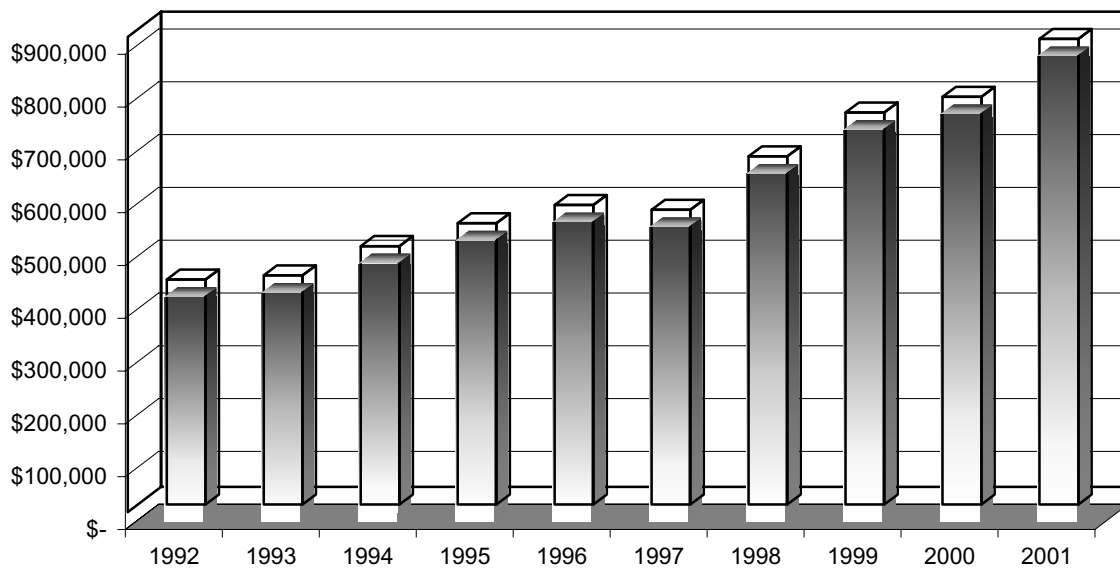
<u>Fiscal Year</u>	<u>General Government</u>	<u>Judicial</u>	<u>Public Safety</u>	<u>Human Services</u>	<u>Health</u>	<u>Public Works</u>
1992	\$ 39,068	\$ 28,399	\$ 45,507	\$ 130,217	\$ 120,381	\$ 21,969
1993	40,365	30,864	49,914	136,198	127,883	21,328
1994	39,930	32,979	54,837	149,428	154,780	27,053
1995	52,335	35,208	59,319	166,415	168,252	20,513
1996	52,931	29,792	59,795	171,605	177,836	29,956
1997	50,886	32,895	65,649	185,476	141,854	35,205
1998	70,074	34,271	70,804	208,458	195,360	34,229
1999	61,751	43,730	76,150	234,468	239,732	34,395
2000	58,438	46,607	84,364	258,351	232,033	34,110
2001	68,159	53,979	92,464	311,565	263,818	31,365

Notes: <sup>1</sup> Includes general, special revenue, debt service and capital projects funds of the primary government. Expenditures for fiscal years 1992-2000 restated to reflect reclassifications.

<sup>2</sup> New functional category in 1996.

**Table 1**

<u>Conservation and Recreation</u>	<u>Community Development</u>	<u>Other</u>	<u>Capital Outlays</u>	<u>Debt Service</u>	<u>Intergovernmental Grants<sup>2</sup></u>	<u>Totals</u>
\$ 6,001	\$ 3,553	\$ 1,942	\$ 9,428	\$ 19,500	\$ -	\$ 425,965
5,231	3,103	1,941	1,156	15,837	-	433,820
7,276	3,076	2,266	2,043	15,661	-	489,329
6,582	4,514	2,515	1,308	15,740	-	532,701
12,711	3,320	2,561	8,871	17,033	1,039	567,450
13,498	2,993	2,834	8,339	17,367	1,161	558,157
12,426	2,220	2,212	6,894	19,189	3,433	659,570
12,898	3,262	2,194	12,623	17,889	3,286	742,378
13,191	2,992	2,183	19,795	17,352	2,902	772,318
13,602	3,058	2,260	23,037	16,389	2,040	881,736



# FRANKLIN COUNTY, OHIO

## General Governmental Revenues by Source<sup>1</sup>

Last Ten Fiscal Years

(Amounts in 000's)

