



FRANKLIN COUNTY
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FRANKLIN COUNTY, OHIO
 Schedule of Receipts and Expenditures of Federal Awards
 For the Year Ended December 31, 2019

Federal Grantor Agency/ Pass-Through Agency/ Program/Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Receipts	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Pass through Ohio Department of Education:					
<i>Child Nutrition Cluster:</i>					
School Breakfast Program	N/A	10.553	\$ 47,449	\$ -	\$ 47,449
Total for CFDA 10.553			47,449	-	47,449
National School Lunch Program	N/A	10.555	78,441	-	77,906
Total for CFDA 10.555			78,441	-	77,906
Total Child Nutrition Cluster			125,890	-	125,355
Pass through Ohio Department of Job and Family Services:					
<i>Supplemental Nutrition Assistance Program Cluster:</i>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCFX19	10.561	2,570	-	2,570
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCFX20	10.561	-	-	1,224
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCF519	10.561	319,122	-	319,122
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCF520	10.561	34,548	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCFP19	10.561	31,705	14,830	31,705
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCFP20	10.561	-	7,726	19,681
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCF119	10.561	197,225	-	225,701
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCF120	10.561	119,428	-	178,244
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCFB19	10.561	6,424,839	-	6,434,042
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCFB20	10.561	1,668,592	-	2,022,353
Total for CFDA 10.561			8,798,029	22,556	9,234,642
Total Supplemental Nutrition Assistance Program Cluster			8,798,029	22,556	9,234,642
Total U.S. Department of Agriculture			8,923,919	22,556	9,359,997
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct:					
<i>Community Development Block Grants / Entitlement Grants Cluster</i>					
Community Development Block Grants / Entitlement Grants	N/A	14.218	1,711,030	1,465,866	1,465,866
Total Community Development Block Grants / Entitlement Grants Cluster			1,711,030	1,465,866	1,465,866
Emergency Solutions Grant Program	N/A	14.231	161,922	-	161,922
Home Investment Partnerships Program	N/A	14.239	401,193	-	329,645
Total U.S. Department of Housing and Urban Development			2,274,145	1,465,866	1,957,433
U.S. DEPARTMENT OF JUSTICE					
Direct:					
Edward Byrne Memorial Justice Assistance Grant Program	N/A	16.738	-	-	84,298
Edward Byrne Memorial Justice Assistance Grant Program	N/A	16.738	-	-	275,810
Edward Byrne Memorial Justice Assistance Grant Program	N/A	16.738	-	-	25,384
Total for CFDA 16.738			-	-	385,492
Equitable Sharing Program	N/A	16.922	55	-	41,249
Total Direct			55	-	426,741
Pass through Ohio Department of Youth Services:					
Juvenile Justice and Delinquency Prevention - Allocation to States	2017-JJ-DMC-0895	16.540	3,655	-	436
Juvenile Justice and Delinquency Prevention - Allocation to States	2017-JJ-RPU-0895	16.540	110,000	71,601	103,145
Juvenile Justice and Delinquency Prevention - Allocation to States	2018-JJ-DMC-0191	16.540	5,213	-	10,842
Juvenile Justice and Delinquency Prevention - Allocation to States	2019-JJ-RPU-0895	16.540	-	7,727	7,727
Juvenile Justice and Delinquency Prevention - Allocation to States	2019-JJ-DMC-0191	16.540	-	-	913
Total for CFDA 16.540			118,868	79,328	123,063
Pass through Ohio Attorney General's Office:					
Crime Victim Assistance	2019-VOCA-132139146	16.575	200,280	-	182,106
Crime Victim Assistance	2020-VOCA-132923161	16.575	37,741	-	56,537
Total for CFDA 16.575			238,021	-	238,643
Pass through Ohio Office of Criminal Justice Services:					
Violence Against Women Formula Grants	2017-WF-RPU-0898	16.588	303,412	143,063	146,113
Violence Against Women Formula Grants	2017-WF-ADM-8752	16.588	1,707	-	307
Violence Against Women Formula Grants	2018-WF-RPU-0898	16.588	256,101	389,017	389,117
Jail Reentry	2018-WF-ADM-8752	16.588	7,548	-	23,211
Total for CFDA 16.588			568,768	532,080	558,748
Second Chance Act Prisoner Reentry Initiative	2015-MO-BX-0002	16.812	116,531	-	77,229
Comprehensive Opioid Abuse Site-Based Program	2017-AR-BX-K027	16.838	136,865	-	129,406
Comprehensive Opioid Abuse Site-Based Program	2018-AR-BX-K026	16.838	9,448	-	64,905
Total for CFDA 16.838			146,313	-	194,311
Total U.S. Department of Justice			1,188,556	611,408	1,618,735
U.S. DEPARTMENT OF TRANSPORTATION					
Pass through the Ohio Department of Transportation:					
<i>Highway Planning and Construction Cluster</i>					
Highway Planning and Construction - Signal System Timing	PID 81335	20.205	-	-	13,476
Highway Planning and Construction - Hamilton Rd between Clark State and US Route 82	PID 90388	20.205	20,800	-	380,165
Highway Planning and Construction - Smothers at Schott Red Bank	PID 99415	20.205	1,317,500	-	257,797
Highway Planning and Construction - Traube over the Railroad	PID 101543	20.205	-	-	771,492
Highway Planning and Construction - Norton at Johnson	PID 102047	20.205	-	-	2,032,395
Highway Planning and Construction - Dublin-Granville 12.90 o/ Rocky Fork	PID 103810	20.205	-	-	8,647
Highway Planning and Construction - RNA at Clark State	PID 104708	20.205	-	-	115,367
Highway Planning and Construction - Morse at Kitzmiller	PID 105623	20.205	-	-	3,630,468
Highway Planning and Construction - Agler Road 1.52 o/ Alum Creek	PID 105741	20.205	-	-	33,223
Highway Planning and Construction - Winchester Pike 0.87 o/ Georges Creek	PID 105761	20.205	-	-	32,173
Highway Planning and Construction - Rohr Road at SR 317	PID 109493	20.205	-	-	40,317
Highway Planning and Construction - Morse Road at Babbitt Road	PID 109494	20.205	-	-	22,247
Total for CFDA 20.205 Highway Planning and Construction Cluster			1,338,300	-	7,338,367
Pass through the Ohio Department of Public Safety:					
<i>Highway Safety Cluster</i>					
State and Community Highway Safety - DUI Enforcement	IDEP/STEP-2019-FCS-00055	20.600	79,646	-	65,454
State and Community Highway Safety - DUI Enforcement	IDEP/STEP-2020-FCS-00054	20.600	-	-	14,319
Total for CFDA 20.600			79,646	-	79,773
National Priority Safety Programs	OVI-2019-FCS-00009	20.616	129,494	-	164,788
National Priority Safety Programs	OVI-2020-FCS-00009	20.616	-	-	18,001
Total for CFDA 20.616			129,494	-	182,789
Total Highway Safety Cluster			209,140	-	262,562
Total U. S. Department of Transportation			1,547,440	-	7,600,929

FRANKLIN COUNTY, OHIO
 Schedule of Receipts and Expenditures of Federal Awards
 For the Year Ended December 31, 2019

Federal Grantor Agency/ Pass-Through Agency/ Program/Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Receipts	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF THE TREASURY					
Direct:					
Equitable Sharing Program	N/A	21.016	14,729	-	26,524
Total U. S. Department of the Treasury			14,729	-	26,524
U.S. DEPARTMENT OF EDUCATION					
Pass through Ohio Department of Education:					
<i>Special Education Cluster (IDEA):</i>					
Special Education - Grants to States	065979-6BSF-2019	84.027	196,986	-	98,097
Special Education - Grants to States	065979-6BSF-2020	84.027	-	-	98,620
Total for CFDA 84.027			196,986	-	196,717
Special Education - Preschool Grants	065979-PGS1-2019	84.173	86,970	-	43,489
Special Education - Preschool Grants	065979-PGS1-2020	84.173	-	-	43,514
Total for CFDA 84.173			86,970	-	87,003
Total Special Education Cluster (IDEA)			283,956	-	283,720
Total U.S. Department of Education			283,956	-	283,720
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Pass through City of Columbus:					
National Family Caregiver Support, Title III, Part E	N/A	93.052	342,507	-	342,507
Pass through Ohio Department of Health					
Project Grants and Cooperation Agreements for Tuberculosis Control Programs	5U52PS00470302	93.116	410,742	-	410,742
Pass through Ohio Department of Job and Family Services:					
Promoting Safe and Stable Families	JFSCMC19	93.556	111,154	-	128,908
Promoting Safe and Stable Families	JFSCMC20	93.556	-	-	44,954
Promoting Safe and Stable Families	JFSCPF18	93.556	187,556	-	-
Promoting Safe and Stable Families	JFSCPF19	93.556	382,807	-	264,490
Promoting Safe and Stable Families	JFSCPF20	93.556	-	-	134,722
Total for CFDA 93.556			681,517	-	573,074
<i>TANF Cluster:</i>					
Temporary Assistance for Needy Families	JFSCFT17	93.558	51,441	-	-
Temporary Assistance for Needy Families	JFSCFT18	93.558	2,242	-	-
Temporary Assistance for Needy Families	JFSCFT19	93.558	34,397,819	16,387,636	35,511,137
Temporary Assistance for Needy Families	JFSCFT20	93.558	1,797,940	3,888,663	3,888,663
Temporary Assistance for Needy Families	JFSS1F19B	93.558	-	-	21,308
Temporary Assistance for Needy Families	JFSCFT18	93.558	133,197	-	44,665
Temporary Assistance for Needy Families	JFSCFT19	93.558	132,136	-	168,133
Total for CFDA 93.558 TANF Cluster			36,514,775	20,276,299	39,633,966
Child Support Enforcement - Child Support Awareness	JFSCFS19	93.563	1,000	-	1,000
Child Support Enforcement - Child Support Training	JFSCFS19	93.563	12,200	-	12,200
Child Support Enforcement - Child Support Incentives	JFSCCS19	93.563	2,393,608	-	-
Child Support Enforcement - Family Forward Demonstration	JFSCCS19	93.563	37,253	-	37,385
Child Support Enforcement - Family Forward Demonstration	JFSCCS20	93.563	36,095	-	36,095
Child Support Enforcement - Federal Child Support	JFSCCS19	93.563	8,579,808	-	8,650,770
Child Support Enforcement - Federal Child Support	JFSCCS20	93.563	2,508,170	-	2,253,385
Child Support Enforcement - Procedural Justice (PJAC)	JFSCCS19	93.563	316,570	-	318,814
Child Support Enforcement - Procedural Justice (PJAC)	JFSCCS20	93.563	34,585	-	98,667
Child Support Enforcement - Behavioral Interventions	JFSCCS19	93.563	29,325	-	40,880
Child Support Enforcement - Behavioral Interventions	JFSCCS20	93.563	15,017	-	25,987
Total for CFDA 93.563			13,963,631	-	11,475,183
Child Support Enforcement Research - Procedural Justice (PJAC)	JFSCCI19	93.564	17,816	-	50,828
Child Support Enforcement Research - Procedural Justice (PJAC)	JFSCCI18	93.564	163,082	-	164,237
Child Support Enforcement Research - Behavioral Interventions	JFSCCU18	93.564	15,108	-	21,060
Child Support Enforcement Research - Behavioral Interventions	JFSCCU18A	93.564	7,736	-	13,387
Total for CFDA 93.564			203,742	-	249,512
Refugee and Entrant Assistance - State Administered Programs	JFSCRC19	93.566	1,438,699	1,124,701	1,394,444
Refugee and Entrant Assistance - State Administered Programs	JFSCRC20	93.566	-	-	83,404
Total for CFDA 93.566			1,438,699	1,124,701	1,477,848
<i>CCDF Cluster</i>					
Child Care and Development Block Grant	JFSCCD18	93.575	28,493	-	-
Child Care and Development Block Grant	JFSCCD19	93.575	1,227,160	-	1,227,105
Child Care and Development Block Grant	JFSCCD20	93.575	1,411,064	-	1,555,229
Total for CFDA 93.575 CCDF Cluster			2,666,717	-	2,782,334
Refugee and Entrant Assistance - Targeted Assistance Grants	JFSCRM19	93.584	86,485	-	-
Stephanie Tubbs Jones Child Welfare Services Program	JFSCCW19	93.645	595,015	-	612,986
Stephanie Tubbs Jones Child Welfare Services Program	JFSCCW20	93.645	107,400	-	777,327
Total for CFDA 93.645			702,415	-	1,390,313
Foster Care -- Title IV-E	JFSCFC18	93.658	2,119,542	-	-
Foster Care -- Title IV-E	JFSCFC19	93.658	33,218,635	-	33,029,800
Foster Care -- Title IV-E	JFSCFC20	93.658	1,781,016	-	3,226,223
Total for CFDA 93.658			37,119,193	-	36,256,023
Adoption Assistance	JFSCAA18	93.659	2,741,157	-	-
Adoption Assistance	JFSCAA19	93.659	8,384,429	-	8,996,862
Adoption Assistance	JFSCAA20	93.659	330,508	-	2,820,890
Total for CFDA 93.659			11,456,094	-	11,817,752
Pass through Ohio Department of Job and Family Services:					
Social Services Block Grant	JFSCSS18	93.667	8,537	-	-
Social Services Block Grant	JFSCSS19	93.667	2,179,516	2,099,407	2,876,912
Social Services Block Grant	JFSCSS20	93.667	82,827	26,266	107,274
Social Services Block Grant	JFSCFX18	93.667	54,493	-	-
Social Services Block Grant	JFSCFX19	93.667	562,343	177,427	222,172
Social Services Block Grant	JFSCFX20	93.667	29,412	11,134	50,108
Social Services Block Grant	G-1617-06-0180	93.667	522	-	229
Social Services Block Grant	G-1819-06-0269	93.667	434	-	458
Pass through Ohio Department of Developmental Disabilities:					
Social Services Block Grant	MR-25	93.667	900,144	-	900,144
Total for CFDA 93.667			3,818,228	2,314,234	4,157,297
John H. Chafee Foster Care Program for Successful Transition to Adulthood	JFSCIL19	93.674	796,069	-	952,056
John H. Chafee Foster Care Program for Successful Transition to Adulthood	JFSCIL20	93.674	-	-	289,608
Total for CFDA 93.674			796,069	-	1,241,664
<i>Medicaid Cluster:</i>					
Pass through Ohio Department of Job and Family Services:					
Medical Assistance Program	MCDFMT19	93.778	13,789,370	-	12,880,996
Medical Assistance Program	MCDFMT20	93.778	2,796,859	-	3,577,586
Medical Assistance Program	MCDFMP19	93.778	462	-	-
Medical Assistance Program	MCDFMP20	93.778	108	-	-
Medical Assistance Program	MCDFMP19	93.778	1,354,092	-	1,136,332
Medical Assistance Program	MCDFMP20	93.778	2,272	-	267,719
Pass through Ohio Department of Developmental Disabilities:					
Medicaid Administration	2500010	93.778	1,725,414	-	1,725,414
Total for CFDA 93.778 Medicaid Cluster			19,668,577	-	19,588,047
Total U.S. Department of Health and Human Services			129,869,391	23,715,234	131,396,262

FRANKLIN COUNTY, OHIO
 Schedule of Receipts and Expenditures of Federal Awards
 For the Year Ended December 31, 2019

Federal Grantor Agency/ Pass-Through Agency/ Program/Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Receipts	Passed Through to Subrecipients	Total Federal Expenditures
<u>SOCIAL SECURITY ADMINISTRATION</u>					
Direct:					
<i>Disability Insurance / SSI Cluster:</i>					
Social Security - Disability Insurance	N/A	96.001	680,663	-	680,663
Supplemental Security Income	N/A	96.006	<u>127,448</u>	<u>-</u>	<u>127,448</u>
Total Disability Insurance / SSI Cluster			<u>808,111</u>	<u>-</u>	<u>808,111</u>
Total Social Security Administration			808,111	-	808,111
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
Direct:					
Preparing for Emerging Threats and Hazards	N/A	97.133	81,214	81,214	81,214
Pass through Ohio Emergency Management Agency					
Emergency Management Performance Grants	EMC-2017-EP-00006-S01	97.042	44,021	-	-
Emergency Management Performance Grants	EMC-2018-EP-00008-S01	97.042	398,498	-	-
Emergency Management Performance Grants	EMC-2019-EP-00005-S01	97.042	<u>-</u>	<u>-</u>	<u>350,000</u>
Total for CFDA 97.042			<u>442,519</u>	<u>-</u>	<u>350,000</u>
Pre-Disaster Mitigation	PDMC FY16	97.047	13,928	-	22,630
Homeland Security Grant Program - State Homeland Security Program	EMW-2016-SS-00104-S01	97.067	151,238	11,616	151,238
Homeland Security Grant Program - State Homeland Security Program	EMW-2017-SS-00065-S01	97.067	452,234	443,412	443,412
Homeland Security Grant Program - State Homeland Security Program	EMW-2018-SS-00038-S01	97.067	103,792	103,792	103,792
Homeland Security Grant Program - State Homeland Security Program - Law Enforcement	EMW-2017-SS-00065-S01	97.067	125,073	125,073	125,073
Homeland Security Grant Program - State Homeland Security Program - Law Enforcement	EMW-2018-SS-00038-S01	97.067	49,817	49,817	49,817
Homeland Security Grant Program - State Homeland Security Program	EMW-2015-SS-00086-S01	97.067	35,809	-	35,809
Homeland Security Grant Program - State Homeland Security Program	EMW-2016-SS-00104-S01	97.067	282,042	-	300,626
Homeland Security Grant Program - State Homeland Security Program	EMW-2017-SS-00065-S01	97.067	22,756	-	22,756
Homeland Security Grant Program - State Homeland Security Program	EMW-2018-SS-00038-S01	97.067	14,871	-	14,871
Total for CFDA 97.067			<u>1,237,632</u>	<u>733,710</u>	<u>1,247,394</u>
Total U.S. Department of Homeland Security			1,775,293	814,924	1,701,238
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 146,685,540	\$ 26,629,988	\$ 154,752,949

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

FRANKLIN COUNTY

NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019

1) **General**

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Franklin County, Ohio (the County) under programs of the federal government for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule only reflects the federal awards of the primary government except for the Alcohol, Drug and Mental Health Board of Franklin County as this board was audited separately. See Note 7 to the Schedule. It is not intended to and does not present the financial position, changes in net position or cash flows for the County.

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 basic financial statements. Such expenditures are recognized following as applicable, either the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principle, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. 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. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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 2, 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 2 CFR 200, 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 included in the Schedule.

4) **Child Nutrition Cluster**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

FRANKLIN COUNTY

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

5) Loan Programs

The County has established a revolving loan program to provide low-interest loans to rehabilitate homes for persons from low-moderate income households and to businesses to create jobs. 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 a disbursement on the accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule. The County had the following loan balances outstanding at December 31, 2019, \$7,573,467, including delinquent or deferred loans of \$978,834 for the Community Development Block Grant and \$4,322,449 for the Home Investment in Affordable Housing.

Program Title	Federal CFDA Number	Loan Balances Outstanding
Community Development Block Grant	14.218	\$ 1,852,924
Home Investment in Affordable Housing	14.239	\$ 5,720,543

6) 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.