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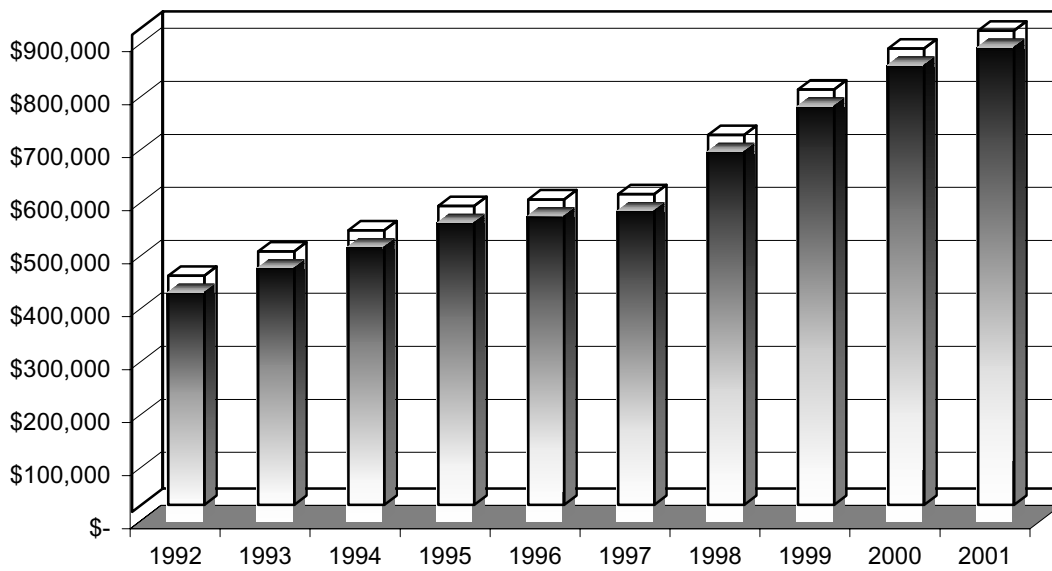
<u>Fiscal Year</u>	<u>Sales Tax</u>	<u>Real and Other Taxes</u>	<u>Licenses and Permits</u>	<u>Fees and Charges for Services</u>
1992	\$ 46,794	\$ 128,254	\$ 1,186	\$ 34,180
1993	50,230	166,089	1,354	37,580
1994	55,182	175,665	1,436	36,680
1995	60,690	177,508	1,325	36,353
1996	63,684	186,015	1,422	38,250
1997	68,560	181,587	1,255	36,995
1998	72,262	211,736	1,526	57,167
1999	79,030	253,438	1,223	56,574
2000	82,901	277,827	1,426	58,775
2001	81,139	285,376	1,112	64,915

Notes: <sup>1</sup> Includes general, special revenue, debt service and capital projects funds of the primary government. Revenues for fiscal years 1992-2000 restated to reflect reclassifications.

<sup>2</sup> Includes revenues from special assessments.

**Table 2**

	<b>Fines and Forfeitures</b>	<b>Intergovernmental</b>	<b>Investment Income</b>	<b>Other<sup>2</sup></b>	<b>Totals</b>
\$	1,577	\$ 192,153	\$ 12,753	\$ 15,495	\$ 432,392
	1,545	194,173	12,827	14,320	478,118
	1,210	216,571	13,231	17,722	517,697
	1,376	249,964	18,061	18,473	563,750
	1,196	246,970	20,376	18,310	576,223
	1,540	255,298	21,626	19,310	586,171
	1,325	311,121	23,954	18,633	697,724
	1,568	355,758	20,448	15,507	783,546
	1,401	376,208	42,340	19,986	860,864
	1,552	396,435	43,570	20,564	894,663



# FRANKLIN COUNTY, OHIO

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

---

<u>Fiscal Year</u>	<u>Equalized Tax Levy<sup>1</sup></u>	<u>Current Tax Collections<sup>2</sup></u>	<u>Percent of Levy Collected</u>
1992	\$ 140,550	\$ 136,687	97.3%
1993	183,005	177,465	97.0%
1994	190,489	186,274	97.8%
1995	194,933	190,994	98.0%
1996	205,273	200,177	97.5%
1997	219,316	213,914	97.5%
1998	228,439	223,748	97.9%
1999	279,715	273,824	97.9%
2000	304,051	295,269	97.1%
2001	314,141	301,641	96.0%

Source: Franklin County Auditor's Office.

Notes: <sup>1</sup> Levy before adjustment for exempt valuation.

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

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

# FRANKLIN COUNTY, OHIO

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

Table 3

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<u>Fiscal Year</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections<sup>3</sup></u>	<u>Percent of Total Collections To Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Percent of Outstanding Delinquent Taxes to Levy</u>
1992	\$ 4,843	\$ 141,530	100.7%	\$ 10,168	7.2%
1993	6,414	183,879	100.5%	13,621	7.4%
1994	8,980	195,254	102.5%	12,121	6.4%
1995	6,978	197,972	101.6%	12,183	6.2%
1996	6,016	206,193	100.4%	13,917	6.8%
1997	6,738	220,652	100.6%	13,351	6.1%
1998	8,153	231,901	101.5%	13,881	6.1%
1999	8,757	282,581	101.0%	17,723	6.3%
2000	7,628	302,897	99.6%	22,582	7.4%
2001	10,548	312,189	99.4%	27,843	8.9%

Source: Franklin County Auditor's Office.

- Notes:
- <sup>1</sup> Levy before adjustment for exempt valuation.
  - <sup>2</sup> Current tax collections include state reimbursement for homestead/roll-back.
  - <sup>3</sup> 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)

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Tax Year	Real Property		Personal Property	
	Assessed Value <sup>1</sup>	Estimated Actual Value	Assessed Value <sup>2</sup>	Estimated Actual Value
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
2001	18,749,004	53,568,583	2,579,141	10,316,564

Source: Franklin County Auditor's Office.

Notes: <sup>1</sup> Assessed Value = 35% of Estimated Actual Value.

<sup>2</sup> Assessed Value = 25% of Estimated Actual Value.

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

**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 Value <sup>3</sup>	Estimated Actual Value	Assessed Value	Estimated Actual Value	
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%
2001	783,268	2,237,909	22,111,413	66,123,056	33.4%

Source: Franklin County Auditor's Office.

- Notes:
- <sup>1</sup> Assessed Value = 35% of Estimated Actual Value.
  - <sup>2</sup> Assessed Value = 25% of Estimated Actual Value.
  - <sup>3</sup> 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
1992	\$ 448,736	\$ 375,146	\$ 823,882	\$ 19,605,309 <sup>1</sup>	\$ 12,596,297 <sup>1</sup>	\$ 6,799,071 <sup>2</sup>
1993	507,724	320,152	827,876	22,845,318 <sup>1</sup>	13,026,474 <sup>1</sup>	7,456,906 <sup>2</sup>
1994	482,083	256,007	738,090	23,603,903 <sup>1</sup>	13,184,068 <sup>1</sup>	7,785,655 <sup>2</sup>
1995	650,845	335,683	986,528	24,421,986 <sup>1</sup>	13,458,356 <sup>1</sup>	7,843,091 <sup>2</sup>
1996	582,124	384,485	966,609	27,065,364 <sup>1</sup>	13,781,001 <sup>1</sup>	8,458,747 <sup>2</sup>
1997	666,894	380,648	1,047,542	28,044,905 <sup>1</sup>	14,350,657 <sup>1</sup>	8,823,683 <sup>2</sup>
1998	720,208	496,006	1,216,214	28,689,247 <sup>1</sup>	15,198,168 <sup>1</sup>	8,848,304 <sup>2</sup>
1999	778,365	593,507	1,371,872	33,483,819 <sup>1</sup>	17,028,093 <sup>1</sup>	9,898,872 <sup>2</sup>
2000	739,535	596,765	1,336,300	34,413,861 <sup>1</sup>	17,567,667 <sup>1</sup>	10,843,918 <sup>2</sup>
2001	755,688	553,429	1,309,117	35,350,784 <sup>1</sup>	18,196,506 <sup>1</sup>	11,599,142 <sup>2</sup>

Source: Franklin County Auditor's Office.

Notes: All are appraised values.

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

<sup>2</sup> Includes abated values.

# FRANKLIN COUNTY, OHIO

Table 6

Ad Valorem Property Tax Collections and Delinquencies<sup>1</sup>  
 Last Ten Fiscal Years  
 (Amounts in 000's)

Collection Year	Current Amount Billed <sup>2</sup>	Amount Collected Including Previous Delinquencies and Subsequent Additions	Current Unpaid Delinquencies for the Year	Prior Unpaid Delinquencies for the Year
<b>Real estate and public utilities:</b>				
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
2001	1,192,452	1,192,371	37,216	26,120
<b>Personal property:</b>				
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
2001	226,791	231,308	12,665	59,405

Source: Franklin County Auditor's Office.

Notes: <sup>1</sup> Includes all political subdivisions within Franklin County.