7) Alcohol, Drug and Mental Health Board of Franklin County

The Schedule does not include the Alcohol, Drug and Mental Health Board of Franklin County (ADAMH) federal grant receipts and expenditures as they engaged another auditor to perform an audit in accordance with 2 CFR 200. The amounts of ADAMH federal receipts and expenditures for 2019 are summarized below:

Program Title	Federal CFDA Number	Disbursements Passed Through to Subrecipients	Cash Federal Disbursements
Projects for Assistance in Transition from Homelessness	93.150	\$ 308,751	\$ 308,751
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	319,054	319,054
Social Services Block Grant	93.667	585,573	585,573
Opiod STR	93.788	1,604,245	1,604,245
Block Grants for Community Mental Health Services	93.958	995,911	995,911
Block Grants for Prevention and Treatment of Substance Abuse	93.959	3,273,871	3,273,871
Total		\$ 7,087,405	\$ 7,087,405

FRANKLIN COUNTY

NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)

8) **Temporary Assistance for Needy Families (TANF)**

The Schedule shows the County spent approximately \$39,633,966 on the Temporary Assistance for Needy Families (TANF) (93.558) program. The amount reported for the TANF program on the Schedule excludes allowable TANF expenditures of \$272,280 that are included as Social Services Block Grant (SSBG) (93.667) program expenditures. The following table shows the gross amount drawn for the TANF program during fiscal year 2019 and the allowable TANF expenditures for the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 39,633,966
Social Services Block Grant (TANF Allowable)	<u>272,280</u>
Total Temporary Assistance for Needy Families	<u>\$ 39,906,246</u>

9) **Medical Assistance Program Liability**

During the calendar year, the Franklin County Board of Developmental Disabilities received a notice of liability owed to the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$145,740. The 2015 and 2016 Cost Report liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule since the underlying expenses occurred in prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Franklin County
373 South High Street, 26th Floor
Columbus, Ohio 43215

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Franklin County, Ohio, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 27, 2020, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We further noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of Franklin County Stadium, Inc. and Columbus Baseball Team, Inc., as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

July 27, 2020



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Franklin County
373 South High Street, 26th Floor
Columbus, Ohio 43215

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Franklin County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Franklin County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

The County's basic financial statements include the operations of the Alcohol, Drug and Mental Health Board of Franklin County (ADAMH), which disbursed \$7,087,405 in federal awards which is not included in the County's Schedule of Receipts and Expenditures of Federal Awards for the year ended December 31, 2019. Our audit, described below, did not include the operations of ADAMH because the department engaged another auditor to audit its Federal award programs in accordance with the Uniform Guidance.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. 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 our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Franklin County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Receipts and Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Franklin County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 27, 2020, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We further noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of Franklin County Stadium, Inc. and Columbus Baseball Team, Inc. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to July 27, 2020. The accompanying schedule of receipts and expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole



Keith Faber
Auditor of State

Columbus, Ohio

October 29, 2020

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FRANKLIN COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Medicaid Cluster Highway Planning and Construction Cluster Adoption Assistance CFDA # 93.659 Child Support Enforcement CFDA # 93.563
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$3,000,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

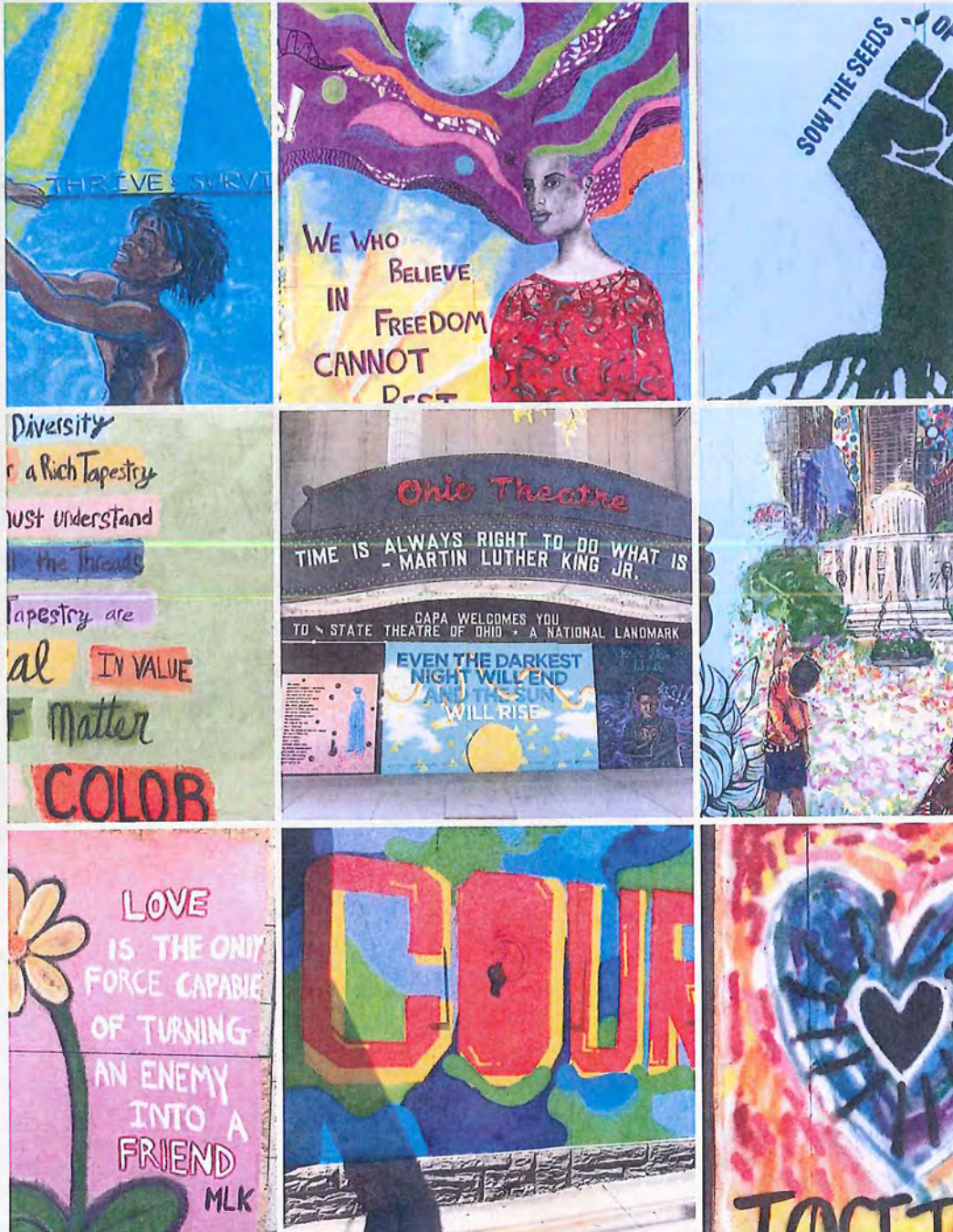
3. FINDINGS FOR FEDERAL AWARDS

None

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Franklin County, Ohio Comprehensive Annual Financial Report

For the Year Ended December 31, 2019





Comprehensive Annual Financial Report

For the Year Ended December 31, 2019



Michael Stinziano **Franklin County Auditor**

Prepared by the Fiscal Services Division

Robert L. Caldwell, CPA – Chief Financial Officer

K. Royce Chesser, CPA – Supervisor

Financial Reporting:

Ernest R. Francis Shawndreka A. Watson
Crystal D. Jolley
Phillip K. Banks

Accounts Payable:

Matthew H. Jackson – Supervisor
Melissa A. Belhorn Slavica Damceski
Janet L. Jones Cinda C. Stuhr

Payroll:

Joseph M. Whittaker – Supervisor
Marian F. Dancy Edward D. O’Block
Anna E. Pindell

Financial Services:

Jacalyn E. Federer Kerri L. Ritchie
Elizabeth B. Ondrey
Todd S. Adamson

FRANKLIN COUNTY, OHIO



373 South High Street, 21st Floor
Columbus, Ohio 43215-6310
(614) 525-HOME (4663)

<http://www.FranklinCountyAuditor.com>

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FRANKLIN COUNTY, OHIO

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FRANKLIN COUNTY, OHIO

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FRANKLIN COUNTY, OHIO





INTRODUCTORY SECTION





July 30, 2020

Dear Neighbors:

As Franklin County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2019. This CAFR conforms to generally accepted accounting principles (GAAP) as applicable to local government entities. The report 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 rests with the County's management. The Franklin County Auditor's Office believes 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.

Uniform Guidance 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 Keith Faber, Auditor of State. The State Auditor has issued an unmodified ("clean") opinion on the County's financial statements for the year ended December 31, 2019. The Single Audit, which meets the Uniform Guidance requirements, is published under separate cover and can be obtained by visiting <https://ohioauditor.gov/audits> or by sending a written request to the Franklin County Auditor, Fiscal Services Division, 373 South High Street, 21st Floor, Columbus, Ohio 43215-6310.

Management's Discussion and Analysis (MD&A) provides a narrative introduction, overview and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A begins on page 5, immediately following the Independent Auditor's Report.

Each year we also publish the Franklin County Popular Annual Financial Report (PAFR) that provides significant financial information in a reader-friendly format. Unlike this CAFR, the PAFR 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 at <http://www.FranklinCountyAuditor.com>.

Acknowledgements The preparation of this report could not have been accomplished without the dedicated effort of the entire Franklin County Auditor Fiscal Services Division. I especially want to thank the Financial Reporting Department who worked diligently to continue to comply with the precise guidelines established by the GFOA's award programs. Their 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,

Michael Stinziano
Franklin County Auditor

- v -

FRANKLIN COUNTY AUDITOR MICHAEL STINZIANO

373 South High Street | 21st Floor | Columbus, Ohio 43215

T (614) 525.HOME | C (614) 219.9224 | auditorstinziano@franklincountyohio.gov | franklincountyauditor.com

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FRANKLIN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

Overview

In implementing the County's integrated, automated accounting system, consideration was given to incorporating sound internal controls. Internal 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 and accuracy of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of the controls should not outweigh their benefits. The accounting system encompasses appropriations, encumbrances, expenditures, revenues, payroll and capital assets and ensures 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.

Profile of Franklin County Government

Formed in 1803, Franklin County is a political subdivision of the State of Ohio and has only those powers conferred upon it by state law. The following offices respectively hold the primary responsibility for budgeting, accounting and cash management in Franklin County. Each officeholder is elected to a four-year term.

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, approve expenditures and issue debt.

As the County's 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 real estate and manufactured homes as determined by proper taxing authorities and popular vote.

As the County's banker, the Treasurer serves as custodian and investment officer for County funds. The Treasurer collects real estate and manufactured homes taxes.

The financial statements contained within this CAFR include all funds, agencies, boards and commissions that are not legally separate and for which Franklin County (the primary government and reporting entity) is financially accountable. The County provides many services to its citizens including tax collection and distribution, civil and criminal justice systems, public safety, health assistance, human services, and road and bridge maintenance. The County also operates two public parking garages and several water supply and sewage treatment systems. The County does not operate schools or hospitals, nor is it responsible for refuse collection or fire safety services.

FRANKLIN COUNTY, OHIO

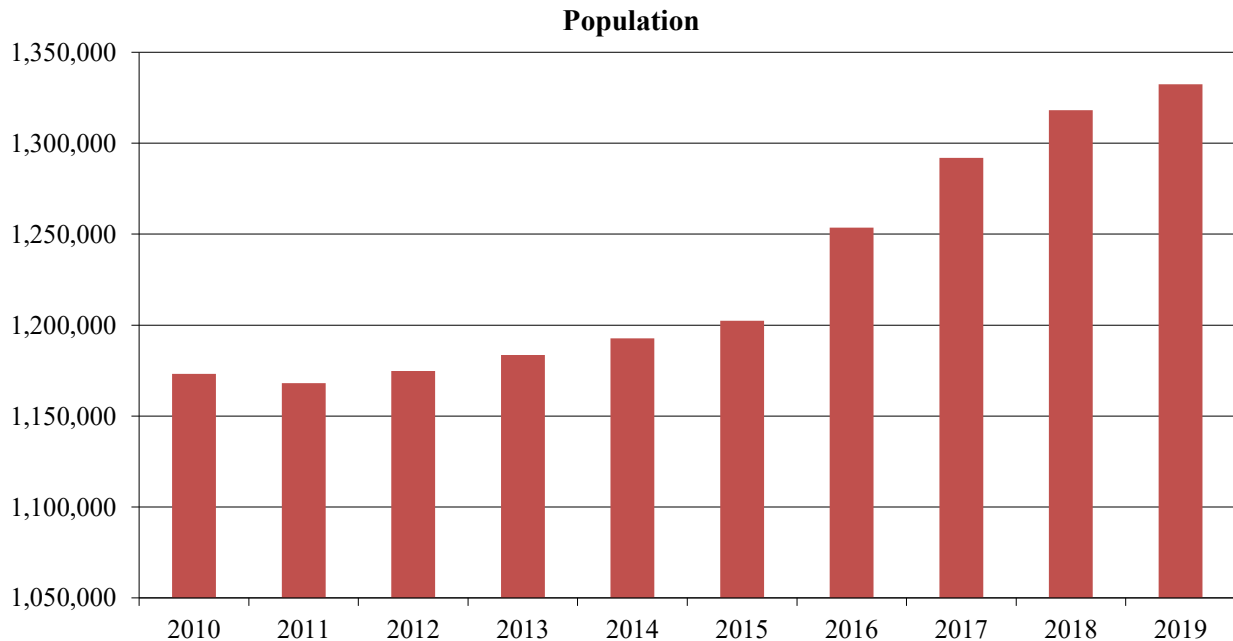
**Letter of Transmittal
For the Year Ended December 31, 2019**

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. Franklin County Transportation Improvement District and Franklin County Stadium, Inc. and Columbus Baseball Team, Inc. are included in the financial statements as component units. A complete discussion of the reporting entity is provided in Note 1 to the basic financial statements.

Note 20 to the basic financial statements presents information about joint ventures with the City of Columbus, including the Columbus/Franklin County Affordable Housing Trust Corporation, the Franklin Park Conservatory Joint Recreation District and the Columbus-Franklin County Finance Port Authority. Other related organizations are discussed in Note 21, including the Central Ohio Community Improvement Corporation, the Columbus and Franklin County Metropolitan Park District, the Columbus Metropolitan Housing Authority, the Columbus Metropolitan Library, the Franklin County Convention Facilities Authority, the Franklin County Family and Children First Council, the Franklin County Healthier Buckeye Council, Friends of the Shelter, Housing of City Prisoners and the Workforce Development Board of Central Ohio.

Economic Condition and Outlook

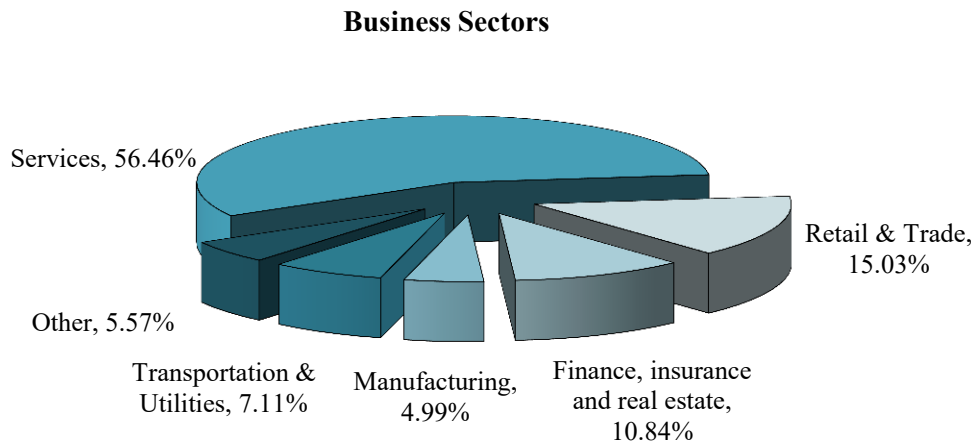
Franklin County is located in central Ohio, within 500 miles of half the nation's population. The County's population is estimated to be 1,332,352 at December 31, 2019, an increase of 1.1 percent for the year and an increase of 13.6 percent in the last ten years. Columbus, the largest city in the County, serves as the state capital and the county seat. Franklin County encompasses 16 cities, 17 townships and 10 villages.



FRANKLIN COUNTY, OHIO

**Letter of Transmittal
For the Year Ended December 31, 2019**

Local Economy Central Ohio is among the more economically stable metropolitan areas in the United States. The area has shown resiliency during recessions. The economy is broad-based, with no single industry dominating it. Nationwide and Ohio Health have located their corporate headquarters and home offices in Franklin County. Other large employers include the Kroger Company, Limited Brands, Nationwide, Mount Carmel Health Systems and JPMorgan Chase. The chart below shows the proportionate number of employees in the various industries (excluding government), as reported by the U.S. Census Bureau, County Business Patterns for 2017 (the most recent data available).



Government and education are also major employers. Franklin County is home to several colleges and universities, including The Ohio State University. Together, the State of Ohio, City of Columbus and Franklin County employ 36,169 people. An additional 41,012 people are employed by either The Ohio State University or Columbus City Schools.

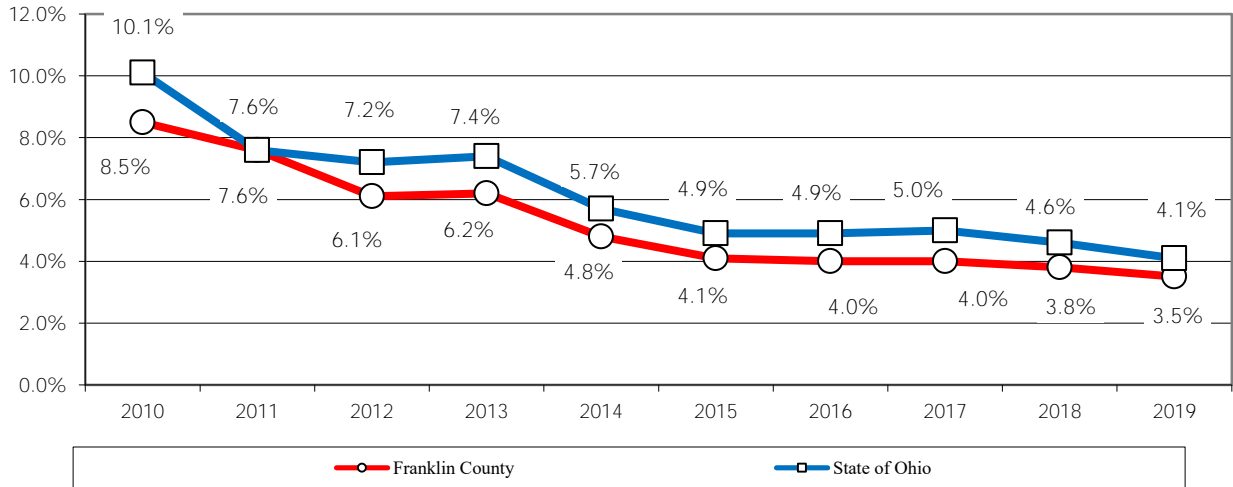
The diversity of business sectors helps the region weather the economic fluctuations experienced on a larger scale elsewhere. The County’s average unemployment rate decreased from 3.8 percent to 3.5 percent in 2019. The County’s unemployment rate is lower than the state average, which is 4.1 percent, and the national average of 3.6 percent.

A factor contributing to the lower unemployment rate is the County’s well-educated workforce. Based on 2019 educational attainment data published by the U. S. Census Bureau, 91.0 percent of County residents ages 25 and older have graduated from high school, and 39.3 percent have completed four or more years of college.

FRANKLIN COUNTY, OHIO

**Letter of Transmittal
For the Year Ended December 31, 2019**

Unemployment Rates



During 2019, a sales tax of 7.50 percent was collected by the State of Ohio on sales made in Franklin County. The tax was split as follows: 5.75 percent for the State of Ohio; 1.25 percent for the County’s General Fund; and 0.50 percent for the Central Ohio Transit Authority. The County receives no direct funding through income taxes.

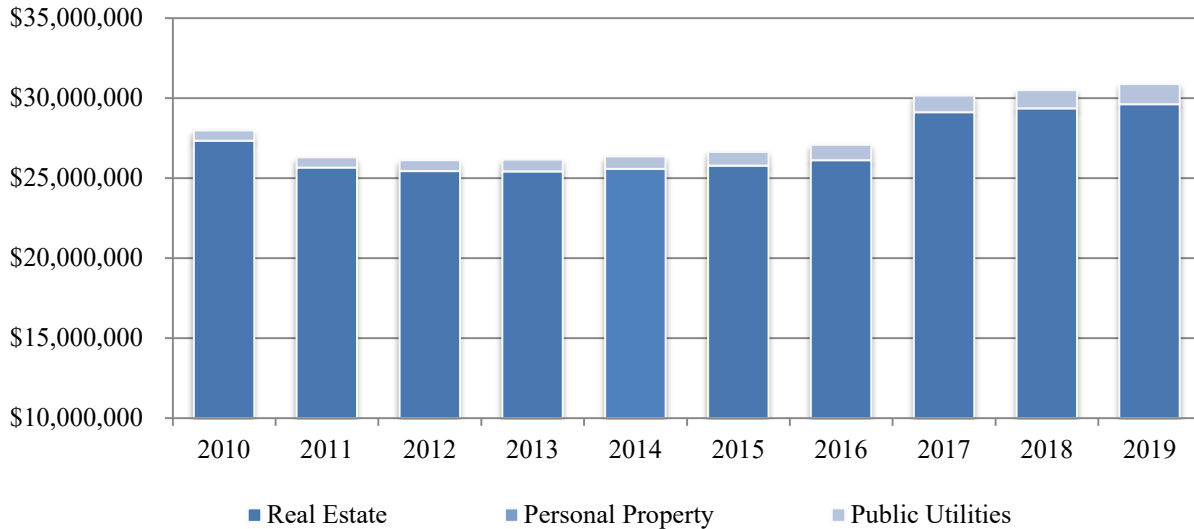
Property taxes are a significant revenue source for the General Fund and these County agencies: Board of Developmental Disabilities, Children Services Board, the Alcohol, Drug and Mental Health Board and the Office on Aging.

The total value of new construction was \$1.2 billion in 2019, with \$492 million in residential/agricultural and \$722 million in commercial/industrial construction. In comparison, 2018 total new construction was \$1.1 billion. Overall, real property values are trending upward throughout the County as growth continues. The appraisal cycle is six years, with an update performed at the mid-point. The reappraisal performed in 2017 resulted in an increase in real property tax values. Additional information can be found in Note 6 to the basic financial statements and in the statistical tables.

FRANKLIN COUNTY, OHIO

**Letter of Transmittal
For the Year Ended December 31, 2019**

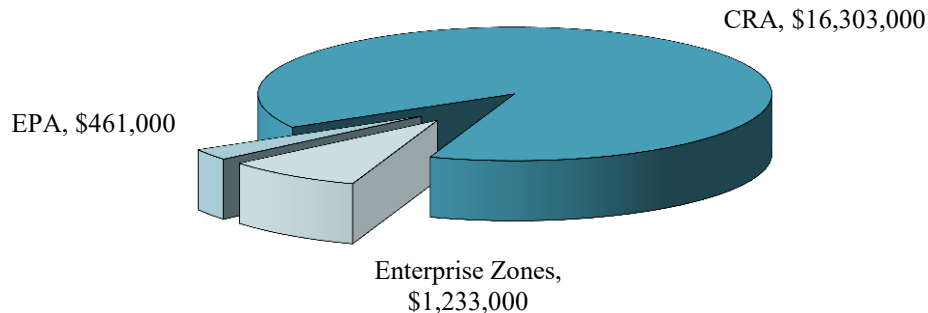
**Assessed Value of Taxable Property
(000's omitted)**



Tax Abatements Property tax abatements are used by state and local governments throughout the United States to attract business investment, create jobs, eliminate blight or pursue other goals. A tax abatement is a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the County or the citizens of the County.

Three tax abatement programs are utilized within Franklin County: Community Reinvestment Areas (CRA), Enterprise Zones and Environmental Protection Agency (EPA) programs. As reported in Note 17, the property taxes forgone by the County for abatement programs within the County for the year ended December 31, 2019 totaled \$18.0 million.

Tax Abatement Programs



FRANKLIN COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2019***

Local governments are required to file annually all abatement information with the State of Ohio. This applies to each individual abatement contract and overall statistics of the programs related to the abatements granted. Information such as number of jobs created, retained employment, the amount of payroll related to increased jobs and real estate improvement dollars invested.

The Tax Incentive Review Council (TIRC) is organized by Section 5709.85(A)(1) of the Ohio Revised Code and annually reviews tax abatement agreements in August. While some agreements are falling short of their targets in one or more categories, other agreements are significantly exceeding their targets. Below is the performance of these agreements within the County as a whole for 2019 (the most recent data available).

<u>Performance Measure</u>	<u>Promised</u>	<u>Realized</u>	<u>%</u>
New full time jobs	11,956	17,388	145
Retained full time jobs	6,035	7,568	125
New payroll	\$ 478,206,000	\$ 839,997,000	176
Investment	\$2,066,509,000	\$2,064,178,000	100

For the county as a whole, the number of new full time jobs, new payroll and investment exceeds the number promised. For the individual agreements that are falling behind on their promises, TIRCs can recommend that they be modified to adjust the terms of the agreement by either changing the duration or abatement percentage that the individual or entity are eligible for, or by changing the jobs, payroll or investment targets the individual or entity must reach.

Financial Policies The budget must be structurally balanced so that continuing revenues support continuing expenditures. One-time surpluses may not be used to expand continuing expenditures. Rather, they may be used for one-time expenditures, such as capital projects. County agencies are encouraged to maximize the use of state and federal revenues so as to help preserve general revenues for other needs.

Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. Department and agency budget requests are submitted in a program-based format in conjunction with strategic business plans that outline each program's performance goals for the following year. Actual performance data related to the demands, outputs, results and efficiencies of each program are part of the budget presentation. Some special revenue funds are required to maintain a balance necessary to cover operational needs for the first several pay periods of the following year in the event that a revenue stream is delayed. Agencies funded through tax levies are required to show that the expenditures forecast over the life of the levy do not exceed the estimated revenue collections.

The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Appropriations lapse at the end of the year. The Commissioners adopted the County's 2019 operating budget on December 18, 2018. Additional information on the County's budgetary process can be found in Note 3 to the basic financial statements.

FRANKLIN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

ORC § 5705.13 and ORC § 5705.29 permit the taxing authority of a political subdivision to establish reserve balance accounts and to estimate contingent expenses. In accordance with actions taken by the Commissioners, the following set-asides are in place:

- General Fund Contingency – up to three percent of the General Fund budget may be set aside for unanticipated critical needs. In 2019, \$13.0 million was set aside for this purpose.
- Economic Stabilization – five percent of the preceding year’s General Fund revenue or one-sixth of the previous year’s General Fund expenditures may be reserved to stabilize the budget against cyclical changes in revenue and expenditures. This account had a balance of \$62.5 million as of December 31, 2019, and is shown as unassigned within the General Fund.
- Risk Management – funds may be reserved for self-insurance. Liability claims arising from automobile accidents, litigation settlements and judgment awards are paid from agency budgets or from the amount designated for risk management within the General Fund. The actual claims paid during 2019 totaled \$0.2 million. As of December 31, 2019, \$51,000 was recorded as payable related to known claims, and \$2,578,000 is shown as committed in the General Fund for unasserted claims.
- Workers’ Compensation – funds may be reserved for the payment of claims under a self-insured program or a retrospective ratings plan for workers’ compensation. As of December 31, 2019, the County has \$6.3 million recorded as committed in the General Fund for these future claims.
- 27th Pay Period – established in 1995, this reserve gradually collects the funds necessary to meet the payroll requirements of a 27th pay period for General Fund employees which occurred in 2009. The next year with twenty-seven pay days will be 2020. The balance at December 31, 2019, was \$9.0 million and is shown as committed in the General Fund in the financial statements.

In addition to the reserve balances and contingencies permitted by state law, the Commissioners have pledged \$12.8 million in debt service on the lease revenue anticipation bonds issued by the Franklin County Convention Facilities Authority to finance a full-service convention center hotel and \$3.6 million for debt service on the special obligation bonds and notes issued by the County for the construction of Huntington Park that has been leased to Franklin County Stadium, Inc. and Columbus Baseball Team, Inc. The entities have made their respective debt service payments and the pledges have not been required to meet the obligations. These amounts are shown as committed in the General Fund.

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 § 135.35. Specific requirements and limitations are described in Note 4 to the basic financial statements. To maximize the County’s return on investment, the Treasurer’s Office employs a cash management program and contracts with an investment advisory firm that systematically coordinates cash management, bank relations and the investment of surplus cash. Communication with other County agencies is integral in this process. At December 31, 2019, the County had \$303.3 million unrestricted cash and investments in its General Fund and \$1.44 billion for the entire reporting entity. The cash and investments balance includes the designated monies previously described.

***Letter of Transmittal
For the Year Ended December 31, 2019***

It is the County's policy to issue long-term, fixed-rate debt as a supplement to current tax revenues and fund balances for financing infrastructure and capital projects. Consistent with Ohio law, long-term debt is not issued to support current operations. The County sells bond anticipation notes instead of bonds only when market conditions dictate, or as part of a multi-step construction program. The County will consider using either a competitive process or a negotiated process when issuing bonds. Debt capacity is benchmarked against means and medians for other triple-A rated counties of similar size and complexity as published by Moody's Investor Services and Standard & Poor's. The County's capital plan, debt obligations and debt capacity are evaluated together in an integrated manner, on an annual basis.

Long-term Financial Planning The capital budgeting process utilizes a detailed five-year capital plan. A multi-year linkage between operating and capital budgets aids in determining the impact on future spending. Particular attention is focused on extending an asset's life. A thorough preventive maintenance program is required on each project, helping to avert major or emergency repairs.

The County normally relies on the strength of its triple-A ratings, conservative fiscal practices, substantial revenue capacity, and reasonable debt ratios to access capital markets for financing projects. When beneficial in view of interest rates and the general economic picture, the County pays for capital improvements from current tax revenues and available cash balances. Franklin County's triple-A credit rating was reaffirmed by Moody's Investors Service (January 2020) and Standard & Poor's (May 2020).

Major Initiatives The County has undertaken projects for construction of key community assets, including:

- Several infrastructure improvements were completed in 2019, including safety improvements by building a round-about at the intersection of Morse Road and Kitzmiller Road, totaling \$3.6 million; round-about at the intersection of Norton Road and Johnson Road, totaling \$1.8 million; Ormond Avenue drainage improvements, totaling \$309,000; Braun Road over Snyder Ditch, totaling \$260,000; Borrer Road over Plum Run, totaling \$336,000; and Franklin County resurfacing, totaling \$3.9 million.
- The County received bond proceeds in 2016 in the amount of \$4.0 million to support the County parking facilities. In 2019, the following permanent improvements were completed and/or started: initiated the installation of the new parking garage system; completed the installation of additional charging stations located at the Fulton Street Parking Garage; and completed the Juvenile Detention Facility Generator replacement which supports the Front Street Parking Garage. Such improvements will extend the useful life of these facilities by fifteen years.
- With respect to future capital improvements, the County anticipates that additional Corrections Center space will be needed based on the condition of the current facilities and forecasted population growth for the County over the next several years. At this time, the estimated costs for planning and construction of the new Corrections Center is projected at approximately \$360 million. Planning, design and construction of the facility is currently ongoing. Additionally, the new Forensic Science Center houses the County Coroner's morgue and laboratory facilities, and was completed in May 2020 at an estimated cost of \$37 million. The County is using the proceeds from the temporary increase in the County's sales tax rate of one quarter of one percent. The County issued bonds in 2018 in the amount of \$200 million for the completion of the Corrections Center.

FRANKLIN COUNTY, OHIO

Letter of Transmittal

For the Year Ended December 31, 2019

- The County received bond proceeds in 2018 in the amount of \$50 million to support Facility Renovation projects. In 2019, the following renovation projects were completed and/or started: ongoing elevator modernization project scheduled for completion in early 2021; completed the housing unit modification at the Franklin County Corrections Center II; completed the boiler replacement at the Franklin County Corrections Center I; completed the Franklin County Dog Shelter & Adoption Center security enhancements; completed the Hearing Room relocation project; completed the Judicial Services Building lobby renovation project; completed the replacement of the Office Tower domestic water booster; completed the Franklin County Domestic Relations and Juvenile Court security enhancement project; started the roof at the Franklin County Office Tower; completed the installation of a generator at the East Opportunity Center; started the Franklin County Corrections Center II modification of training pod project; and completed the installation of a generator at the Print Shop. Such improvements will extend the useful life of these facilities.

Awards The Government Finance Officers Association (GFOA) has awarded Franklin County the Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2018. The County has received this prestigious award for thirty-six 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, 2018. This is our twenty-fourth consecutive Award. To earn the Award, the Auditor's Office published the Franklin County Annual Financial Report to provide taxpayers and other interested parties with an overview of the County's financial condition and results of its operations. The 2019 Annual Report will be submitted to the GFOA for award consideration.

Contact Questions regarding the Franklin County Auditor's Office and this report can be directed to Auditor Michael Stinziano, 373 S. High Street, 21st Floor, Columbus, Ohio 43215, auditorstinziano@franklincountyohio.gov, or 614-525-HOME (4663).

FRANKLIN COUNTY, OHIO





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Franklin County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

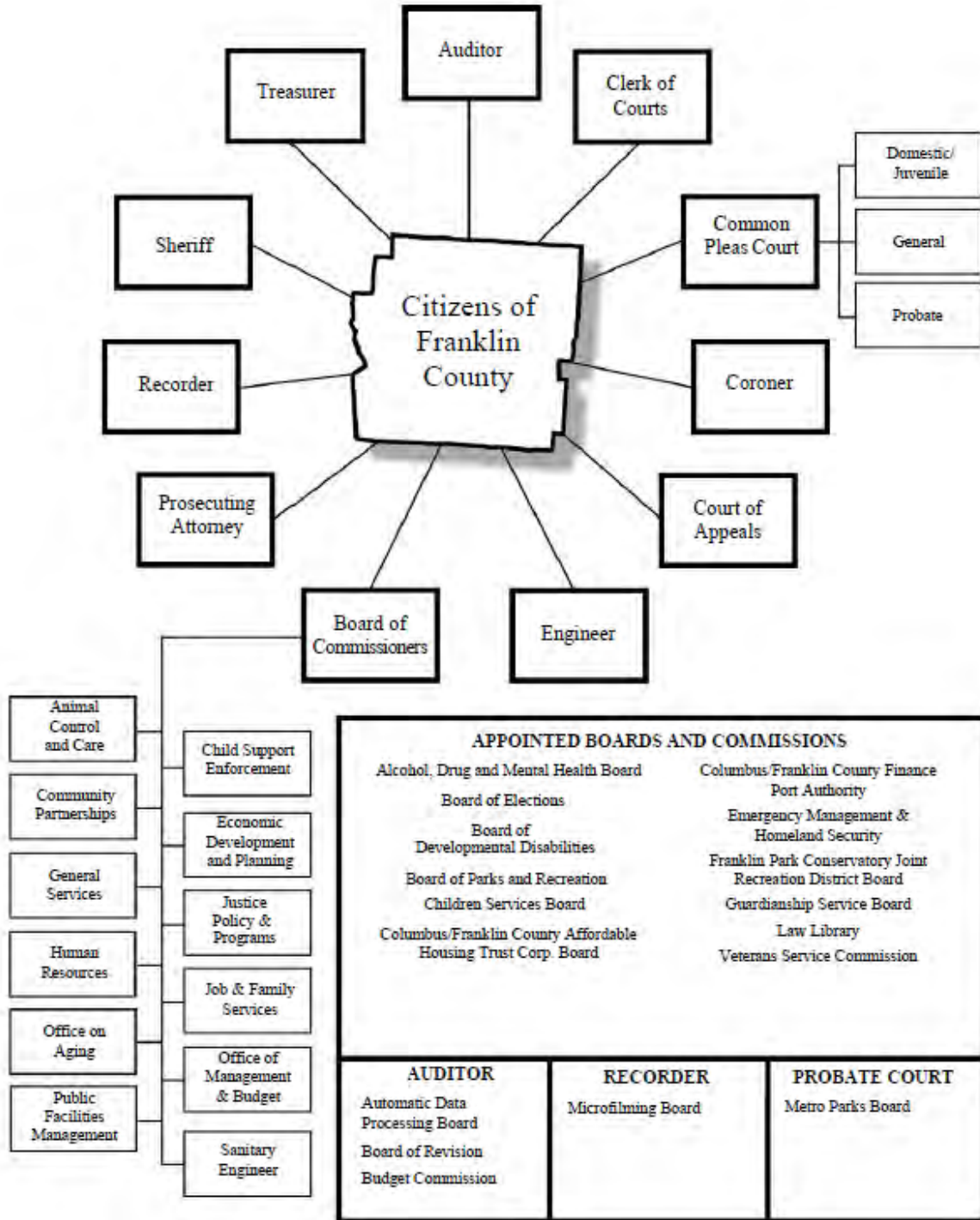
December 31, 2018

Christopher P. Morrill

Executive Director/CEO

FRANKLIN COUNTY, OHIO

County Organizational Chart
For the Year Ended December 31, 2019



FRANKLIN COUNTY, OHIO

**List of Elected Officials as of June 30, 2019
For the Year Ended December 31, 2019**

AUDITOR

*373 S. High Street, 21st Floor
Columbus, Ohio 43215
614.525.3200*

Michael Stinziano

**BOARD OF
COMMISSIONERS**

*373 S. High Street, 26th Floor
Columbus, Ohio 43215
614.525.3322*

Kevin Boyce
Marilyn Brown
John O'Grady

CLERK OF COURTS

*373 S. High Street, 23rd Floor
Columbus, Ohio 43215
614.525.3600*

Maryellen O'Shaughnessy

**COMMON PLEAS COURT
DOMESTIC/JUVENILE**

*373 S. High Street, 6th Floor
Columbus, Ohio 43215
614.525.6320*

James W. Brown
Kim A. Browne
Elizabeth Gill
Monica Hawkins
Terri B. Jamison
Dana S. Preisse

**COMMON PLEAS COURT
GENERAL**

*345 S. High Street
Columbus, Ohio 43215
614.525.3454*

Christopher Brown
Jeffrey Brown
Kimberly J. Brown
Kimberly Cocroft
Jenifer French
Richard A. Frye
Dan Hawkins
Michael J. Holbrook
Julie M. Lynch
Stephen L. McIntosh
Jaiza Page
Karen Phipps
Colleen O'Donnell
Gina Russo
Mark Serrott
William H. Woods
David Young

**COMMON PLEAS COURT
PROBATE**

*373 S. High Street, 22nd Floor
Columbus, Ohio 43215
614.525.3894*

Robert G. Montgomery

CORONER

*520 King Avenue
Columbus, Ohio 43201
614.525.5290*

Anahi M. Ortiz. M.D.

**COURT OF APPEALS
TENTH DISTRICT**

*373 S. High Street, 24th Floor
Columbus, Ohio 43215
614.525.3580*

Laurel Beatty Blunt
Susan Brown
Jennifer Brunner
Julia L. Dorrian
William A. Klatt
Frederick D. Nelson
Lisa L. Sadler
Betsy L. Schuster

ENGINEER

*970 Dublin Road
Columbus, Ohio 43215
614.525.3030*

Cornell R. Robertson

PROSECUTING ATTORNEY

*373 S. High Street, 14th Floor
Columbus, Ohio 43215
614.525.3555*

Ron O'Brien

RECORDER

*373 S. High Street, 18th Floor
Columbus, Ohio 43215
614.525.3930*

Daniel O'Connor

SHERIFF

*410 S. High Street
Columbus, Ohio 43215
614.525.3360*

Dallas Baldwin

TREASURER

*373 S. High Street, 17th Floor
Columbus, Ohio 43215
614.525.3438*

Cheryl Brooks Sullivan



FINANCIAL SECTION



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Franklin County
373 South High Street, 26th Floor
Columbus, Ohio 43215

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Franklin County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Franklin County Stadium, Inc. and Columbus Baseball Team, Inc., which represent 1.02 percent, 3.89 percent, and 0.44 percent, respectively, of the assets, net position or fund balances, and revenues of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Franklin County Stadium, Inc. and Columbus Baseball Team, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Franklin County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Children Services Board, and Alcohol, Drug and Mental Health Board funds, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 to the financial statements, during 2019, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We did not modify our opinion regarding this matter.

As discussed in Note 22 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2020, 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 grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

July 27, 2020



***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

As management of Franklin County (the County), we offer readers this narrative overview and analysis of the financial activities of the County as a whole for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with our letter of transmittal, which can be found at the front of this report, and the financial statements, which follow this section and provide more specific detail. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlights

- The County's assets and deferred outflows exceeded its liabilities and deferred inflows at the close of 2019 by \$1.005 billion. Of this amount, a deficit of (\$211.1) million is considered unrestricted. Unrestricted net position may be used to meet ongoing obligations. The unrestricted net position of the County's governmental activities and business-type activities are a deficit of (\$222.0) million and \$10.9 million, respectively.
- The County's total net position decreased by \$50.9 million in 2019, a decrease of 4.8 percent. Net position of the governmental activities decreased \$53.4 million, or 5.3 percent. Net position of the business-type activities increased \$2.5 million, or 4.4 percent.
- Total revenues for 2019 were \$1.340 billion. General revenues (taxes, investment earnings, unrestricted grants) accounted for \$852.4 million, or 63.6 percent of all revenues. Program revenues (charges for services, program-specific grants and contributions) were \$487.5 million, or 36.4 percent.
- The County's expenses related to governmental activities were \$1.377 billion. Of this amount, \$473.8 million, or 34.4 percent of the total expenses were offset by program revenues. General revenues, primarily taxes, provided for the remaining amount.
- At the close of 2019, the County's governmental funds reported a combined ending fund balance of \$1.245 billion, a decrease of \$48.8 million in comparison with the prior year. Of the combined fund balance, \$228.7 million was considered unassigned and available for spending at the County's discretion.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$229.4 million, or 49.1 percent of total General Fund expenditures (including transfers out). Unassigned fund balance for the General Fund increased by \$18.1 million, or 8.6 percent, when compared to 2018's General Fund unassigned fund balance.
- The County's net investment in capital assets of \$456.2 million decreased by \$78.9 million, representing a 15.9 percent decrease related to governmental activities and a 3.5 percent decrease related to business-type activities.
- The County's total long-term debt (bonds, notes, loans and capital leases) of \$564.3 million decreased by \$25.5 million, representing a 5.2 percent decrease in debt related to governmental activities and a 12.0 percent increase in debt related to business-type activities.

Overview of the Financial Statements

Management's discussion and analysis is intended to serve as an introduction to the County's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required supplementary information.

Government-wide Financial Statements The government-wide financial statements provide a broad overview of the County's finances in a manner similar to a private-sector business and can be found on pages 20 and 23 of this report.