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

# FRANKLIN COUNTY, OHIO

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

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
<b>County:</b>					
General Fund	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47
Children Services	4.25	3.95	3.95	3.95	4.25
ADAMH Board	2.20	2.20	2.20	2.20	2.20
MR & DD	5.15	5.15	5.15	5.15	5.15
Zoological Park	0.50	0.50	0.50	0.75	0.75
Office on Aging *	0.75	0.75	0.75	0.75	0.75
<b>Total County rates</b>	<b>\$ 14.32</b>	<b>\$ 14.02</b>	<b>\$ 14.02</b>	<b>\$ 14.27</b>	<b>\$ 14.57</b>
<b>School districts:</b>					
Bexley	\$ 86.57	\$ 86.45	\$ 89.28	\$ 92.82	\$ 91.92
Canal Winchester	48.15	46.99	45.86	44.99	51.10
Columbus	53.28	53.10	53.01	52.98	58.11
Dublin	51.42	50.51	58.41	58.41	57.90
Gahanna-Jefferson	49.01	48.23	49.44	55.43	54.85
Grandview Heights	72.12	72.01	77.12	75.62	75.55
Groveport-Madison	48.58	48.38	48.26	48.14	48.05
Hamilton	39.19	47.37	47.40	47.32	47.26
Hilliard	51.58	50.37	52.15	60.65	60.28
Plain	39.59	39.34	42.08	39.54	39.08
Reynoldsburg	52.18	51.57	51.34	51.13	50.45
South-Western	42.23	43.80	52.65	52.48	52.36
Upper Arlington	68.15	74.66	74.65	78.12	77.82
Westerville	61.20	61.15	60.82	61.03	61.31
Whitehall	52.87	52.72	52.72	65.72	65.62
Worthington	67.68	67.27	73.43	73.40	72.88
<b>School districts (out-of-County):</b>					
Jonathan Alder	\$ 38.60	\$ 37.90	\$ 37.60	\$ 40.10	\$ 40.10
Licking Heights	41.10	41.00	41.00	40.70	40.70
Madison-Plains	29.40	31.90	31.10	37.25	37.25
Olentangy	33.88	40.80	43.85	43.25	41.01
Pickerington	66.21	67.66	66.76	65.00	65.00
Teays Valley	28.50	28.50	28.50	28.50	28.00
<b>Joint vocational school districts:</b>					
Central Ohio	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60
Delaware County	2.55	2.57	2.50	2.50	4.40
Eastland	1.24	1.23	1.20	1.20	1.20
Licking County	2.00	2.00	2.00	2.00	2.00

Source: Franklin County Auditor's Office.

\* Effective 1992

# FRANKLIN COUNTY, OHIO

**Table 7**

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

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>County:</b>					
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	7.47	7.47	7.47	7.47
Zoological Park	0.75	0.75	0.75	0.75	0.75
Office on Aging *	0.85	0.85	0.85	0.85	0.85
Total County rates	<u>\$ 14.67</u>	<u>\$ 16.99</u>	<u>\$ 16.99</u>	<u>\$ 16.99</u>	<u>\$ 16.99</u>
<b>School districts:</b>					
Bexley	\$ 91.92	\$ 98.10	\$ 97.73	\$ 111.08	\$ 111.10
Canal Winchester	56.46	55.86	55.91	55.91	62.80
Columbus	58.04	57.95	57.57	57.37	57.37
Dublin	57.90	65.50	65.22	65.22	65.22
Gahanna-Jefferson	54.69	62.09	61.35	61.21	61.24
Grandview Heights	75.53	82.32	81.82	81.97	82.17
Groveport-Madison	56.85	56.33	55.40	55.05	54.50
Hamilton	47.20	47.13	47.09	54.10	54.11
Hilliard	59.96	59.71	59.71	65.61	65.61
Plain	50.45	49.34	47.46	52.17	52.03
Reynoldsburg	55.30	55.12	55.49	55.39	55.28
South-Western	52.30	57.18	56.97	56.97	56.61
Upper Arlington	77.86	84.03	83.95	83.32	89.52
Westerville	61.32	61.15	59.66	63.50	63.40
Whitehall	65.61	65.61	65.49	65.52	65.49
Worthington	73.66	73.66	72.65	72.60	78.38
<b>School districts (out-of-County):</b>					
Jonathan Alder	\$ 40.10	\$ 40.10	\$ 40.10	\$ 40.10	\$ 40.10
Licking Heights	40.70	40.10	39.60	48.50	48.10
Madison-Plains	36.40	35.45	35.45	35.45	35.45
Olentangy	42.84	41.57	49.77	49.80	49.80
Pickerington	68.96	66.36	66.36	70.30	70.10
Teays Valley	25.00	25.00	31.60	31.60	31.60
<b>Joint vocational school districts:</b>					
Central Ohio	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.10	\$ 1.10
Delaware County	3.40	3.40	3.40	3.40	3.20
Eastland	1.20	2.00	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