The statement of net position presents information on all the County's assets and deferred outflows and liabilities and deferred inflows, with the difference reported as net position. Over time, the change in net position may serve as a useful indicator of whether the County's financial position is improving or declining.

The statement of activities shows how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover their costs through user fees and charges (business-type activities). The County's governmental activities include general government, judicial, public safety, human services, health, public works, conservation and recreation, and community development functions. The County's business-type activities include water and sewer, and parking facilities operations.

The government-wide financial statements include not only Franklin County itself (known as the primary government), but also certain organizations for which the County is financially accountable. Financial information for these component units is reported separately. The County's component units include the Franklin County Transportation Improvement District (FCTID) and Franklin County Stadium, Inc. and Columbus Baseball Team, Inc. (Stadium and Team). Notes 1 and 19 to the basic financial statements contain more information about the component units.

Fund Financial Statements A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The County's funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's short-term financing requirements.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements so as to understand the long-term impact of the County's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide reconciliations to facilitate this comparison between governmental funds and governmental activities. See pages 26 and 30 of this report.

The County maintains many individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for those funds considered to be major funds. For Franklin County, these are the General Fund, Board of Developmental Disabilities (FCBDD) fund, Children Services Board fund, and Alcohol, Drug and Mental Health (ADAMH) Board fund. Data from the other governmental funds is aggregated for presentation as a single column. Individual fund data for each of the nonmajor governmental funds is provided in the combining statements.

The County adopts a budget resolution annually. Financial statements for the major funds have been prepared on a budgetary basis that does not conform with generally accepted accounting principles (GAAP) and are provided on pages 31 – 34 to demonstrate budgetary compliance.

Proprietary Funds: The County maintains two types of proprietary funds. Enterprise funds report the same functions presented as business-type activities in the government-wide financial statements. Enterprise funds are used to account for water and sewer, and parking facilities operations. Internal service funds are an accounting device used to accumulate and allocate costs internally across the County's various functions. Internal service funds are used to account for employee benefits and telecommunications. Because the services accounted for in the internal service funds predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

The proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements show the Water and Sewer fund and the Parking Facilities fund separately; the internal service funds are aggregated. The basic proprietary fund financial statements are on pages 35 – 37.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because those resources are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The fiduciary statements can be found on pages 38 – 39.

Notes to the Basic Financial Statements The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 40 – 114

Other Information The combining statements referred to earlier in connection with nonmajor governmental funds, proprietary funds, fiduciary funds and component units are presented immediately following the notes. Individual fund schedules prepared on a non-GAAP, budgetary basis are also presented. Combining nonmajor fund statements and individual fund schedules can be found on pages 128 – 195 of this report.

FRANKLIN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2019**

Unaudited

Government-wide Financial Analysis

The following table provides a summary of the County's 2019 net position compared to 2018:

	Net Position (Amounts in 000's)					
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets:						
Current and other assets	\$ 1,963,920	\$ 1,999,621	\$ 15,071	\$ 14,338	\$ 1,978,991	\$ 2,013,959
Capital assets	929,962	820,643	80,419	75,143	1,010,381	895,786
Total assets	2,893,882	2,820,264	95,490	89,481	2,989,372	2,909,745
Total deferred outflows of resources	241,082	132,135	1,103	534	242,185	132,669
Liabilities:						
Long-term debt	532,540	561,498	31,730	28,319	564,270	589,817
Other long-term liab.	1,072,906	726,523	4,183	2,649	1,077,089	729,172
Other liabilities	112,202	98,329	1,642	2,056	113,844	100,385
Total liabilities	1,717,648	1,386,350	37,555	33,024	1,755,203	1,419,374
Total deferred inflows of resources	470,912	566,276	72	494	470,984	566,770
Net position:						
Net investment in capital assets	408,094	485,268	48,067	49,819	456,161	535,087
Restricted	760,276	690,474	-	-	760,276	690,474
Unrestricted	(221,966)	(175,969)	10,899	6,678	(211,067)	(169,291)
Total net position	<u>\$ 946,404</u>	<u>\$ 999,773</u>	<u>\$ 58,966</u>	<u>\$ 56,497</u>	<u>\$ 1,005,370</u>	<u>\$ 1,056,270</u>

For 2019, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. The implementation of this pronouncement had the effect of restating net position at December 31, 2018 from \$998,723,000 to \$999,773,000 for governmental activities.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

As noted earlier, net position may serve as a useful indicator of the County's financial position. The County's assets and deferred outflows exceeded liabilities and deferred inflows by \$1.005 billion (\$946.4 million in governmental activities and \$59.0 million in business-type activities) at the close of 2019. The County as a whole, and its separate governmental and business-type activities, had positive balances in all categories of net position, other than unrestricted, in the prior fiscal year as well.

A large portion of the County's net position, 45.4 percent, reflects its net investment in capital assets (e.g., land, buildings and improvements, infrastructure, machinery and equipment, and construction in progress) less accumulated depreciation and any related outstanding debt that had been used to acquire those assets. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, 75.6 percent, represents resources that are subject to external or legal restrictions on how they may be used. The remaining balance of net position, a deficit of (\$211.1 million) is unrestricted and may be used to meet the County's ongoing obligations to citizens, employees and creditors. It is important to note, however, that the unrestricted net position of the County's business-type activities, \$10.9 million, may not be used to fund governmental activities. The net investment in capital assets decreased by \$78.9 million or 14.8 percent, primarily related to facility renovations, construction projects, building improvements, various infrastructure improvements and purchases of machinery and equipment. Restricted net position increased by \$69.8 million in 2019 when compared with 2018.

The County's total net position decreased by \$50.9 million during 2019: \$53.4 million decrease for governmental activities and \$2.5 million increase for business-type activities. The following table shows the changes in net position for 2019 compared with 2018:

FRANKLIN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2019**

Unaudited

	Changes in Net Position (Amounts in 000's)					
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Program revenues:						
Charges for services	\$ 127,677	\$ 129,650	\$ 12,149	\$ 11,808	\$ 139,826	\$ 141,458
Operating grants	310,831	306,694	-	-	310,831	306,694
Capital grants	35,285	31,316	1,541	253	36,826	31,569
General revenues:						
Property taxes	459,833	455,256	-	-	459,833	455,256
Sales taxes	314,049	304,956	-	-	314,049	304,956
Grants not restricted to specific programs	28,385	27,264	-	-	28,385	27,264
Unrestricted investment earnings	50,116	28,129	-	-	50,116	28,129
Total revenues	<u>1,326,176</u>	<u>1,283,265</u>	<u>13,690</u>	<u>12,061</u>	<u>1,339,866</u>	<u>1,295,326</u>
Expenses:						
General government	159,037	147,608	-	-	159,037	147,608
Judicial	111,580	99,378	-	-	111,580	99,378
Public safety	264,978	225,664	-	-	264,978	225,664
Human services	401,968	360,047	-	-	401,968	360,047
Health	342,092	327,351	-	-	342,092	327,351
Public works	47,196	38,286	-	-	47,196	38,286
Conservation and recreation	20,463	20,376	-	-	20,463	20,376
Community development	8,898	8,557	-	-	8,898	8,557
Interest and fiscal charges	20,467	19,526	-	-	20,467	19,526
Water and sewer	-	-	11,231	9,097	11,231	9,097
Parking facilities	-	-	2,856	2,867	2,856	2,867
Total expenses	<u>1,376,679</u>	<u>1,246,793</u>	<u>14,087</u>	<u>11,964</u>	<u>1,390,766</u>	<u>1,258,757</u>
Change in net position before transfers	(50,503)	36,472	(397)	97	(50,900)	36,569
Transfers	(2,866)	(8,366)	2,866	8,366	-	-
Change in net position	<u>(53,369)</u>	<u>28,106</u>	<u>2,469</u>	<u>8,463</u>	<u>(50,900)</u>	<u>36,569</u>
Net position – beginning	999,773	n/a	56,497	48,034	1,056,270	n/a
Net position – ending	<u>\$ 946,404</u>	<u>\$ 999,773</u>	<u>\$ 58,966</u>	<u>\$ 56,497</u>	<u>\$ 1,005,370</u>	<u>\$ 1,056,270</u>

The information necessary to restate the 2018 beginning balances and the 2018 expense amounts for the effects of the initial implementation of GASB 84 is not available.

Governmental Activities Governmental activities subtracted from the County's net position by \$53.4 million. Key elements of this change are as follows:

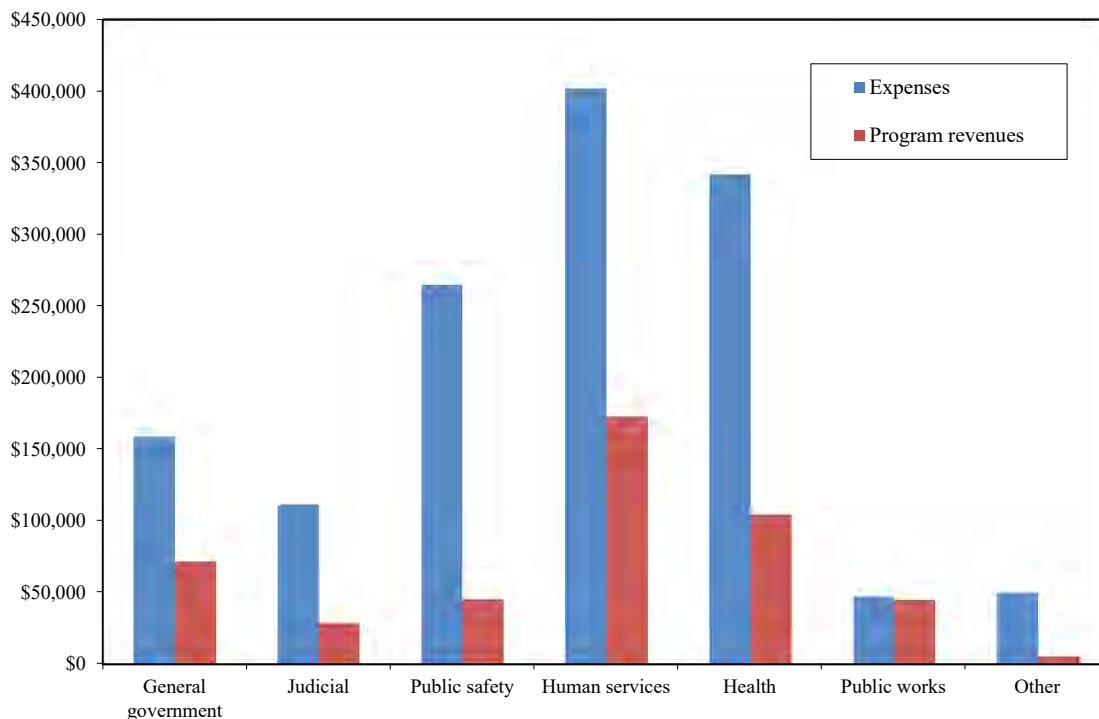
- Property taxes increased by \$4.6 million or 1.0 percent due to changes in taxable values and development.
- Capital grants and contributions increased \$4.0 million due to increases in grant funding.
- Sales taxes increased by \$9.1 million over sales tax revenue of calendar year 2018 as a result of an improved economy.

**Management’s Discussion and Analysis
For the Year Ended December 31, 2019**

Unaudited

- Operating grants and contributions increased by \$4.1 million resulting from increases in federal funding.
- Expenses for most general government functions increased to correspond with increased revenues. In total, governmental activities expenses increased \$129.9 million, the majority of which were in human services \$41.9 million and public safety \$39.3 million.

Expenses and Program Revenues – Governmental Activities
(Amounts in 000’s)



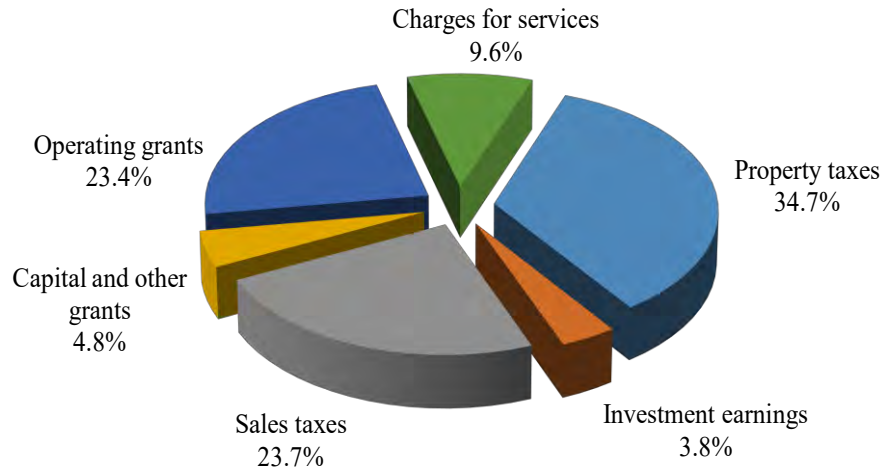
For governmental activities, total expenses exceeded revenues, resulting in a \$53.4 million decrease in net position during 2019.

Operating grants were the largest type of program revenue, accounting for \$310.8 million or 23.4 percent of total governmental revenues. The major recipients of operating grant revenue were FCBDD, the Children Services Board, the ADAMH Board, and the Department of Jobs and Family Services.

Property taxes accounted for \$459.8 million or 34.7 percent of total revenues for governmental activities. The major recipients of property tax revenues were FCBDD, the Children Services Board, the ADAMH Board and the General Fund. Another major component of general revenues was sales tax, which totaled \$314.0 million. Sales tax was the largest revenue source for the General Fund.

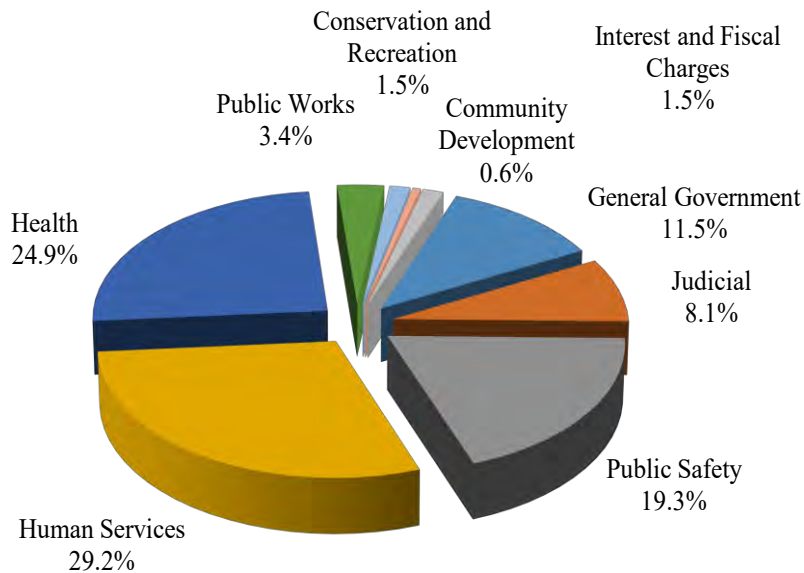
Charges to users of governmental services, another type of program revenue, made up \$127.7 million or 9.6 percent of total governmental revenues. These charges included fees for conveyance of real estate, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Revenues by Source - Governmental Activities



On the expense side, the largest activity in 2019 was human services, accounting for \$402.0 million or 29.2 percent of the total expenses for governmental activities. The major providers of human services activities are Children Services and Jobs and Family Services. The health services program accounted for \$342.1 million or 24.9 percent of total governmental expenses. The major providers of health activities are FCBDD and ADAMH Board. The general government function represents activities related to the governing body as well as activities that directly support other County programs that serve the County's residents. In 2019, this represented 11.5 percent of the County's total governmental expenses. General government expenses for 2019 increased by \$11.4 million or 7.7 percent from the prior year.

Expenses by Function - Governmental Activities

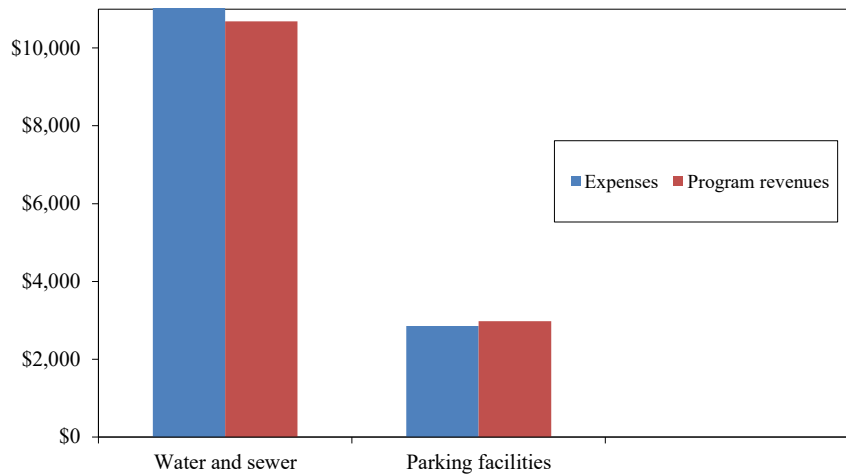


**Management’s Discussion and Analysis
For the Year Ended December 31, 2019**

Unaudited

Business-type Activities The County’s net position for business-type activities increased by \$2.5 million. Capital grants and contributions totaling \$1.5 million were received for water and sewer.

Expenses and Program Revenues - Business-type Activities
(Amounts in 000’s)



Financial Analysis of the County’s Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds The focus of the County’s governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. This information is useful in assessing the County’s financing requirements. In particular, unassigned fund balance may serve as a measure of the County’s net resources available for spending at the end of the year.

At December 31, 2019, the County’s governmental funds reported combined ending fund balances of \$1.245 billion, a decrease of \$48.8 million in comparison with the prior year balances. Approximately \$228.7 million of this amount constitutes unassigned fund balance, available for spending at the County’s discretion. The remainder is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending because it is related to notes receivable, advances to other funds or inventories of consumable supplies, none of which can easily be converted into cash; restricted by creditors, grantors, contributors, or laws or regulations; and committed or assigned by the Board of County Commissioners.

General Fund The General Fund is the chief operating fund of the County. The net change in the fund balance of the General Fund was an increase of \$49.7 million during 2019. At December 31, 2019, unassigned fund balance of the General Fund was \$229.4 million, while total fund balance was \$332.5 million. As a measure of the General Fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 49.1 percent of total General Fund expenditures (including transfers out), while total fund balance represents 71.2 percent of that same amount.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

Major Special Revenue Funds The Board of Developmental Disabilities, Children Services Board, and ADAMH Board funds are major special revenue funds used to account for specific governmental revenues and the associated expenditures are restricted to specified purposes because of legal or regulatory provisions or administrative action. The Board of Commissioners must approve tax levy requests before they are placed on the ballot.

The Board of Developmental Disabilities fund accounts for property taxes and federal and state grants restricted to expenditures for those services that benefit the developmentally disabled. Property tax revenue increased by \$1.0 million and intergovernmental revenue increased by \$9.6 million when compared to the prior year. Expenditures for social service contracts, medical providers, and the maintenance and operation of buildings and buses decreased by \$3.7 million or 1.6 percent when compared with the prior year. The net change in fund balance for 2019 was an increase of \$24.4 million or 7.8 percent.

The Children Services Board fund accounts for property taxes and federal funds restricted for programs designed to help abused, neglected, dependent, and troubled children and their families. Property tax revenue increased by \$0.6 million and intergovernmental revenue decreased by \$6.4 million when compared to the prior year. Expenditures for social service contracts and other costs increased by \$6.4 million or 3.2 percent when compared with the prior year. The net change in fund balance for 2019 was a decrease of \$9.4 million or 7.1 percent.

The ADAMH Board fund accounts for alcohol and drug addiction treatment programs and mental health services to the public, generally through contracts with local health care providers. The largest revenue sources are property taxes and state funding. Property tax revenue increased by \$0.3 million and intergovernmental revenue increased by \$6.3 million when compared to the prior year. Expenditures increased by \$8.2 million or 9.4 percent when compared with the prior year. The net change in fund balance for 2019 was a decrease of \$10.9 million or 17.4 percent.

Other Governmental Funds Other Governmental Funds represents all nonmajor special revenue funds, nonmajor capital projects funds and nonmajor debt service funds. The largest revenue sources are intergovernmental revenues from the state (primarily related to road and bridge construction and collection of court-ordered child support) and property taxes for the zoo and for senior services. The net change in fund balance for 2019 was a decrease of \$102.4 million or 20.4 percent, primarily resulting from capital outlays.

Proprietary Funds The County's proprietary funds provide the same type of information found in the business-type activities in the government-wide financial statements, but in more detail. Unrestricted net position of Water and Sewer at the end of the year amounted to \$7.6 million and those for Parking Facilities amounted to \$3.3 million. The total change in net position for the funds was an increase of \$2.3 million and an increase of \$0.1 million, respectively. Other factors concerning the finances of these two funds have already been addressed in the discussion of the County's business-type activities.

Budgetary Highlights

The County's budget is prepared according to Ohio law. The most significant budgeted fund is the General Fund. For calendar year 2019, the total original appropriations for the General Fund, including those for advances and transfers out, were \$484.8 million, while the final appropriations were \$488.6 million, resulting in a net increase of \$3.8 million or 0.8 percent. While the total general fund budget did not change significantly between original and final budget, there were some significant changes to the functional classifications. The originally budgeted amount of \$13.0 million within the Board of Commissioners budget as a contingency item was reclassified to other functional areas as needs were evident. Major adjustments included commitments to certain construction and permanent improvement projects, support for human services and support of community partnerships.

Final General Fund appropriations for 2019 were lower than the final 2018 appropriations by \$11.6 million or 2.3 percent, and 6.4 percent higher than actual 2019 budgetary basis expenditures. Significant variances between the final budget and actual results for the General Fund are described as follows:

- Actual general government expenditures were \$4.8 million or 4.8 percent lower than budgeted. While all of the general government agencies had positive variances, the most significant variance was due to commissioner expenditures \$1.1 million lower than budget and the public facilities management expenditures \$1.3 million lower than final budget.
- Actual judicial expenditures were \$4.3 million or 3.7 percent lower than expected. Spending by clerk of courts was \$1.2 million lower than budgeted; the prosecuting attorney was \$1.0 million lower than budgeted, domestic and juvenile court was \$1.1 million lower than budgeted and the common pleas court, \$0.6 million lower than budgeted.
- Actual public safety expenditures were \$1.3 million or 0.8 percent lower than expected, primarily due to Sheriff expenditures being \$1.2 million lower than final budget.
- Actual community development expenditures were \$1.5 million or 18.1 percent lower than expected primarily due to lower than budgeted grant awards.
- Actual capital outlay expenditures were \$0.8 million or 51.4 percent lower than expected due to permanent improvement projects which were paid for from capital project funds.
- Actual transfers out of the General Fund were \$16.3 million lower than final budget due to the lack of the need to transfer monies from pledged amounts.

FRANKLIN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2019**

Unaudited

Capital Asset and Debt Administration

Capital Assets The County's investment in capital assets for its governmental and business-type activities at December 31, 2019, amounts to \$1.010 billion. The decrease in the County's net investment in capital assets for 2019 was 14.8 percent when compared to 2018 activity. The amount reported for capital assets in the financial statements increased by \$114.6 million as detailed in the table below:

Capital Assets, Net of Depreciation (Amounts in 000's)						
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 68,436	\$ 66,999	\$ 417	\$ 442	\$ 68,853	\$ 67,441
Construction in progress	207,815	81,674	13,265	8,196	221,080	89,870
Buildings and improvements	427,063	440,882	8,608	9,066	435,671	449,948
Infrastructure	185,027	185,860	56,522	56,296	241,549	242,156
Machinery and equipment	41,621	45,228	1,607	1,143	43,228	46,371
	<u>\$ 929,962</u>	<u>\$ 820,643</u>	<u>\$ 80,419</u>	<u>\$ 75,143</u>	<u>\$ 1,010,381</u>	<u>\$ 895,786</u>

The major capital asset expenditures during 2019 involved construction projects: construction of the Public Safety Center, construction of the Corrections Center, construction of the Forensic Science Center, facility renovations, infrastructure improvements and purchases of machinery and equipment. More information regarding the County's capital assets can be found in Note 9 on pages 69 – 71.

Long-term Debt At December 31, 2019, the County had total long-term debt outstanding of \$564.3 million. All of the County's debt is unvoted. General obligation debt as shown in the table below includes bonds, notes, loans and capital leases.

Outstanding Debt (Amounts in 000's)						
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
General obligation debt	\$ 202,910	\$ 211,504	\$ 9,140	\$ 11,380	\$ 212,050	\$ 222,884
Special obligation debt	258,013	273,635	22,321	16,645	280,334	290,280
Unamortized bond premiums	53,022	56,546	269	294	53,291	56,840
Capital leases	18,595	19,813	-	-	18,595	19,813
	<u>\$ 532,540</u>	<u>\$ 561,498</u>	<u>\$ 31,730</u>	<u>\$ 28,319</u>	<u>\$ 564,270</u>	<u>\$ 589,817</u>

The County's total long-term debt decreased by \$25.5 million, or 4.3 percent during calendar year 2019. During 2019, \$8.7 million was received for governmental activity and \$6.5 million was received for business-type activity construction projects.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

Both Standard & Poor's and Moody's Investor Services have given Franklin County a "triple-A" credit rating, the highest rating possible. The County's rating is based on the County's financial management and debt burden, and the strength of the local economy. The County is within all its legal debt limitations. As of December 31, 2019, the County's non-exempt debt was \$178.9 million. The County's limit for total voted and unvoted non-exempt debt was \$770.6 million, leaving a borrowing capacity of \$591.7 million. Unvoted, non-exempt debt is limited to one percent of total assessed property value. For 2019, that limit was \$308.8 million, leaving a borrowing capacity of \$130.0 million. The aggregate amount of the County's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions. At year-end, the County's total net bonded debt amounted to 0.6 percent of the total assessed value of all property within the County.

In addition to the bonded debt, notes, loans and capital leases, the County's long-term obligations include compensated absences, workers' compensation, net pension liability and net OPEB liability. More information regarding the County's long-term obligations can be found in Note 10 on pages 72 – 80.

Economic Factors and Next Year's Budgets and Rates

Franklin County has experienced significant growth in the past thirty years, both in population and in tax base. The County's financial condition remains strong. The County's General Fund unrestricted cash balance at December 31, 2019, was \$303.3 million, an amount sufficient to cover General Fund expenditures for approximately 9.2 months.

When preparing the budget for the 2020 fiscal year, the following factors were taken into consideration:

- Franklin County's unemployment rate for 2019 was 3.5 percent, a 0.3 percent decrease from 2018. Although unemployment remained the same, the demand for health and human services provided by County agencies is expected to continue.
- Sales tax revenues are projected to decrease as a result of COVID-19 (see Note 22) and remain a significant revenue source. Another major revenue source, the local government fund, is expected to be significantly reduced in future years.

Requests for Information

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances, and to demonstrate accountability for the money the County receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Franklin County Auditor, Fiscal Services Division, 373 South High Street, 21st Floor, Columbus, Ohio 43215-6310. This report is also available on-line at www.franklincountyauditor.com/fiscal/financial-reports.



Basic Financial Statements

FRANKLIN COUNTY, OHIO

Statement of Net Position
December 31, 2019

(Amounts in 000's)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets:				
Equity with County Treasurer (notes 1 & 4)	\$ 1,273,550	\$ 12,761	\$ 1,286,311	\$ -
Cash, cash equivalents, and investments in segregated accounts (notes 1 & 4)	18,578	4	18,582	7,046
Property taxes receivable, net (note 6)	449,648	-	449,648	-
Accounts receivable	3,664	2,152	5,816	108
Accrued interest receivable	5,882	-	5,882	-
Sales taxes receivable	82,144	-	82,144	-
Internal balances (notes 1 & 5)	26	(26)	-	-
Due from component unit (note 5 & 19)	750	-	750	-
Due from other governments	112,259	-	112,259	-
Notes receivable (note 7)	1,667	-	1,667	-
Leases receivable (note 8)	300	-	300	-
Loans receivable, net (note 1)	7,702	-	7,702	-
Inventories (note 1)	4,139	180	4,319	135
Prepaid items (note 1)	-	-	-	19,143
Restricted cash (notes 1 & 4)	2,359	-	2,359	-
Net OPEB asset (note 15)	1,252	-	1,252	-
Capital assets, net of accumulated depreciation:				
Nondepreciable (notes 1 & 9)	276,251	13,682	289,933	57
Depreciable (notes 1 & 9)	653,711	66,737	720,448	2,357
Other non-current assets	-	-	-	18
Total assets	2,893,882	95,490	2,989,372	28,864
Deferred outflows of resources:				
Deferred charge on refunding	10,672	75	10,747	-
Pension (note 14)	203,686	880	204,566	-
OPEB (note 15)	26,724	148	26,872	-
Total deferred outflows of resources	241,082	1,103	242,185	-
Liabilities:				
Accrued wages	27,711	124	27,835	-
Accrued interest	1,765	32	1,797	-
Accounts payable and other current liabilities	64,864	1,486	66,350	47
Retainage payable	9,559	-	9,559	-
Matured bonds and interest payable	661	-	661	-
Due to primary government (note 5)	-	-	-	750
Unearned revenue (note 1)	5,026	-	5,026	1,218
Liabilities payable from restricted assets	2,616	-	2,616	-
Long-term liabilities: (notes 1 & 10)				
Due within one year	31,652	1,760	33,412	1,520
Due in more than one year:				
Net pension liability (note 14)	697,947	2,774	700,721	-
Net OPEB liability (note 15)	317,943	1,295	319,238	-
Other amounts due in more than one year	557,904	30,084	587,988	4,222
Total liabilities	1,717,648	37,555	1,755,203	7,757

(Continued on next page)

FRANKLIN COUNTY, OHIO

Statement of Net Position
December 31, 2019

(Amounts in 000's)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Deferred inflows of resources:				
Property taxes (note 1)	457,117	-	457,117	-
Pension (note 14)	11,317	69	11,386	-
OPEB (note 15)	2,478	3	2,481	-
Total deferred inflows of resources	470,912	72	470,984	-
Net Position:				
Net investment in capital assets	408,094	48,067	456,161	1,665
Restricted for:				
Judicial	4,078	-	4,078	-
Public safety	929	-	929	-
Human services	195,737	-	195,737	-
Health	411,827	-	411,827	-
Public works	29,127	-	29,127	-
Real estate assessment	10,278	-	10,278	-
Debt service (note 10)	15,890	-	15,890	-
Capital projects	91,217	-	91,217	-
Other purposes	1,193	-	1,193	-
Unrestricted (deficit)	(221,966)	10,899	(211,067)	19,442
Total net position	<u>\$ 946,404</u>	<u>\$ 58,966</u>	<u>\$ 1,005,370</u>	<u>\$ 21,107</u>

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



FRANKLIN COUNTY, OHIO

Statement of Activities
For the Year Ended December 31, 2019

(Amounts in 000's)

	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants, Contributions and Interest	Primary Government			Component Units
					Governmental Activities	Business-type Activities	Total	
Primary government:								
Governmental activities:								
General government	\$ 159,037	\$ 71,351	\$ 361	\$ 104	\$ (87,221)	\$ -	\$ (87,221)	\$ -
Judicial	111,580	12,854	15,841	-	(82,885)	-	(82,885)	-
Public safety	264,978	21,740	23,509	8	(219,721)	-	(219,721)	-
Human services	401,968	4,439	168,669	-	(228,860)	-	(228,860)	-
Health	342,092	11,194	93,354	-	(237,544)	-	(237,544)	-
Public works	47,196	5,119	4,717	35,173	(2,187)	-	(2,187)	-
Conservation and recreation	20,463	-	1,802	-	(18,661)	-	(18,661)	-
Community development	8,898	980	2,578	-	(5,340)	-	(5,340)	-
Interest and fiscal charges	20,467	-	-	-	(20,467)	-	(20,467)	-
Total governmental activities	<u>1,376,679</u>	<u>127,677</u>	<u>310,831</u>	<u>35,285</u>	<u>(902,886)</u>	<u>-</u>	<u>(902,886)</u>	<u>-</u>
Business-type activities:								
Water and sewer	11,231	9,172	-	1,516	-	(543)	(543)	-
Parking facilities	2,856	2,977	-	25	-	146	146	-
Total business-type activities	<u>14,087</u>	<u>12,149</u>	<u>-</u>	<u>1,541</u>	<u>-</u>	<u>(397)</u>	<u>(397)</u>	<u>-</u>
Total primary government	<u>\$ 1,390,766</u>	<u>\$ 139,826</u>	<u>\$ 310,831</u>	<u>\$ 36,826</u>	<u>(902,886)</u>	<u>(397)</u>	<u>(903,283)</u>	<u>-</u>
Component units (notes 1 & 19)	<u>\$ 11,804</u>	<u>\$ 13,929</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,125</u>
General revenues:								
Property taxes (note 6)					459,833	-	459,833	-
Sales taxes					314,049	-	314,049	-
Grants and contributions not restricted to specific programs					28,385	-	28,385	500
Unrestricted investment earnings					50,116	-	50,116	545
Transfers (note 5)					(2,866)	2,866	-	-
Total general revenues and transfers					<u>849,517</u>	<u>2,866</u>	<u>852,383</u>	<u>1,045</u>
Change in net position					(53,369)	2,469	(50,900)	3,170
Net position - beginning, restated					<u>999,773</u>	<u>56,497</u>	<u>1,056,270</u>	<u>17,937</u>
Net position - ending					<u>\$ 946,404</u>	<u>\$ 58,966</u>	<u>\$ 1,005,370</u>	<u>\$ 21,107</u>

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

FRANKLIN COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2019

(Amounts in 000's)

	General	Board of Developmental Disabilities	Children Services Board
Assets:			
Equity with County Treasurer (notes 1 & 4)	\$ 303,310	\$ 346,123	\$ 135,709
Cash and investments in segregated accounts (notes 1 & 4)	6	-	-
Property taxes receivable, net (note 6)	39,901	172,572	121,115
Accounts receivable	345	606	22
Accrued interest receivable	5,320	-	-
Sales taxes receivable	82,144	-	-
Due from other funds (note 5)	987	-	12
Due from component unit (notes 1 & 5)	-	-	-
Due from other governments	14,904	17,417	22,213
Notes receivable (note 7)	1,667	-	-
Leases receivable (note 8)	300	-	-
Loans receivable, net (note 1)	4,594	-	-
Inventories (note 1)	2,254	219	93
Advances to other funds (notes 1 & 5)	1,551	-	-
Restricted cash (notes 1 & 4)	2,359	-	-
Total assets	\$ 459,642	\$ 536,937	\$ 279,164
Liabilities, deferred inflows of resources, and fund balances:			
Liabilities:			
Accrued wages	\$ 15,277	\$ 2,844	\$ 3,535
Accounts payable	13,601	5,528	8,462
Retainage payable	9,559	-	-
Matured bonds and interest payable	-	-	-
Due to other funds (note 5)	27	8	115
Unearned revenue (note 1)	-	-	-
Advances from other funds (notes 1 & 5)	-	-	-
Liabilities payable from restricted assets	2,616	-	-
Total liabilities	41,080	8,380	12,112
Deferred inflows of resources:			
Property taxes (note 1)	40,603	175,453	123,095
Unavailable revenue (note 1)	45,428	16,953	19,689
Total deferred inflows of resources	86,031	192,406	142,784
Fund balances: (notes 1 & 18)			
Nonspendable	3,828	219	93
Restricted	4,031	335,932	124,175
Committed	70,415	-	-
Assigned	24,891	-	-
Unassigned	229,366	-	-
Total fund balances	332,531	336,151	124,268
Total liabilities, deferred inflows of resources, and fund balances	\$ 459,642	\$ 536,937	\$ 279,164

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

(Continued on next page)

FRANKLIN COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2019

(Amounts in 000's)

	ADAMH Board	Other Governmental Funds	Total Governmental Funds
Assets:			
Equity with County Treasurer (notes 1 & 4)	\$ 61,362	\$ 385,849	\$ 1,232,353
Cash and investments in segregated accounts (notes 1 & 4)	-	18,572	18,578
Property taxes receivable, net (note 6)	54,237	61,823	449,648
Accounts receivable	1,224	1,117	3,314
Accrued interest receivable	-	562	5,882
Sales taxes receivable	-	-	82,144
Due from other funds (note 5)	-	36	1,035
Due from component unit (notes 1 & 5)	-	750	750
Due from other governments	16,224	41,501	112,259
Notes receivable (note 7)	-	-	1,667
Leases receivable (note 8)	-	-	300
Loans receivable, net (note 1)	-	3,108	7,702
Inventories (note 1)	-	1,573	4,139
Advances to other funds (notes 1 & 5)	-	-	1,551
Restricted cash (notes 1 & 4)	-	-	2,359
Total assets	\$ 133,047	\$ 514,891	\$ 1,923,681
Liabilities, deferred inflows of resources, and fund balances:			
Liabilities:			
Accrued wages	\$ 270	\$ 5,724	\$ 27,650
Accounts payable	11,896	15,308	54,795
Retainage payable	-	-	9,559
Matured bonds and interest payable	-	661	661
Due to other funds (note 5)	2	845	997
Unearned revenue (note 1)	-	5,026	5,026
Advances from other funds (notes 1 & 5)	-	1,501	1,501
Liabilities payable from restricted assets	-	-	2,616
Total liabilities	12,168	29,065	102,805
Deferred inflows of resources:			
Property taxes (note 1)	55,142	62,824	457,117
Unavailable revenue (note 1)	13,974	22,780	118,824
Total deferred inflows of resources	69,116	85,604	575,941
Fund balances: (notes 1 & 18)			
Nonspendable	-	1,573	5,713
Restricted	51,763	209,805	725,706
Committed	-	174,223	244,638
Assigned	-	15,310	40,201
Unassigned	-	(689)	228,677
Total fund balances	51,763	400,222	1,244,935
Total liabilities, deferred inflows of resources, and fund balances	\$ 133,047	\$ 514,891	\$ 1,923,681

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

FRANKLIN COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2019**

(Amounts in 000's)

Total fund balances - governmental funds (page 25) \$ 1,244,935

Amounts reported for governmental activities in
the statement of net position (page 21) are different because:

Capital assets used in governmental activities are not financial
resources and, therefore, are not reported in the funds. 929,962

Other assets are not available to pay for current period
expenditures and, therefore, are deferred in the funds:

Accrued interest receivable	2,860	
Sales taxes receivable	32,602	
Accounts receivable	290	
Due from other funds	271	
Due from other governments	72,803	
Property taxes receivable	9,698	
Leases receivable	300	
	300	118,824

Internal service funds are used by management to charge the
costs of employee benefits and telecommunications
to individual funds. The assets, liabilities and deferrals of the
internal service funds are included in governmental activities
in the statement of net position. 31,355

Some liabilities are not due and payable in the current period
and, therefore, are not reported in the funds:

Accrued interest	(1,765)	
General obligation bonds and notes	(202,910)	
Taxable special obligation bonds and notes	(255,260)	
Unamortized bond premiums, discounts, and charges	(42,350)	
Loans	(2,753)	
Compensated absences	(53,903)	
Workers' compensation	(3,113)	
Capital leases	(18,595)	
	(18,595)	(580,649)

The net pension and OPEB liability is not due and payable in the
current period; therefore, the liability and related deferred outflows
and deferred inflows are not reported in governmental funds:

Net OPEB asset	1,252	
Deferred outflows of resources - pension	203,686	
Deferred outflows of resources - OPEB	26,724	
Net pension liability	(697,947)	
Net OPEB liability	(317,943)	
Deferred inflows of resources - pension	(11,317)	
Deferred inflows of resources - OPEB	(2,478)	
	(2,478)	(798,023)

Net position of governmental activities (page 21) \$ 946,404

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



FRANKLIN COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019**

(Amounts in 000's)

	General	Board of Developmental Disabilities	Children Services Board
Revenues:			
Sales tax	\$ 313,008	\$ -	\$ -
Property taxes (note 6)	49,628	173,351	121,356
Licenses and permits	872	-	-
Fees and charges for services	59,611	3,568	2,318
Fines and forfeitures	1,816	-	-
Intergovernmental	44,749	70,246	70,159
Investment income	45,083	-	-
Other	2,006	5,966	583
Total revenues	516,773	253,131	194,416
Expenditures:			
Current:			
General government	99,493	-	-
Judicial	87,635	-	-
Public safety	184,567	-	-
Human services	6,975	-	203,848
Health	-	228,871	-
Public works	1,342	-	-
Conservation and recreation	-	-	-
Community development	3,489	-	-
Capital outlays	4,270	-	-
Debt service: (note 10)			
Principal retirement	115	-	-
Interest charges	18	-	-
Debt issuance cost	-	-	-
Intergovernmental grants	7,660	-	-
Total expenditures	395,564	228,871	203,848
Excess (deficiency) of revenues over (under) expenditures	121,209	24,260	(9,432)
Other financing sources (uses):			
Transfers in (notes 1 & 5)	-	-	-
Transfers out (notes 1 & 5)	(71,568)	-	-
Refunding bonds issued (note 10)	-	-	-
Payment to refunded bond escrow agent	-	-	-
Sale of capital assets	61	184	1
Total other financing sources (uses)	(71,507)	184	1
Net change in fund balances	49,702	24,444	(9,431)
Fund balances - beginning, restated	282,829	311,707	133,699
Fund balances - ending	\$ 332,531	\$ 336,151	\$ 124,268