# FRANKLIN COUNTY, OHIO

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

	1992	1993	1994	1995	1996
<b>Corporations:</b>					
Bexley	\$ 8.35	\$ 8.35	\$ 8.35	\$ 8.35	\$ 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	2.99	2.98	2.98	2.98	2.98
Gahanna	2.40	2.40	2.40	2.40	2.40
Grandview Heights	7.30	9.30	9.30	9.30	9.30
Grove City	5.54	5.10	5.00	4.90	4.90
Groveport	2.90	2.90	1.40	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	1.95	1.95	1.95
New Rome	1.20	1.20	1.20	1.20	1.20
Obetz	1.70	2.65	2.05	1.70	1.70
Pickerington	7.80	7.80	7.80	7.80	7.80
Reynoldsburg	2.94	2.93	2.91	2.90	0.79
Riverlea	10.65	9.09	8.00	8.00	6.00
Upper Arlington	6.35	6.29	6.28	6.27	6.23
Urbancrest	5.60	5.60	5.60	5.60	5.60
Valleyview	27.34	27.34	27.34	24.53	24.53
Westerville	12.58	12.45	12.38	14.44	14.72
Whitehall	1.50	1.50	1.50	1.50	1.50
Worthington	3.50	3.50	3.50	3.00	3.00
<b>Townships:</b>					
Blendon	\$ 16.50	\$ 16.50	\$ 19.00	\$ 19.00	\$ 21.45
Brown	7.60	1.60	9.60	9.60	9.60
Clinton	22.64	22.64	25.64	25.64	25.64
Franklin	13.05	13.05	13.05	13.05	13.05
Hamilton	11.80	11.80	11.80	12.30	14.55
Jackson	20.20	20.20	20.20	20.20	20.20
Jefferson	9.20	9.20	9.20	9.20	9.20
Madison	21.80	21.80	21.80	21.80	21.80
Mifflin	20.80	20.80	20.80	20.80	22.80
Norwich	12.80	12.80	12.80	12.80	12.80
Perry	23.80	23.80	23.80	23.80	23.80
Plain	8.20	8.20	8.20	9.16	9.21
Pleasant	16.20	16.20	16.20	16.20	16.20
Prairie	11.80	14.00	14.00	14.00	14.00
Sharon	11.10	8.10	8.10	13.10	13.10
Truro	10.40	10.40	10.40	12.65	12.65
Washington	17.07	15.80	17.80	18.54	18.53
<b>Other units:</b>					
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	0.46	0.40	0.40	0.37	0.29
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*	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

**Table 7**

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

	1997	1998	1999	2000	2001
<b>Corporations:</b>					
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	2.97	2.97	2.97	2.97	2.97
Gahanna	2.40	2.40	2.40	2.40	2.40
Grandview Heights	9.30	10.70	10.70	10.70	10.70
Grove City	4.80	4.70	4.60	4.50	4.40
Groveport	1.40	1.40	1.40	1.40	1.40
Harrisburg	5.00	1.00	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	15.10	16.31	12.32	16.32	16.32
New Albany	1.71	1.70	1.57	1.23	1.72
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	0.78	0.77	0.76	0.76	0.70
Riverlea	6.00	6.00	6.00	6.00	6.00
Upper Arlington	6.84	6.42	6.39	6.39	6.76
Urbancrest	5.60	5.60	0.60	0.60	0.60
Valleyview	24.53	24.53	24.53	24.53	24.53
Westerville	14.69	14.65	14.57	14.54	14.50
Whitehall	1.50	1.50	1.50	1.50	1.50
Worthington	3.00	3.00	3.00	3.00	3.00
<b>Townships:</b>					
Blendon	\$ 22.60	\$ 22.43	\$ 22.41	\$ 22.16	\$ 22.00
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	15.05	15.55	15.80
Jackson	20.20	20.20	20.20	20.20	20.20
Jefferson	9.85	10.82	10.59	10.53	10.50
Madison	21.80	21.80	21.80	21.80	21.80
Mifflin	20.80	20.80	20.80	21.80	21.80
Norwich	12.80	18.80	18.80	18.80	18.80
Perry	23.80	23.80	23.80	20.50	23.80
Plain	9.42	9.34	10.72	13.58	13.52
Pleasant	16.20	16.20	16.20	16.20	16.20
Prairie	14.20	14.20	14.20	14.20	14.20
Sharon	13.10	13.10	19.10	19.08	19.00
Truro	12.65	12.65	12.65	12.65	12.65
Washington	18.52	18.51	20.01	20.00	20.00
<b>Other units:</b>					
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	0.31	0.29	0.24	0.19	0.18
Metropolitan Park District	0.55	0.55	0.65	0.65	0.65
New Albany-Plain Park District**	0.00	0.00	0.00	0.75	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, 2001

Table 8

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	<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	0.858034	0.966782	1996	1997	2004
Children Services	3.15	2.710814	2.878126	1999	2000	2009
ADAMH Board	2.20	1.716068	1.933564	1996	1997	2006
MR & DD	1.00	0.330760	0.443754	1977	1978	Indefinite
MR & DD	0.65	0.311915	0.399070	1982	1983	Indefinite
MR & DD	3.50	2.378435	3.053785	1992	1993	2002
MR & DD	2.32	1.986384	2.106140	1998	1999	2008
Zoological Park	0.75	0.581390	0.659169	1995	1996	2005
Office on Aging	<u>0.85</u>	<u>0.724201</u>	<u>0.768829</u>	1997	1998	2002
Total	<u>\$ 16.99</u>	<u>\$13.068001</u>	<u>\$14.679219</u>			

Source: Franklin County Auditor's Office. Tax rates displayed are effective in calendar year 2001 to be collected in 2002.

**FRANKLIN COUNTY, OHIO**  
 Property Taxes on a \$100,000  
 Owner-Occupied Home or a Business  
 City of Columbus / Columbus School District  
 December 31, 2001

**Table 9**

Real estate taxes help finance your school district, your city, village or township, your public library, your parks and zoo, and various County services. In the example below, if your home or business has an appraised value of \$100,000 located in the City of Columbus and the Columbus City School District, this is how the taxes were distributed in 2001.