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

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019**

(Amounts in 000's)

	ADAMH Board	Other Governmental Funds	Total Governmental Funds
Revenues:			
Sales tax	\$ -	\$ -	\$ 313,008
Property taxes (note 6)	54,330	62,179	460,844
Licenses and permits	-	2,367	3,239
Fees and charges for services	-	35,712	101,209
Fines and forfeitures	-	2,940	4,756
Intergovernmental	28,416	174,859	388,429
Investment income	-	5,368	50,451
Other	2,167	15,534	26,256
Total revenues	84,913	298,959	1,348,192
Expenditures:			
Current:			
General government	-	29,876	129,369
Judicial	-	5,095	92,730
Public safety	-	27,941	212,508
Human services	-	155,559	366,382
Health	96,058	280	325,209
Public works	-	48,117	49,459
Conservation and recreation	-	19,490	19,490
Community development	-	1,599	5,088
Capital outlays	-	128,317	132,587
Debt service: (note 10)			
Principal retirement	-	25,394	25,509
Interest charges	-	23,030	23,048
Debt issuance cost	-	61	61
Intergovernmental grants	-	5,494	13,154
Total expenditures	96,058	470,253	1,394,594
Excess (deficiency) of revenues over (under) expenditures	(11,145)	(171,294)	(46,402)
Other financing sources (uses):			
Transfers in (notes 1 & 5)	250	69,685	69,935
Transfers out (notes 1 & 5)	-	(1,233)	(72,801)
Refunding bonds issued (note 10)	-	8,720	8,720
Payment to refunded bond escrow agent	-	(8,646)	(8,646)
Sale of capital assets	-	106	352
Total other financing sources (uses)	250	68,632	(2,440)
Net change in fund balances	(10,895)	(102,662)	(48,842)
Fund balances - beginning, restated	62,658	502,884	1,293,777
Fund balances - ending	\$ 51,763	\$ 400,222	\$ 1,244,935

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

FRANKLIN COUNTY, OHIO

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2019

(Amounts in 000's)

Net change in fund balances - total governmental funds (page 29)	\$	(48,842)
Amounts reported for governmental activities in the statement of activities (page 23) are different because:		
Governmental funds report capital outlays as expenditures.		
However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The effect on the change in net position is calculated as follows:		
Per statement of revenues, expenditures and changes in fund balances:		
Capital outlay expenditures	132,587	
Capitalized expenditures reported in functional areas	13,761	
Per statement of activities:		
Depreciation expense (Note 9)	(35,310)	111,038
The net effect of transactions involving sales and retirements of capital assets decreased net position (Note 9)		(1,719)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The amount is the net effect of the prior year items against current year accruals.		(22,016)
Proceeds of debt provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. The effect on the change in net position is as follows:		
Per statement of revenues, expenditures and changes in fund balances:		
Issuance of debt, including refunding bonds and capital leases	(8,720)	
Principal retirement, including capital leases (Note 10)	34,154	25,434
Governmental funds report the effect of issuance costs and premiums when the debt is first issued, whereas these amounts are deferred to future periods and amortized in the statement of activities. The effect on the change in net position is as follows:		
Per statement of activities:		
Amortization of bond premiums (Note 10)	3,524	
Amortization of deferred charges (Note 10)	(881)	2,643
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		47,023
Except for amounts reported as deferred outflows or deferred inflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		(135,162)
Some expenses are reported in the statement of activities but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The amount is the net effect of prior year items against current year accruals.		(38,984)
Internal service funds are used by management to charge the costs of employee benefits and telecommunications to individual funds. The net revenue of the internal service funds is reported with governmental activities.		7,216
Change in net position of governmental activities (page 23)	\$	(53,369)

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

FRANKLIN COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2019**

(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales tax	\$ 303,568	\$ 313,361	\$ 313,361	\$ -
Property taxes	46,984	45,668	49,612	3,944
Licenses and permits	763	763	882	119
Fees and charges for services	52,137	50,837	51,443	606
Fines and forfeitures	1,052	1,052	1,774	722
Intergovernmental	39,946	41,373	45,173	3,800
Investment income	24,018	29,218	30,098	880
Other	1,887	1,887	2,744	857
Total revenues	<u>470,355</u>	<u>484,159</u>	<u>495,087</u>	<u>10,928</u>
Expenditures:				
Current:				
General government	100,482	99,269	94,461	4,808
Judicial	112,914	115,068	110,814	4,254
Public safety	152,893	161,564	160,287	1,277
Human services	6,476	7,405	7,065	340
Public works	1,379	1,400	1,341	59
Community development	6,271	8,423	6,901	1,522
Capital outlays	-	1,528	742	786
Intergovernmental grants	7,660	7,660	7,660	-
Total expenditures	<u>388,075</u>	<u>402,317</u>	<u>389,271</u>	<u>13,046</u>
Excess (deficiency) of revenues over (under) expenditures	82,280	81,842	105,816	23,974
Other financing sources (uses):				
Transfers in	372	2,997	3,000	3
Transfers out	(96,554)	(86,092)	(69,818)	16,274
Advances in	-	373	373	-
Advances out	(185)	(185)	(185)	-
Proceeds from sale of capital assets	21	21	61	40
Total other financing sources (uses)	<u>(96,346)</u>	<u>(82,886)</u>	<u>(66,569)</u>	<u>16,317</u>
Net change in fund balance	(14,066)	(1,044)	39,247	40,291
Fund balance - beginning	<u>232,027</u>	<u>232,027</u>	<u>232,027</u>	<u>-</u>
Fund balance - ending	<u>\$ 217,961</u>	<u>\$ 230,983</u>	<u>\$ 271,274</u>	<u>\$ 40,291</u>

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

FRANKLIN COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Board of Developmental Disabilities Fund
For the Year Ended December 31, 2019**

(Amounts in 000's)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final Budget	Actual Amounts	
Revenues:				
Property taxes	\$ 173,579	\$ 174,530	\$ 173,284	\$ (1,246)
Fees and charges for services	2,901	2,901	3,494	593
Intergovernmental	49,607	49,619	71,393	21,774
Other	5,890	5,890	5,966	76
Total revenues	231,977	232,940	254,137	21,197
Expenditures:				
Current:				
Health	251,089	252,619	229,423	23,196
Excess (deficiency) of revenues over (under) expenditures	(19,112)	(19,679)	24,714	44,393
Other financing sources (uses):				
Proceeds from sale of capital assets	20	20	184	164
Total other financing sources (uses)	20	20	184	164
Net change in fund balance	(19,092)	(19,659)	24,898	44,557
Fund balance - beginning	310,664	310,664	310,664	-
Fund balance - ending	\$ 291,572	\$ 291,005	\$ 335,562	\$ 44,557

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

FRANKLIN COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Children Services Board Fund
For the Year Ended December 31, 2019**

(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 121,662	\$ 122,320	\$ 121,308	\$ (1,012)
Fees and charges for services	1,053	1,053	2,322	1,269
Intergovernmental	77,895	77,904	74,668	(3,236)
Other	585	585	655	70
Total revenues	<u>201,195</u>	<u>201,862</u>	<u>198,953</u>	<u>(2,909)</u>
Expenditures:				
Current:				
Human services	211,793	212,407	204,226	8,181
Excess (deficiency) of revenues over (under) expenditures	(10,598)	(10,545)	(5,273)	5,272
Other financing sources (uses):				
Proceeds from sale of capital assets	1	1	1	-
Total other financing sources (uses)	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Net change in fund balance	(10,597)	(10,544)	(5,272)	5,272
Fund balance - beginning	<u>133,593</u>	<u>133,593</u>	<u>133,593</u>	<u>-</u>
Fund balance - ending	<u>\$ 122,996</u>	<u>\$ 123,049</u>	<u>\$ 128,321</u>	<u>\$ 5,272</u>

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

FRANKLIN COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Alcohol, Drug and Mental Health Board Fund
For the Year Ended December 31, 2019**

(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 54,464	\$ 54,763	\$ 54,309	\$ (454)
Intergovernmental	22,472	28,051	23,953	(4,098)
Other	2,501	2,501	4,655	2,154
Total revenues	79,437	85,315	82,917	(2,398)
Expenditures:				
Current:				
Health	102,792	107,356	90,245	17,111
Excess (deficiency) of revenues over (under) expenditures	(23,355)	(22,041)	(7,328)	14,713
Other financing sources (uses):				
Transfers in	-	250	250	-
Total other financing sources (uses)	-	250	250	-
Net change in fund balance	(23,355)	(21,791)	(7,078)	14,713
Fund balance - beginning	65,121	65,121	65,121	-
Fund balance - ending	\$ 41,766	\$ 43,330	\$ 58,043	\$ 14,713

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

FRANKLIN COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2019**

(Amounts in 000's)

	Business-type Activities			Governmental
	Enterprise Funds			Activities
	Water and Sewer	Parking Facilities	Total	Internal Service Funds
Assets:				
Current assets:				
Equity with County Treasurer (notes 1 & 4)	\$ 8,564	\$ 4,197	\$ 12,761	\$ 41,197
Cash, cash equivalents and investments in segregated accounts (notes 1 & 4)	-	4	4	-
Accounts receivable, net	1,778	374	2,152	350
Due from other funds (note 5)	-	3	3	14
Inventories (note 1)	180	-	180	-
Total current assets	10,522	4,578	15,100	41,561
Noncurrent assets:				
Capital assets, net of accumulated depreciation:				
Nondepreciable (notes 1 & 9)	13,223	459	13,682	-
Depreciable (notes 1 & 9)	57,180	9,557	66,737	461
Total noncurrent assets	70,403	10,016	80,419	461
Total assets	80,925	14,594	95,519	42,022
Deferred outflows of resources:				
Deferred charge on refunding	75	-	75	-
Pension	552	328	880	554
OPEB	89	59	148	101
Total deferred outflows of resources	716	387	1,103	655
Liabilities:				
Current liabilities:				
Accrued wages	72	52	124	61
Compensated absences payable (notes 1 & 10)	-	5	5	5
Accounts payable	1,052	434	1,486	10,069
Accrued interest	22	10	32	-
Due to other funds (note 5)	5	24	29	26
General obligation bonds (note 10)	160	370	530	-
Loans payable (note 10)	1,225	-	1,225	-
Total current liabilities	2,536	895	3,431	10,161
Noncurrent liabilities:				
Advances from other funds (note 5)	-	-	-	50
Compensated absences payable (notes 1 & 10)	77	32	109	37
General obligation bonds, net of unamortized premiums (note 10)	6,304	2,575	8,879	-
Loans payable (note 10)	21,096	-	21,096	-
Net pension liability	1,764	1,010	2,774	1,641
Net OPEB liability	823	472	1,295	764
Total noncurrent liabilities	30,064	4,089	34,153	2,492
Total liabilities	32,600	4,984	37,584	12,653
Deferred inflows of resources:				
Pension	48	21	69	22
OPEB	2	1	3	2
Total deferred inflows of resources	50	22	72	24
Net position:				
Net investment in capital assets	41,359	6,708	48,067	461
Unrestricted	7,632	3,267	10,899	29,539
Total net position	\$ 48,991	\$ 9,975	\$ 58,966	\$ 30,000

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

FRANKLIN COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2019**

(Amounts in 000's)

	Business-type Activities			Governmental
	Enterprise Funds			Activities
	Water and Sewer	Parking Facilities	Total	Internal Service Funds
Operating revenues:				
Fees and charges for services	\$ 8,874	\$ 2,603	\$ 11,477	\$ 131,657
Other	298	374	672	124
Total operating revenues	<u>9,172</u>	<u>2,977</u>	<u>12,149</u>	<u>131,781</u>
Operating expenses:				
Personal services	1,370	843	2,213	1,281
Cost of sales and services	8,232	1,380	9,612	123,284
Depreciation (note 9)	1,101	506	1,607	60
Total operating expenses	<u>10,703</u>	<u>2,729</u>	<u>13,432</u>	<u>124,625</u>
Operating income (loss)	(1,531)	248	(1,283)	7,156
Nonoperating revenues (expenses):				
Gain (loss) on disposal of capital assets	(24)	-	(24)	-
Investment income	-	25	25	-
Interest expense	(504)	(127)	(631)	-
Total nonoperating revenues (expenses)	<u>(528)</u>	<u>(102)</u>	<u>(630)</u>	<u>-</u>
Income (loss) before contributions and transfers	(2,059)	146	(1,913)	7,156
Capital grant contributions	1,516	-	1,516	-
Transfers in	<u>2,866</u>	<u>-</u>	<u>2,866</u>	<u>-</u>
Change in net position	2,323	146	2,469	7,156
Net position - beginning	46,668	9,829	56,497	22,844
Net position - ending	<u>\$ 48,991</u>	<u>\$ 9,975</u>	<u>\$ 58,966</u>	<u>\$ 30,000</u>

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

FRANKLIN COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds**

For the Year Ended December 31, 2019

(Amounts in 000's)

	Business-type Activities Enterprise Funds			Governmental Activities
	Water and Sewer	Parking Facilities	Total	Internal Service Funds
Cash flows from operating activities:				
Cash collections from customers	\$ 9,494	\$ 2,614	\$ 12,108	\$ 131,544
Cash payments to suppliers	(7,827)	(1,143)	(8,970)	(120,821)
Cash payments for salaries	(1,378)	(841)	(2,219)	(1,283)
Net cash provided by (used for) operating activities	289	630	919	9,440
Cash flows from noncapital financing activities:				
Transfers from other funds	2,866	-	2,866	-
Net cash provided by (used for) noncapital and related financing activities	2,866	-	2,866	-
Cash flows from capital and related financing activities:				
Construction and acquisition of capital assets	(1,288)	(1,038)	(2,326)	-
Issuance of debt for capital purposes	2,611	-	2,611	-
Repayment of advance from other funds for capital purposes	-	-	-	(50)
Principal payments on debt	(2,689)	(365)	(3,054)	-
Interest payments on debt	(527)	(132)	(659)	-
Net cash provided by (used for) capital and related financing activities	(1,893)	(1,535)	(3,428)	(50)
Cash flows from investing activities:				
Interest received	-	39	39	-
Increase (decrease) in cash for the year	1,262	(866)	396	9,390
Cash and cash equivalents - beginning	7,302	5,067	12,369	31,807
Cash and cash equivalents - ending	<u>\$ 8,564</u>	<u>\$ 4,201</u>	<u>\$ 12,765</u>	<u>\$ 41,197</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (1,531)	\$ 248	\$ (1,283)	\$ 7,156
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	1,101	506	1,607	60
Other non-operating revenue and expenses	312	-	312	-
(Increase) decrease in assets:				
Accounts receivable	10	(363)	(353)	(239)
Inventories	(6)	9	3	-
Prepaid items	-	-	-	1,286
(Increase) decrease in deferred outflows of resources - pension	(306)	(199)	(505)	(307)
(Increase) decrease in deferred outflows of resources - OPEB	(39)	(31)	(70)	(57)
Increase (decrease) in liabilities:				
Accrued wages	9	16	25	-
Accounts payable	55	17	72	768
Due to other funds	-	(1)	(1)	24
Compensated absences	(17)	(14)	(31)	(2)
Net pension liability	804	478	1,282	790
Net OPEB liability	172	111	283	187
Increase (decrease) in deferred inflows of resources - pension	(228)	(121)	(349)	(185)
Increase (decrease) in deferred inflows of resources - OPEB	(47)	(26)	(73)	(41)
Net cash provided by (used for) operating activities	<u>\$ 289</u>	<u>\$ 630</u>	<u>\$ 919</u>	<u>\$ 9,440</u>
Schedule of non-cash capital and related financing activities:				
Capital grant contributions	\$ 1,516	\$ -	\$ 1,516	\$ -

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

FRANKLIN COUNTY, OHIO

**Statement of Net Position
Fiduciary Funds
December 31, 2019**

(Amounts in 000's)

	<u>Custodial Funds</u>
Assets:	
Current assets:	
Equity with County Treasurer (notes 1 & 4)	\$ 153,674
Cash in segregated accounts (notes 1 & 4)	32,913
Property taxes receivable, net (note 6)	<u>2,009,057</u>
Total assets	2,195,644
Liabilities:	
Current liabilities:	
Due to other governments	<u>2,115,444</u>
Total liabilities	2,115,444
Net position:	
Restricted for individuals, organizations and other governments	<u>80,200</u>
Total net position	<u>\$ 80,200</u>

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

FRANKLIN COUNTY, OHIO

***Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

	<u>Custodial Funds</u>
Additions:	
Property and other taxes	\$ 2,527,322
Licenses and permits	2,615
Fees and charges for services	183,945
Fines and forfeitures	34,687
Intergovernmental	17,915
Other	861
Total additions	<u>2,767,345</u>
Deductions:	
Taxes distributed to other governments	2,507,336
Payments made to other governments	4,579
Payments made on behalf of other governments	250,117
Total deductions	<u>2,762,032</u>
Net increase (decrease) in fiduciary net position	5,313
Net position - beginning, restated	<u>74,887</u>
Net position - ending	<u>\$ 80,200</u>

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. Franklin County (the County and the primary government) follows GASB guidance as applicable to its governmental and business-type activities. The most significant of the County's accounting policies are described below.

A. Reporting Entity

Franklin County was formed in 1803 and is a political subdivision of the State of Ohio. The three Commissioners serve as the County's budgeting, taxing and contracting authority. The Auditor serves as the chief fiscal officer. The Treasurer serves as the custodian of funds. All are elected positions.

The reporting entity is comprised of the primary government and other organizations (component units) that are included to ensure that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County and for which the Commissioners are financially accountable.

Component units are legally separate organizations for which the County is financially accountable. Financial accountability exists in situations where the Commissioners appoint a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt or the levying of taxes if there is also the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the County.

The component units column on the government-wide financial statements includes the financial data of the County's discretely presented component units. They are reported in a separate column to emphasize their legal separation from the County. Condensed financial information for each component unit is provided in Note 19.

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

These two interrelated nonprofit corporations were organized under Ohio Revised Code (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 the team. While appointed by the Commissioners, the board operates autonomously and selects its own management.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies (Continued)

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. During 2007, the County issued special obligation bonds and notes for the construction of a new stadium (Huntington Park) and has pledged non-tax General Fund revenue for the related annual debt service, placing a financial burden on the County. The County owns the ballpark, and leases it to Stadium and Team through a lease agreement expiring in December 2033. See Note 8 for more information about the lease.

Franklin County Transportation Improvement District (FCTID) On March 12, 2019, the County created a transportation improvement district pursuant to Section 5540.02(A) of the Ohio Revised Code for the purpose of financing, constructing, maintaining, repairing and operating selected transportation projects. This FCTID includes all of the territory within the boundaries of Franklin County, Ohio, including all or portions of all of the political subdivisions within Franklin County.

The FCTID board of trustees are constituted, pursuant to ORC Sections 5540.02(A) and (C)(2) and are governed by a board of trustees consisting of five voting members appointed by and who serve at the pleasure of the Board of the Franklin County Commissioners, as well as, two nonvoting members appointed by the Speaker of the House of Representatives and the President of the Senate of the Ohio General Assembly.

ARC Industries, Incorporated, of Franklin County, Ohio (ARC Industries) Effective January 1, 2019 ARC Industries became private from the Franklin County Board of Developmental Disabilities (FCBDD) and is operating independently. As such it is no longer being presented as a discretely presented component unit of the County.

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

Franklin County Transportation
Improvement District
111 Liberty Street
Columbus, Ohio 43215

Franklin County Stadium
330 Huntington Park Lane
Columbus, Ohio 43215-9988

In the case of the entities listed below, the County serves as fiscal agent but is not financially accountable for their operations. Accordingly, the activities of these entities are presented as custodial funds within the basic financial statements.

Franklin County Public Health
Franklin County Soil and Water Conservation District
Mid-Ohio Regional Planning Commission
Franklin County Community Based Correctional Facility

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies (Continued)

The County's joint ventures and related organizations are listed below. 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 responsibility. For the related organizations, the County either appoints or acts as a member on the board, but the County's accountability for the organizations does not extend beyond the board membership, or the County receives financial benefit from the organization. See Notes 20 and 21, respectively, for more detail.

Joint Ventures

Columbus/Franklin County Affordable Housing Trust Corporation
Columbus-Franklin County Finance Port Authority
Franklin Park Conservatory Joint Recreation District

Related Organizations and Other Agreements

Central Ohio Community Improvement Corporation
Columbus and Franklin County Metropolitan Park District
Columbus Metropolitan Housing Authority
Columbus Metropolitan Library
Franklin County Convention Facilities Authority
Franklin County Family and Children First Council
Franklin County Healthier Buckeye Council
Friends of the Shelter
Housing of City Prisoners
Workforce Development Board of Central Ohio

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Measurement Focus Measurement focus refers to *what* is expressed in reporting an entity's financial performance and position. A particular measurement focus is accomplished by considering *which* resources are measured. Changes in the economic resources are reflected as changes in net position (total assets and deferred outflows less total liabilities and deferred inflows). This focus is used in the government-wide, the proprietary fund and the fiduciary fund financial statements. Changes in the current financial resources focuses on the transactions or events that have increased or decreased the resources available for spending in the near future. This focus is used in the governmental fund financial statements.