<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Columbus City Schools	\$ 937.50	\$ 1,211.76
Board of MR&DD	153.35	189.09
Children Services	109.30	121.11
City of Columbus	96.16	98.91
ADAMH Board	52.55	60.91
County General Fund	45.02	46.31
Columbus Public Library	30.90	40.32
Office on Aging	22.18	24.22
Zoological Park	17.81	20.76
Metro Parks	17.13	18.70
Total	<u>\$ 1,481.90</u>	<u>\$ 1,832.09</u>



# FRANKLIN COUNTY, OHIO

Table 10

Top Principal Property Taxpayers  
December 31, 2001  
(Amounts in 000's)

	Assessed Valuation	Percent of Total
<b>Public utilities:</b>		
1. Columbus Southern Power Company	\$ 398,426	1.80 %
2. Ohio Bell Telephone Company	182,568	0.83
3. Columbia Gas of Ohio Inc.	56,471	0.26
4. New Par	22,585	0.10
<b>Real estate:</b>		
1. Nationwide Mutual Insurance Company	102,879	0.47
2. Huntington Center Associates	48,685	0.22
3. Capitol South Community Urban Redevelopment Corp.	48,041	0.22
4. Distribution Land Corp.	42,893	0.19
5. Duke Realty LP	35,970	0.16
6. American Electric Power	31,695	0.14
7. New Albany Company	30,174	0.14
8. State Teachers Retirement Board of Ohio	29,663	0.13
9. Equitable Life Assurance	28,032	0.13
10. Eastrich No. 167 Corporation	21,700	0.10
<b>Tangible personal property:</b>		
1. Lucent Technologies Inc.	77,551	0.35
2. Anheuser Busch Inc.	66,019	0.30
3. Techneglas Incorporated	43,920	0.20
4. I B M Credit Corporation	42,543	0.19
5. Abbott Laboratories	40,754	0.18
6. Sears Roebuck & Company	33,985	0.15
7. Roxane Laboratories Inc.	31,991	0.14
8. UUNet Technologies	31,455	0.14
9. Kroger Company	29,912	0.14
10. Time Warner Entertainment Company LP	29,334	0.13
<b>All others:</b>	20,604,167	93.18
<b>Total</b>	\$ 22,111,413	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 11**

**County sales tax:**

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

Fiscal Year	Amount
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
2001	81,139

**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
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
2001	28,961

Source: Franklin County Auditor's Office.

# FRANKLIN COUNTY, OHIO

Table 12

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<sup>1</sup></u>	<u>Interest<sup>1</sup></u>	<u>Total Debt Service<sup>1</sup></u>	<u>Total General Governmental Expenditures<sup>2</sup></u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
1992	\$ 3,185	\$ 10,146	\$ 13,331	\$ 425,965	3.13%
1993	3,060	10,337	13,397	433,820	3.09%
1994	4,490	9,445	13,935	489,329	2.85%
1995	4,575	8,624	13,199	532,701	2.48%
1996	5,110	8,808	13,918	567,450	2.45%
1997	4,165	8,155	12,320	558,157	2.21%
1998	5,914	9,570	15,484	659,570	2.35%
1999	5,937	8,779	14,716	742,378	1.98%
2000	5,645	7,851	13,496	772,318	1.75%
2001	6,055	7,583	13,638	881,736	1.55%

Notes: <sup>1</sup> 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.

<sup>2</sup> Includes general, special revenue, debt service and capital projects funds of the primary government.  
Expenditures for 1993- 2000 have been restated to reflect reclassifications.

# FRANKLIN COUNTY, OHIO

Table 13

Computation of Legal Debt Margin  
December 31, 2001  
(Amounts in 000's)

	<u>Total Debt Limit <sup>1</sup></u>	<u>Total Unvoted Limit <sup>2</sup></u>
Total assessed property value 2001	\$ 22,111,413	\$ 22,111,413
Debt limit of assessed value	\$ 551,285 <sup>1</sup>	\$ 221,114 <sup>2</sup>
Outstanding debt as of 12/31/01:		
General obligation bonds - current	1,500	1,500
Notes payable - current	241	241
General obligation bonds	155,500	155,500
Notes payable	12,453	12,453
Total outstanding debt as of 12/31/01	169,694	169,694
Exemptions:		
Undesignated debt service fund balance 12/31/01	1	1
Used for jail construction or renovation	23,765	23,765
Debt service paid by a political subdivision	7,737	7,737
Used for road or bridge construction	3,887	3,887
Used for construction of solid waste facilities	17,505	17,505
Self-supported debt	15,990	15,990
Used for acquisition of voting machines	1,495	1,495
Total exemptions	70,380	70,380
Net debt	99,314	99,314
Total legal debt margin	\$ 451,971	\$ 121,800

Notes: <sup>1</sup> 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.