Basis of Accounting Basis of accounting determines when transactions are reported on the financial statements. Differences in the accrual and the modified accrual basis of accounting arise in the timing of recognition of revenue and the recording of unavailable revenue, and in the presentation of expenses versus expenditures. The government-wide, the proprietary fund and the fiduciary fund financial statements report transactions on the accrual basis. The governmental fund financial statements utilize the modified accrual method. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means that the resources will be collected soon enough to be used to pay liabilities of the current fiscal year. The County considers revenues to be available if collected within sixty days of year-end. Under the non-GAAP budgetary basis, transactions are recorded when cash is received or disbursed.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies (Continued)

Revenues: Exchange and Non-exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place.

On the modified accrual basis, revenue from transactions must also be available before it can be recognized. Under this basis, the following revenue sources are considered to be both measurable and available at year-end: sales taxes, interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Unearned Revenue Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue.

Unavailable Revenue Resource inflows that do not qualify for recognition as revenue in a governmental fund because they are not yet considered to be available. Sales taxes collected by the State as of December 31, 2019 and due to the County have been recorded as unavailable revenue. Property taxes for which there is an enforceable legal claim as of December 31, 2019, but were levied to finance year 2020 operations, have been recorded as unavailable revenue. Also, grants and entitlements received before the eligibility requirements are met are recorded as unavailable revenue.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is decreases in net financial resources (expenditures) rather than expenses. On the modified accrual basis, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, provided current financial resources are to be used. As a result, compensated absences and most claims and judgments are not recorded as expenditures or liabilities until current financial resources are required. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Financial Statement Presentation The County's basic financial statements consist of government-wide statements displaying information about the County as a whole, and fund financial statements that provide a more detailed level of financial information.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies (Continued)

Government-wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. The statement of net position and the statement of activities include the non-fiduciary financial activities of the primary government and its component units. The statements distinguish between those primary government activities that are governmental (financed primarily by taxes and grants) and those that are business-type (relying significantly on user fees and charges). Component units are aggregated and shown in a single column, regardless of the type of underlying activity.

The statement of net position presents the financial condition of the governmental and business-type activities of the County and its component units at year-end. All assets, liabilities and deferrals associated with the operation of the County are included. Interfund receivables and payables within governmental activities and within business-type activities have been eliminated to minimize the duplicating effect on assets and liabilities within the governmental and business-type activities total columns. The balances of the internal service funds have been eliminated against the expenses and program revenues shown in governmental activities on the statement of activities.

The statement of activities demonstrates the degree to which the direct expenses are offset by program revenues for each function of the County's governmental activities, for each segment of the business-type activities of the County and for activities of the County's component units. This comparison of direct expenses with program revenues identifies the extent to which each segment or function is self-financing or draws from the County's general revenues. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function or segment. Program revenues include (1) charges paid by the recipient of the goods or services and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Revenues that are not classified as program revenues are presented as general revenues of the County. The activities of the internal service funds and interfund activity within the same function have been eliminated to avoid duplicating revenues and expenses. However, interfund services provided and used between functions are not eliminated in the process of consolidation. The County does not allocate indirect expenses to functions or segments in the statement of activities.

Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 6). Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements that specify the year when the resources are required to be used or the year when use is first permitted; matching requirements in which the County must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the County on a reimbursement basis.

Fund Financial Statements The County uses funds to segregate transactions related to certain functions or activities in order to aid financial management and demonstrate legal compliance. Separate financial statements present financial information at a more detailed level for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The governmental and enterprise fund financial statements focus on major funds, with each major fund presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The County also maintains two internal service funds. Custodial funds, a type of fiduciary fund, are used to account for assets held by the government as agent for individuals, private organizations and other governments.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies (Continued)

Governmental Funds Governmental funds are those through which most governmental functions are financed. All governmental funds are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and deferred inflows of resources generally are included on the balance sheet. Expendable assets are assigned to the various governmental funds according to the purposes for use. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets, liabilities and deferred inflows of resources is reported as fund balance. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Reconciliation with brief explanations is included so as to better identify the relationship between the government-wide statements and the statements for governmental funds.

The following are the County's major governmental funds:

General Fund The General Fund is the primary operating fund and is available for any purpose, provided it is expended or transferred in accordance with state law. It accounts for all financial resources of the primary government not recorded elsewhere.

Board of Developmental Disabilities (FCBDD) Fund The FCBDD fund accounts for property taxes and federal and state grants restricted to expenditures for those services that benefit its clients. Expenditures include those for social service contracts, medical providers and the maintenance and operation of buildings and buses.

Children Services Board Fund The Children Services Board fund accounts for property taxes and federal and state funds restricted for programs designed to help abused, neglected, dependent and troubled children and their families.

Alcohol, Drug and Mental Health Board (ADAMH Board) Fund The ADAMH Board fund accounts for the provision of alcohol, drug addiction and mental health services to the public, generally through contracts with local mental health agencies. The largest revenue sources are property taxes, and federal and state funding.

The County's nonmajor governmental funds account for (1) grants and other resources where use is restricted to a particular purpose; (2) the accumulation of resources for, and payment of, the principal, interest and related costs for the County's long-term debt; and (3) financial resources used for the acquisition, construction or renovation of facilities (other than those financed by proprietary funds).

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies (Continued)

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service. Like the government-wide statements, all proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. All assets, deferred outflows, liabilities and deferred inflows associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The County intends that the cost of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. The County's enterprise funds are listed below:

Water and Sewer Fund The Water and Sewer fund accounts for the provision of water and sewer services to some parts of the County not serviced by others.

Parking Facilities Fund The Parking Facilities fund accounts for the fees and operations of parking facilities near County offices that serve County employees and the general public.

Internal service funds account for the financing of services provided by one agency to other agencies of the government on a cost-reimbursement basis. The County has an internal service fund to account for employee benefits and one for telecommunication charges to other funds.

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The County uses custodial funds to account for assets held in a purely custodial capacity as fiscal agent for other entities and for various taxes, state-shared revenues, and fines and forfeitures collected on behalf of and distributed to other local governments. Custodial fund transactions typically involve only the receipt, temporary investment and distribution of these resources.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies (Continued)

C. Cash, Cash Equivalents and Investments

Cash resources of the majority of individual funds are combined to form a pool of cash and investments managed by the County Treasurer. Interest earned on investments is accrued as earned. Under existing Ohio law, all investment earnings are assigned to the General Fund unless contractually required to be credited to a specific fund. Distribution is made utilizing a formula based on the average monthly balance of cash and cash equivalents of all funds. Interest revenue credited to the General Fund (non-GAAP budgetary basis) during the year amounted to \$30,098,000 which includes \$24,780,000 assigned from other County Funds.

For reporting purposes, "Equity with County Treasurer" is defined as cash on hand, demand deposits and investments held in the County treasury. "Cash, cash equivalents and investments in segregated accounts" 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's proprietary funds 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.

The County's investment in the State Treasury Asset Reserve of Ohio (STAR Ohio) is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company and is recognized as an external investment pool by the County. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given twenty-four hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes. Note 4 provides details regarding cash, cash equivalents and investments held by the County.

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

D. Loans Receivable

"Loans receivable" consists 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" is offset by a credit to "Unearned revenue." The expenditure is recorded when the loan is made. The loans for which there is some doubt of collection are not included in the receivable.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Inventories

Inventories consist of expendable supplies held for consumption. Inventories are valued at cost using the first in/first out (FIFO) method and recorded as expenditures/expenses when used rather than when purchased.

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019, are recorded as prepaid items in both the government-wide and fund financial statements. The consumption method is used, recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

G. Capital Assets

Capital assets are those assets not specifically related to activities reported in the proprietary funds and generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at their acquisition value. For assets other than infrastructure, the County maintains a capitalization threshold of \$5,000 (amount not rounded), an estimated life of five or more years and a salvage value equal to 10 percent of the original cost for certain assets. The County's infrastructure consists of roads, bridges, water lines and sewer lines, with a capitalization threshold of \$100,000. The costs of improvements and major renovations that extend the asset's useful life are capitalized. Interest incurred during the construction of assets utilized by the enterprise funds is also capitalized. Normal maintenance and repair costs that do not add to the value of the asset nor materially extend an asset's life are not capitalized.

Capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure have been estimated based on the County's historical records of necessary improvements and replacement. Capital assets are shown net of accumulated depreciation. Depreciation and amortization of capitalized interest are computed using the straight-line method over the following estimated useful lives:

Buildings	30-50 years
Building improvements	10-25 years
Roads and bridges	37-50 years
Sewer and water lines	20-70 years
Machinery and equipment	5-20 years

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies (Continued)

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, pension and for other postemployment benefits (OPEB). A deferred charge on refunding results from the difference in the carrying value of refunding debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 14 and 15.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position explained in Notes 14 and 15.

I. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension and OPEB liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expense, information about the fiduciary net position of the pension and OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension and OPEB systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension and OPEB systems report investments at fair value. Each year's net pension and OPEB liability liquidation are proportionately funded by the governmental and enterprise funds containing payroll expenditures (see Notes 14 and 15).

J. Interfund Balances

Activity between funds that represents lending/borrowing arrangements outstanding, and unpaid interfund services at the end of the fiscal year are referred to as "Due to/from other funds" or "Advances to/from other funds." Interfund receivables and payables within governmental activities and within business-type activities have been eliminated in the government-wide statement of net position; any residual outstanding between the governmental activities and business-type activities are reported as "Internal balances."

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies (Continued)

K. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported on the government-wide statement of net position, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

Bonds payable are reported net of the applicable bond premium or discount. Debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in full from current financial resources are reported as obligations of the funds. However, claims and judgments, compensated absences, net pension liability and net OPEB liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, loans and capital leases are recognized as liabilities on the fund financial statements when due.

L. Self-insurance

The Commissioners have formed the Franklin County Cooperative Health Benefits Program (the Program) to provide multiple employee health care benefit plans. Approximately 5,000 County employees and 500 employees of other political subdivisions are covered by the Program. Premiums are established based on an independent actuarial evaluation, and are designed to be sufficient to cover all incurred claims and build a reserve for this joint self-insurance arrangement. If the reserve is insufficient at any point in time to cover catastrophic losses, the losses will be covered by the County's General Fund with adjustments made to future premium rates. The County is the predominant participant, and activities related to the Program are reported in the Employee Benefits internal service fund. The County has recorded a liability at year-end in the Employee Benefits fund for pending claims and incurred but unreported claims.

Beginning in 2012 the County began to self-insure its workers' compensation costs. Charges are established based on an independent actuarial evaluation, and are designed to be sufficient to cover all incurred claims and maintain a reserve for this self-insurance arrangement. If the reserve is insufficient at any point in time to cover claims, the claims will be covered by the County's General Fund with adjustments made to future charge rates. The County is the only participant and activities related to the program are reported in the Employee Benefits internal service fund.

The County maintains comprehensive insurance coverage with private carriers for real property, building contents and vehicles in a maximum amount of \$500 million (blanket limit) with a \$100,000 deductible clause. In addition, the County self-insures its general liability coverage, except for medical malpractice insurance for the Sheriff's Inmate Medical Care Program, which covers the doctors, nurses, and the County's various liability with respect thereto. The commercial coverage for this medical malpractice insurance has a \$1 million per occurrence limit with a \$3 million per year aggregate limit and a \$6 million maximum policy limit.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies (Continued)

M. Compensated Absences

The County permits employees to accumulate earned but unused vacation and sick leave benefits. Vacation benefits are accrued as a liability in the government-wide and proprietary fund financial statements when the benefits are earned if (1) the vacation leave is related to 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 in the government-wide and proprietary fund financial statements using the vesting method. The sick leave liability is based on accumulated sick leave and employee wage rates at December 31 for those employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. A liability for compensated absences is recorded in governmental funds only if they have matured, for example as a result of employee resignation or retirement.

The criteria for determining vacation and sick leave liabilities are based on Commissioners' policies for compensated absences. The policies set by negotiated agreements and by other appointing authorities may vary slightly. Vacation and sick leave are accumulated based on hours worked. Vacation pay is fully vested after one year of full-time 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.

N. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies (Continued)

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party—such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the Board of County Commissioners. Those committed amounts cannot be used for any other purpose unless the Board of County Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. The Board of County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of County Commissioners. Unlike commitments, assignments generally only exist temporarily and additional action does not normally have to be taken for the removal of an assignment.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 1 – Summary of Significant Accounting Policies (Continued)

O. Net Position

Net position represents the difference between assets, deferred outflows, liabilities and deferred inflows. Net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors or grantors, or laws or regulations of other governments. Restricted resources are applied when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for water and sewer services and for use of the parking facilities. Operating expenses are necessary costs incurred to provide the services that are the primary activities of the fund. Revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Q. Capital Contributions

Capital contributions are made from the federal, state, and other participating local governments to the governmental funds for construction projects. For business-type activities, capital contributions arise from contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

R. Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds.

S. Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

T. Fair Value

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 2 – Changes in Accounting Principles and Restatement of Net Position

For 2019, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. The implementation of this pronouncement had the following effect on net position as reported December 31, 2018:

(Amounts in 000's)	
	Governmental Activities
Net position December 31, 2018	\$ 998,723
Adjustments:	
Non-fiduciary activity	
Equity with County Treasurer	9,791
Cash in segregated accounts	281
Accounts payable	(3,903)
Amounts held and due to others	(163)
Retainage payable	(4,956)
Restated net position December 31, 2018	<u>\$ 999,773</u>

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 2 – Changes in Accounting Principles and Restatement of Net Position (Continued)

	(Amounts in 000's)	
	General	Other Governmental Funds
Fund Balance December 31, 2018	\$ 282,060	\$ 502,603
Adjustments:		
Non-fiduciary activity		
Equity with County Treasurer	9,791	-
Cash in segregated accounts	-	281
Accounts payable	(3,903)	-
Amounts held and due to others	(163)	-
Retainage payable	(4,956)	-
Restated fund balance December 31, 2018	<u>\$ 282,829</u>	<u>\$ 502,884</u>

During the year, the County also adopted the GASB Statements listed below.

Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations. An asset retirement obligation is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to preform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

Statement No. 90, *Majority Equity Interest – An Amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment.

The adoption of the above statements had no impact on these financial statements.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 2 – Changes in Accounting Principles and Restatement of Net Position (Continued)

Other pronouncements (listed below) have been issued by the GASB. The County intends to adopt these pronouncements at the required time. The County has not determined the effect that adoption of these statements will have on its financial statements.

- GASB Statement No. 87, *Leases* - effective for financial statements for periods after December 15, 2019.
- GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period* – effective for financial statements for periods beginning after December 15, 2019.
- GASB Statement No. 91, *Conduit Debt Obligations* – effective for reporting periods beginning after December 15, 2020.
- GASB Statement No. 92 *Omnibus 2020* – effective primarily for reporting periods beginning after June 15, 2020.

Note 3 – Budgetary Information and Compliance

In accordance with Ohio law, annual budgets are adopted for the General Fund, special revenue funds, debt service funds, capital projects funds, and proprietary funds. The Franklin County Budget Commission, composed of the Auditor, Treasurer and Prosecutor, approves tax budgets and certificates of estimated resources for the County itself and for schools, municipalities, townships and other agencies that are funded by tax dollars. The certificate of estimated resources issued by the Budget Commission states the projected revenue of each fund and establishes a limit on the amount the County may appropriate. The County's total contemplated expenditures from any fund during the fiscal year cannot exceed the amount available as stated in the certificate of estimated resources. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. During the year, as actual revenues vary from the estimates, the certificate may be amended further if an estimate needs either to be increased or decreased. Such amendments were made during 2019. The amounts reported as the original budget reflect the amounts in the amended certificate of estimated resources in place on the date the operating budget is adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate issued during 2019.

The appropriations resolution is the Commissioners' authorization to spend resources. The resolution sets annual limits on expenditures plus encumbrances at the major object level within a fund, thereby establishing the legal level of control. The Commissioners passed the 2019 appropriation resolution on December 18, 2018. Revisions to the original budget require a resolution signed by at least two Commissioners. Supplemental appropriations were made during 2019. Under Ohio law, budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. At the end of the year, all encumbrances are canceled and all appropriations lapse, reverting to the respective funds from which they were appropriated.

Three nonmajor governmental funds had a negative fund balance on the GAAP basis (Economic Development and Planning \$89,000, Dog and Kennel \$444,000 and General Bond Retirement \$3,000). The deficit was due to the timing of intergovernmental revenue and temporary financing through loans from the General Fund.

FRANKLIN COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 3 – Budgetary Information and Compliance (Continued)

The County reports financial position, results of operations and changes in fund balance based on GAAP. State law also requires the County to account for transactions on a non-GAAP budgetary basis of cash receipts, cash disbursements and encumbrances. The major differences between the non-GAAP budgetary basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Borrowing arrangements between funds are treated as revenues and expenditures (budget) as opposed to increases and decreases in assets and liabilities (GAAP).

The statement of revenues, expenditures and changes in fund balances – budget and actual (non-GAAP budgetary basis) is presented in the basic financial statements for the General Fund and major special revenue funds. Adjustments necessary to reconcile the results of operations at the end of the year between the GAAP basis and the non-GAAP budgetary basis are as follows:

Net Change in Fund Balance (Deficit) General and Major Special Revenue Funds (Amounts in 000's)				
	General	FCBDD	Children Services Board	ADAMH Board
GAAP basis	\$ 49,702	\$ 24,444	\$ (9,431)	\$ (10,895)
Net adjustment for revenue accruals	(13,418)	1,006	4,537	(1,996)
Net adjustment for expenditure accruals	(835)	(552)	(378)	5,813
Differences in reporting for interfund balances	4,938	-	-	-
Funds budgeted as Special Revenue Funds	(1,140)	-	-	-
Non-GAAP budgetary basis	\$ 39,247	\$ 24,898	\$ (5,272)	\$ (7,078)

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 4 – Cash, Deposits and Investments

Moneys held by the County are classified by state statute into two categories. Active moneys are public moneys determined to be necessary to meet current demands upon the County treasury. Active moneys must be maintained either as cash in the County treasury, in commercial accounts payable or able to be withdrawn 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 may be deposited or invested in authorized securities in accordance with the Franklin County Treasurer Investment and Depository Policy, as adopted by majority vote of the Investment Advisory Committee.

Primary Government

Deposits: Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's deposits was \$98,410,000. The bank balances totaled \$92,800,000.

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. Public depositories must give security for all public funds on deposit. These limitations may either specifically collateralize individual accounts in addition to amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a single pool of collateral for the benefit of every depositor via the Ohio Pooled Collateral Program administered by the Treasurer of State. Specific collateral must equal or exceed 105 percent of the carrying value of assets, whereas pooled collateral must equal or exceed 102 percent or lesser amount as determined by the Treasurer of State. Although all statutory and policy requirements for the deposit of money have been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments: The following securities are authorized investments under both the County's policy and the ORC:

1. United States Treasury notes, bills, bonds, or other obligation or security issued by the Treasury, any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon security that is a direct obligation of the United States.
2. Bonds, notes, debentures, or any other obligations or securities issued directly by any federal government agency or instrumentality.
3. Bonds 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 and the investments shall not exceed five percent of the County's total average portfolio.
4. The State Treasurer's investment pool (STAR Ohio).
5. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that the investments are made only through eligible institutions and the investments shall not exceed fifty percent of the County's total average portfolio.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 4 – Cash, Deposits and Investments (Continued)

6. Up to fifteen percent of the County's total average portfolio in high-grade notes issued by U. S. corporations, and the notes mature no later than two years after purchase.
7. Up to twenty-five percent of the County's total average portfolio in either of the following:
 - 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 no later than 270 days after purchase.
 - b. Bankers acceptances of banks insured by the FDIC when the obligations are eligible for purchase by the Federal Reserve System and mature no later than 180 days after purchase.
8. High-grade debt interests issued by foreign nations diplomatically recognized by the U.S. government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed one percent of a two-year rolling average of the County's portfolio, and shall mature no later than five years after purchase.
9. Written repurchase agreements in the securities described in (1) or (2) provided that the market value of the agreement be at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days.