<sup>2</sup> Debt limit is one percent of total assessed valuation.

## FRANKLIN COUNTY, OHIO

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

<u>Tax Year</u>	<u>Population<sup>2</sup></u>	<u>Assessed Value</u>	<u>Gross Bonded Debt</u>	<u>Less Unreserved Debt Service Funds</u>
1992	988,783 <sup>1</sup>	\$ 14,060,576	\$ 158,295	\$ 555
1993	1,001,072 <sup>1</sup>	15,374,618	170,745	540
1994	1,014,465 <sup>1</sup>	15,672,486	165,190	450
1995	1,016,094 <sup>1</sup>	16,055,248	159,300	528
1996	1,027,599 <sup>1</sup>	17,356,432	169,370	523
1997	1,042,011 <sup>1</sup>	17,916,289	187,730	721
1998	1,056,863 <sup>1</sup>	18,607,705	180,300	239
1999	1,067,993 <sup>1</sup>	21,032,111	172,755	117
2000	1,068,978 <sup>1</sup>	21,698,652	165,070	88
2001	1,088,445 <sup>1</sup>	22,111,413	157,000	1

Sources: <sup>1</sup> Mid-Ohio Regional Planning Commission.

<sup>2</sup> Population and Net Bonded Debt per Capita amounts are not in thousands.

# 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)

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<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 Capita<sup>2</sup></u>
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
2001	20,200	136,799	0.619%	125.68

Sources: <sup>1</sup> Mid-Ohio Regional Planning Commission.

<sup>2</sup> Population and Net Bonded Debt per Capita amounts are not in thousands.

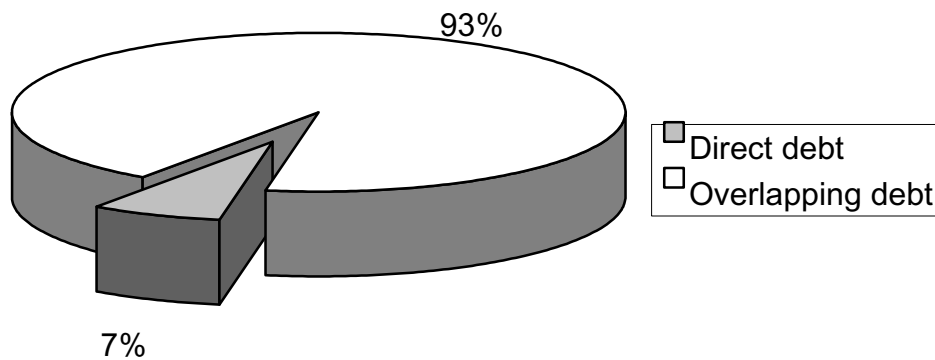
**FRANKLIN COUNTY, OHIO**  
 Computation of Direct and Overlapping Debt  
 December 31, 2001  
 (Amounts in 000's)

Table 15

Political Subdivision	General Obligation Debt	Percentage Applicable to County <sup>1</sup>	Amount Applicable to Franklin County
<b>Direct debt:</b>			
Franklin County	\$ 159,537	100.00%	\$ 159,537
<b>Overlapping debt:</b>			
Cities	1,564,490	95.90%	1,500,355
Villages	22,671	98.25%	22,275
Townships	6,262	95.85%	6,002
School districts	955,843	71.71%	685,411
Other	2,280	0.07%	2
Total overlapping debt	2,551,546	86.77%	2,214,045
Total direct and overlapping debt	\$ 2,711,083	87.55%	\$ 2,373,582

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

Note: <sup>1</sup> 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. 2001 tax year valuations were used.



**FRANKLIN COUNTY, OHIO**  
Demographic Statistics and Average Unemployment Rates  
Last Ten Fiscal Years

Table 16

<b>Demographics</b>				
<b>Fiscal Year</b>	<b>Population<sup>1</sup></b>	<b>Per Capita Income<sup>2</sup></b>	<b>Median Age<sup>2</sup></b>	<b>K-12 School Enrollment<sup>3</sup></b>
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
2001	1,088,445	32,036	32.7	197,828

<b>Average Unemployment Rates<sup>4</sup></b>			
<b>Fiscal Year</b>	<b>Franklin County</b>	<b>State of Ohio</b>	<b>United States</b>
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%
2001	2.8%	4.3%	4.8%

Sources: <sup>1</sup> Estimates by Mid-Ohio Regional Planning Commission, except for 2000 which was provided by the U.S. Department of Commerce, Bureau of the Census.  
<sup>2</sup> Woods & Poole Economics Inc.  
<sup>3</sup> Ohio Department of Education, Division of Information Management Services.  
<sup>4</sup> Ohio Bureau of Employment Services, Division of Research and Statistics.



**FRANKLIN COUNTY, OHIO**Twenty-Five Largest Employers  
December 31, 2001**Table 17**

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<b>Employer</b>	<b>Principal Business</b>	<b>Number of Employees</b>
1. State of Ohio	Government	27,610
2. The Ohio State University	Education	18,089
3. United States Government	Government	14,263
4. Nationwide	Finance	10,947
5. Bank One NA	Finance	10,072
6. Columbus Public Schools	Education	8,821
7. City of Columbus	Government	8,368
8. Ohio Health	Health Care	7,251
9. Limited, Inc.	Trade	7,200
10. Franklin County	Government	6,076
11. Big Bear Stores Company	Trade	6,000
12. Lucent Technologies	Manufacturing	5,600
13. Kroger Co.	Trade	5,308
14. Mount Carmel	Health Care	4,237
15. Schottenstein Stores Corp.	Trade	4,000
16. Wendy's International, Inc.	Trade	3,700
17. Huntington Bancshares, Inc.	Finance	3,549
18. Catholic Diocese of Columbus	Churches/Education	3,400
19. American Electric Power	Utility	3,350
20. Ameritech Ohio	Utility	3,100
21. Qwest Communications International, Inc.	Utility	2,700
22. Meijer, Inc.	Trade	2,500
23. Ross Products Division of Abbott Laboratories	Manufacturing	2,346
24. Merck-Medco Rx Services of Ohio	Health Care/Trade	2,250
25. Value City Department Stores	Trade	2,200

Source: Business First, Book of Lists.

# FRANKLIN COUNTY, OHIO

Miscellaneous Statistics  
December 31, 2001

Table 18

<b>Form of government:</b>	Board of County Commissioners	<b>Communication:</b> <sup>2</sup>	
<b>County seat:</b>	Columbus, Ohio	Radio stations	29
<b>Area:</b>	543 square miles	Television stations	8
<b>Population:</b>	1,088,445 <sup>1</sup>	Daily newspapers	3
<b>Commerce:</b> <sup>1</sup>	Establishments:	<b>Airports:</b> <sup>2</sup>	
Services	10,356	Port Columbus International	
Trade	5,983	Rickenbacker International	
Finance, insurance and real estate	3,442	Five other commercial airports	
Health care and social assistance	2,597	One commercial heliport	
Construction	2,148		
Manufacturing	1,040	<b>Medical facilities:</b> <sup>2</sup>	
Transportation and utilities	717	Hospitals	18
Information	516	Physicians	3,546
Arts, entertainment and recreation	333		
Mining	33	<b>Higher education:</b> <sup>5</sup>	
Other	662	Public universities and colleges:	
	<u>27,827</u>	The Ohio State University	
		Columbus State Community College	
		Nine private universities and colleges	
<b>Transportation:</b> <sup>2</sup>		<b>Professional sports teams:</b> <sup>5</sup>	
<u>Highways</u>	<u>Miles</u>	Columbus Blue Jackets (NHL)	
Interstates	118	Columbus Clippers (AAA Baseball)	
U.S. routes	117	Columbus Crew (Major League Soccer)	
State routes	129	Columbus Landsharks (National Lacrosse League)	
<b>Division of water and sewer operations:</b> <sup>3</sup>	<u>Miles</u>	<b>Tourist attractions:</b> <sup>5</sup>	
Water mains	61.6	Columbus Zoo	
Sanitary sewer lines	81.5	Columbus Museum of Art	
<b>Miles of county maintained roads:</b> <sup>4</sup>	308.4	Columbus Convention Center	
<b>Bridges:</b> <sup>4</sup>		Ohio's Center of Science & Industry (COSI)	
Total	421	Ohio Historical Center/Ohio Village	
Maintained by county	369	Ohio Statehouse	
		Nationwide Arena	
		Santa Maria	
		Franklin Park Conservatory & Botanical Garden	
		Mott's Military Museum	

Sources: <sup>1</sup> Mid-Ohio Regional Planning Commission.

<sup>2</sup> Ohio Department of Development, Office of Strategic Research.

<sup>3</sup> Office of the Franklin County Sanitary Engineer.

<sup>4</sup> Office of the Franklin County Engineer.

<sup>5</sup> Greater Columbus Chamber of Commerce.

**FRANKLIN COUNTY, OHIO**  
Securities and Exchange Commission Rule 15c2-12  
Compliance Information  
December 31, 2001

**Table 19**

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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 24, 2002. The following description of significant events is provided in compliance with the Rule for existing obligations outstanding at December 31, 2001.

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 2001.
5. The County did not defease any bonds during 2001.
6. There were no rating changes during 2001. 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).



## FRANKLIN COUNTY AUDITOR

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**Joseph W. Testa**

**373 South High Street - 21st Floor  
Columbus, Ohio 43215-6310  
614.462.3357**

[www.co.franklin.oh.us/auditor](http://www.co.franklin.oh.us/auditor)



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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

## FINANCIAL CONDITION

### FRANKLIN COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 16, 2002