Investments in derivative securities, reverse repurchase agreements and collateralized mortgage obligations are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and purchases on margin or short sale are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific County obligation or debt.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 4 – Cash, Deposits and Investments (Continued)

As of December 31, 2019, the primary government had the following investments (based on quoted market prices) and maturities:

(Amounts in 000's, Time in Years)					
Investment Type	Fair Value	Less than 1	1 – 2	2 – 5	% of Portfolio
U.S. Treasuries	\$ 64,001	\$ 27,007	\$ 28,483	\$ 8,511	4.59%
FHLB notes	179,645	58,338	58,166	63,141	12.87%
FHLMC notes	353,920	87,933	55,824	210,163	25.36%
FNMA notes	235,259	131,986	62,806	40,467	16.86%
FFCB notes	289,667	67,028	59,899	162,740	20.76%
Foreign bonds	17,502	5,500	3,500	8,502	1.25%
Municipal bonds	55,531	-	14,633	40,898	3.98%
Commercial paper	109,839	109,839	-	-	7.87%
STAR Ohio	73,635	73,635	-	-	5.28%
Money markets	16,430	16,430	-	-	1.18%
Total investments	<u>\$ 1,395,429</u>	<u>\$ 577,696</u>	<u>\$ 283,311</u>	<u>\$ 534,422</u>	<u>100.00%</u>

Interest rate risk: Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The ORC and the Investment and Depository Policy of the County limit the purchase of securities to those with a maturity of no more than five years from the date of purchase unless matched to a specific obligation or debt of the County.

Credit risk: Credit risk is the risk of loss due to the failure of the security issuer to pay principal or interest, or the failure of the issuer to make timely payments of principal or interest. The ORC limits investments in commercial paper, corporate bonds, municipal bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations at the time of purchase. All U.S. Treasuries and federal agency notes had a rating of AA+ from Standard & Poor's, and Aaa from Moody's. All municipal bonds had a rating of AAA from Standard & Poor's, and Aa2 from Moody's. Investments in commercial paper were rated A1 by Standard & Poor's and P1 by Moody's. The ORC limits investments in foreign bonds to the top three ratings issued by nationally recognized statistical rating organizations at the time of purchase. The State of Israel Bonds were rated A+ by Standard & Poor's, and A1 by Moody's. Standard & Poor's has assigned STAR Ohio an AAAM money market rating. The County had investments in two other money market accounts at year-end, each rated AAAM by Standard & Poor's and Aaa by Moody's.

Concentration of credit risk: The County's investment policy provides for diversification to avoid undue concentration in securities of one type or securities of one financial institution. This restriction does not apply to obligations guaranteed by the U.S. government. Of the County's total investments, 12.87 percent are FHLB notes, 25.36 percent are FHLMC notes, 16.86 percent are FNMA notes, 20.76 percent are FFCB notes, and 7.87 percent are commercial paper. All other investment types are less than seventeen percent of the County's total investments.

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 4 – Cash, Deposits and Investments (Continued)

Custodial credit risk: For an investment, the custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. In order to mitigate custodial risk, the County purchases its investments only through an approved broker/dealer or institution. Further, payment for investments is 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.

Component Units

Deposits: All monies are deposited into banks or investment companies designated by each component unit's governing board. Funds not needed for immediate expenditure may be deposited in interest bearing or non-interest bearing accounts, or U.S. government obligations. Security shall be furnished for all deposits, whether interest bearing or non-interest bearing, except that no such security is required for U.S. government obligations.

Custodial risk is the risk that, in the event of bank failure, the deposits of the component unit might not be recovered. At December 31, 2019, discretely presented component units held demand deposits with a carrying value of \$2,818,000. The bank balances totaled \$2,547,000.

Investments: As of December 31, 2019, the component units had the following investments (based on quoted market prices) and maturities (where applicable):

(Amounts in 000's, Time in Years)			
Investment Type	Fair Value	Less than 1	% of Portfolio
Managed equity account	\$ 3,183	\$ -	75.29%
Cash surrender value of life insurance	1,045	-	24.71%
Total investments	<u>\$ 4,228</u>	<u>\$ -</u>	<u>100.00%</u>

Interest rate risk: The component units do not have policies limiting investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Credit risk: Component units do not place a limit on the ratings of their securities other than the ORC requirements.

Concentration of credit risk: The component units do not place a limit on the amount that may be invested in any one issuer.

Custodial credit risk: For an investment, the custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the component unit will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. In order to mitigate custodial risk, the component units purchase their investments only through an approved broker/dealer or institution.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 4 – Cash, Deposits and Investments (Continued)

Reconciliation to Statement of Net Position

The deposits and investments reconcile to the statements of net position as follows:

	(Amounts in 000's)		
	Primary Government	Component Units	Total
Deposits and investments:			
Carrying amount of deposits	\$ 98,410	\$ 2,818	\$ 101,228
Fair value of investments	1,395,429	4,228	1,399,657
Total deposits and investments	<u>\$ 1,493,839</u>	<u>\$ 7,046</u>	<u>\$ 1,500,885</u>
Per statement of net position:			
Equity with County Treasurer	\$ 1,286,311	\$ -	\$ 1,286,311
Cash and investments in segregated accounts	18,582	7,046	25,628
Restricted cash	2,359	-	2,359
	<u>1,307,252</u>	<u>7,046</u>	<u>1,314,298</u>
Per statement of fiduciary net position:			
Equity with County Treasurer	153,674	-	153,674
Cash and investments in segregated accounts	32,913	-	32,913
	<u>186,587</u>	<u>-</u>	<u>186,587</u>
Total per statements of net position	<u>\$ 1,493,839</u>	<u>\$ 7,046</u>	<u>\$ 1,500,885</u>

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 5 – Interfund Balances and Transfers

Interfund balances consisted of the following:

A. Due to/from Other Funds

These balances resulted primarily from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payments between funds are made.

(Amounts in 000's)		
Receivable Fund	Payable Fund	Amount
General	Board of Developmental Disabilities	\$ 8
	Children Services Board	115
	ADAMH Board	2
	Nonmajor governmental funds	807
	Enterprise funds	29
	Internal service fund	26
		987
Children Services Board	Nonmajor governmental funds	12
Nonmajor governmental funds	General Fund	14
	Nonmajor governmental funds	22
		36
Enterprise	General Fund	3
Internal service fund	General Fund	10
	Nonmajor governmental funds	4
		14
		\$ 1,052

B. Advances to/from Other Funds

The following loans between funds, in anticipation of grant revenue, are long-term in nature and are classified as advances. The amounts payable to the General Fund relate to working capital loans made to several nonmajor governmental funds. The advances at December 31, 2019 are as follows:

(Amounts in 000's)		
Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental funds	\$ 1,501
	Internal service fund	50
		\$ 1,551

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 5 – Interfund Balances and Transfers (Continued)

C. Interfund Transfers

Transfers are used to move revenues from the fund that collects them in accordance with statute or budget to the fund that is required to expend them in accordance with statute or budget; to segregate money for anticipated capital projects; to provide resources for current operations; or to service debt.

(Amounts in 000's)				
Transfer in				
Transfer Out	Nonmajor			Total
	ADAMH Board	Governmental Funds	Enterprise	
General	\$ 250	\$ 68,452	\$ 2,866	\$ 71,568
Nonmajor governmental funds	-	1,233	-	1,233
	\$ 250	\$ 69,685	\$ 2,866	\$ 72,801

D. Due from/to Component Unit

The following balances occurred between the primary government and component unit due to services provided, reimbursable expenditures and short term loans:

(Amounts in 000's)		
Payable		
Receivable Fund	Component Unit	Amount
Stadium Debt Service	Stadium and Team	\$ 750

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 6 – Property Taxes

Property taxes are levied against all real and public utility property in Franklin County.

Real property taxes for 2019 are levied after October 1, 2019. The lien date is as of January 1, 2019. The tax is based on the assessed value of the property and is established by state law at thirty-five percent of the appraised value. Real property taxes for 2018 are collected in 2019 and are intended to finance 2019 expenditures. The total assessed value upon which the 2019 real estate tax collection was based was \$29,358,662,000. The full tax rate for the 2019 collection applied to real property for all County units was 18.17 per \$1,000 of assessed valuation.

Public utility real property is subject to tax. The total assessed value upon which the 2019 tax collection was based was \$1,147,355,000.

The County Treasurer bills and collects property taxes on behalf of all taxing districts within Franklin 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 custodial funds.

“Property taxes receivable” represents delinquent real property, tangible personal property, and public utility taxes outstanding as of the last settlement, and current real property and public utility taxes that were measurable at year-end for which there is an enforceable legal claim. In the fund financial statements, receivables are offset by deferred inflows of resources since these taxes were not levied to finance 2019 operations. In the full accrual government-wide financial statements, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is a deferred inflow of resources.

The County uses actual billings to estimate taxes receivable by using an estimate based on the tax rate multiplied by property value. The collection of substantially all real property and public utility taxes both current and delinquent is reasonably assured because of the County's ability to force foreclosure of the properties on which the taxes are levied. For tangible personal property taxes, a determination of the percentage deemed collectible 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.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 7 – Notes Receivable

In 2009, the County authorized an interest free economic development loan to the Community Improvement Corporation of Gahanna (Gahanna CIC) for \$2,600,000. At December 31, 2019, the County recorded a note receivable in the amount of \$1,667,000, with a similar commitment of the fund balance in the General Fund.

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

(Amounts in 000's)	
	General
2020	\$ 93
2021	93
2022	93
2023	93
2024	93
2025-2029	464
2030-2034	464
2035-2037	274
Total payments to be received	1,667
Less: Amount representing interest	-
Notes receivable	\$ 1,667

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 8 – Leases - Lessor Disclosure

A. Capital Leases

The County acts as lessor in one outstanding direct financing lease agreement. The facilities under lease, the lessee and debt principal outstanding at December 31, 2019, include the following:

(Amounts in 000's)		
Facility	Lessee	Principal Outstanding
Fairgrounds Project	Franklin County Agricultural Society	\$ 300

Under the agreement, the lessee is required to pay the cost of maintaining and operating the leased facility. The Franklin County Board of Commissioners and the Franklin County Agricultural Society (Fair Board) entered into a lease/purchase agreement on July 24, 1986 for the use of certain land for the Franklin County Fair. Since that date, the agreement has been modified several times to modify the provisions of the agreement and extend the term of the lease.

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 Fund. That portion not collected at year-end is classified as “Deferred inflows of resources - Unavailable revenue.”

A summary of the future minimum lease payments to be received by the County, and the components of the net investment in direct financing leases at December 31, 2019, follows:

(Amounts in 000's)	
	Fairgrounds Project
2020	\$ 50
2021	50
2022	50
2023	50
2024	50
2025	50
Minimum lease payments	300
Unearned interest income	-
Net investment in leases	\$ 300

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 8 – Leases - Lessor Disclosure (Continued)

B. Operating Leases

During 2009, the County completed construction on Huntington Park, which has been leased to the Stadium and Team, a component unit of the County. The lease was initiated in April 2009 and expires December 2033. The terms of the lease agreement require the Stadium and Team to pay for operating expenses and leasehold improvements of the stadium. In addition, the Stadium and Team shall pay, as rent, an amount equal to the debt service of the financing package issued under the County's name for the construction of Huntington Park. Minimum annual rent may vary between years as a result of the anticipated debt service payments, and is subject to change as a portion of the financing consists of bond anticipation notes. The asset is recorded as a capital asset of the County as follows:

(Amounts in 000's)	
Acquisition cost	\$ 64,114
Less: accumulated depreciation	(10,621)
Carrying amount	\$ 53,493

The Stadium and Team may renew the lease for two consecutive ten year terms under similar terms upon thirty days written notice prior to the end of the lease term. Future payments under the non-cancellable operating lease are as follows:

(Amounts in 000's)	
	Lease Payments
2020	\$ 2,073
2021	2,073
2022	2,071
2023	2,073
2024	2,143
2025-2029	10,704
2030-2032	6,426
	\$ 27,563

FRANKLIN COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 9 - Capital Assets

Capital asset activity of the primary government for the year ended December 31, 2019, is shown below:

Capital Assets				
Primary Government - Governmental Activities				
(Amounts in 000's)				
	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 66,999	\$ 1,462	\$ (25)	\$ 68,436
Construction in progress	81,674	138,743	(12,602)	207,815
Total nondepreciable capital assets	148,673	140,205	(12,627)	276,251
Capital assets, being depreciated:				
Buildings and improvements	666,739	5,880	(10)	672,609
Infrastructure	291,164	4,640	(220)	295,584
Machinery and equipment	120,102	8,250	(20,590)	107,762
	1,078,005	18,770	(20,820)	1,075,955
Less accumulated depreciation for:				
Buildings and improvements	(225,857)	(19,697)	8	(245,546)
Infrastructure	(105,304)	(5,427)	174	(110,557)
Machinery and equipment	(74,874)	(10,186)	18,919	(66,141)
	(406,035)	(35,310)	19,101	(422,244)
Total depreciable capital assets, net	671,970	(16,540)	(1,719)	653,711
Total capital assets, net	\$ 820,643	\$ 123,665	\$ (14,346)	\$ 929,962

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 9 - Capital Assets (Continued)

Capital Assets Primary Government – Business-type Activities (Amounts in 000's)				
	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 442	\$ -	\$ (25)	\$ 417
Construction in progress	8,196	5,159	(90)	13,265
Total nondepreciable capital assets	8,638	5,159	(115)	13,682
Capital assets, being depreciated:				
Buildings and improvements	17,333	-	-	17,333
Infrastructure	66,340	1,161	-	67,501
Machinery and equipment	2,361	677	(16)	3,022
	86,034	1,838	(16)	87,856
Less accumulated depreciation for:				
Buildings and improvements	(8,267)	(458)	-	(8,725)
Infrastructure	(10,044)	(935)	-	(10,979)
Machinery and equipment	(1,218)	(214)	17	(1,415)
	(19,529)	(1,607)	17	(21,119)
Total depreciable capital assets, net	66,505	231	1	66,737
Total capital assets, net	\$ 75,143	\$ 5,390	\$ (114)	\$ 80,419

Depreciation expense was charged to functional programs of the primary government as follows:

(Amounts in 000's)	
Governmental activities:	
General government	\$ 14,439
Judicial	3,131
Public safety	4,320
Human services	2,271
Health	3,450
Public works	6,716
Conservation and recreation	973
Community and economic development	10
	\$ 35,310
Business-type activities:	
Water and sewer	\$ 1,101
Parking facilities	506
	\$ 1,607

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 9 - Capital Assets (Continued)

Capital asset activity of the component units for the year ended December 31, 2019, was as follows:

	(Amounts in 000's)			
	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets, not being depreciated:				
Construction in progress	\$ 27	\$ 30	\$ -	\$ 57
Total nondepreciable capital assets	27	30	-	57
Capital assets, being depreciated:				
Buildings and improvements	2,720	68	-	2,788
Machinery and equipment	3,561	-	-	3,561
	6,281	68	-	6,349
Less accumulated depreciation for:				
Buildings and improvements	(475)	(149)	-	(624)
Machinery and equipment	(3,229)	(139)	-	(3,368)
	(3,704)	(288)	-	(3,992)
Total depreciable capital assets, net	2,577	(220)	-	2,357
Total capital assets, net	<u>\$ 2,604</u>	<u>\$ (190)</u>	<u>\$ -</u>	<u>\$ 2,414</u>

Depreciation expense reported by component units was as follows:

	(Amounts in 000's)
Stadium and Team	<u>\$ 288</u>

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 10 – Long-term Liabilities

A. Long-term Debt Summary

The original issue date, final maturity date, interest rate and original issuance amount for the County's long term bonds, notes, and loans currently outstanding follows:

Long-term Debt Summary – Governmental Activities (Amounts in 000's)				
	Original Issue Date	Final Maturity	Interest Rate	Original Issue Amount
General obligation bonds and notes:				
Bonds:				
Series 2013 Hall of Justice	08/06/2013	12/01/2038	1.75 to 5.00%	\$ 37,500
Series 2013 Government Facilities	08/06/2013	12/01/2023	4.35%	3,500
Series 2013 Sheriff's Training Facility	08/06/2013	12/01/2038	4.50%	5,000
Series 2014 Refunding FCCS Building	03/11/2014	06/01/2025	1.00 to 5.00%	6,475
Series 2014 Refunding Courthouse Project	03/11/2014	12/01/2031	1.00 to 5.00%	34,420
Series 2014 Refunding Animal Shelter Project	03/11/2014	12/01/2031	1.00 to 5.00%	2,985
Series 2014 Refunding Energy Conservation	03/11/2014	06/01/2027	1.00 to 5.00%	20,590
Series 2014 Refunding Animal Shelter	03/11/2014	12/01/2035	1.00 to 5.00%	5,830
Series 2014 Refunding Government Center	03/11/2014	12/01/2034	1.00 to 5.00%	7,770
Series 2014 Refunding Road Improvements	03/11/2014	06/01/2030	1.00 to 5.00%	2,370
Series 2014 Refunding Hall of Justice	03/11/2014	06/01/2030	1.00 to 5.00%	5,410
Series 2015 Refunding Animal Shelter Project	05/13/2015	12/01/2031	3.25 to 5.00%	4,975
Series 2015 Refunding Courthouse Project	05/13/2015	12/01/2031	3.25 to 5.00%	63,215
Series 2016 Refunding Government Center	12/28/2016	12/01/2028	2.00 to 5.00%	10,930
Series 2016 Board of Elections Facility	12/28/2016	12/01/2031	2.00 to 5.00%	7,500
Series 2019 Refunding	11/26/2019	12/01/2029	1.93%	8,720
Notes:				
Series 2013A Energy Conservation	05/23/2013	12/01/2022	1.51%	4,990
Series 2013B Energy Conservation	05/23/2013	12/01/2028	3.32%	3,806
				235,986
Special obligation bonds, notes and loans:				
Taxable				
Series 2007 Stadium Facility Project Bonds	09/26/2007	12/01/2032	5.00 to 5.58%	27,500
Series 2016 Stadium Facility Project Bonds	12/28/2016	12/01/2023	1.20 to 2.95%	6,990
Tax-Exempt				
Series 2018 Sales Tax Revenue Bonds	06/05/2018	06/01/2048	3.09 to 5.00%	250,000
				284,490
Loans:				
Ohio Public Works Commission (OPWC)				
Scioto-Darby Creek Road	08/01/2005	01/01/2027	0.00%	1,631
Havens Corners Rd at Reynoldsburg-New	07/01/2008	07/01/2028	0.00%	475
Tuttle Crossing Boulevard	01/01/2010	01/01/2030	0.00%	3,635
				5,741
				\$ 526,217

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 10 – Long-term Liabilities (Continued)

Long-term Debt Summary – Business-type Activities (Amounts in 000's)				
	Original Issue Date	Final Maturity	Interest Rate	Original Issue Amount
General obligation bonds:				
Series 2014 Refunding Sanitary Sewer	03/11/2014	06/01/2033	1.00 to 5.00%	\$ 4,760
Series 2014 Refunding Sanitary Sewer	03/11/2014	06/01/2030	1.00 to 5.00%	2,080
Series 2016 Parking Facilities	12/28/2016	12/01/2026	2.00 to 5.00%	4,000
				10,840
Special obligation loans:				
Ohio Water Development Authority (OWDA) loans:				
Darbydale Sewer	08/10/2005	07/01/2025	3.98%	1,150
Timberlake Water Treatment	09/28/2006	07/01/2031	0.00 to 3.25%	2,723
Timberlake Wastewater	12/10/2009	07/01/2031	2.62 to 3.25%	2,576
Mon-E-Bak Sewer	01/27/2011	01/01/2033	3.77%	1,957
Oakhurst Knolls Wastewater	08/29/2013	07/01/2034	3.42%	284
Eureka Park Sanitary Sewer	05/28/2015	07/01/2035	2.26%	951
Darbydale Wastewater Upgrades	06/29/2017	01/01/2040	0.89%	4,299
Oakhurst Knolls Wastewater	05/31/2018	07/01/2040	2.15%	688
Century Acres Wastewater Treatment	10/25/2018	01/01/2025	0.00%	330
Little Farms Subdivision Waterline Replace	01/01/2022	07/01/2041	0.72%	3,167
Ohio Public Works Commission (OPWC) loans:				
Emmit/Mix Avenue Sanitary Sewer	07/01/1997	07/01/2021	3.00%	482
Water Quality Wastewater	07/01/2005	07/01/2026	0.00%	3,711
Darbydale Wastewater	01/01/2008	01/01/2028	0.00%	1,883
Eureka Park Sanitary Sewer	07/01/2011	07/01/2043	0.00%	693
Leonard Park Waterline Extension	07/01/2013	01/01/2045	0.00%	2,438
Darbydale Wastewater Upgrades	07/01/2016	07/01/2049	0.00%	5,000
Oakhurst Knolls Wastewater Treatment	07/01/2017	07/01/2050	0.00%	4,732
Ohio Department of Transportation (ODOT) loans:				
West Broad Street Water	03/01/2013	03/01/2023	3.00%	402
				37,466
				\$ 48,306

For bonds, interest rates vary over the term of the bond per a set schedule and none are demand bonds.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 10 – Long-term Liabilities (Continued)

B. New Issues

November, 2019 Various Purpose Limited Tax Refunding Bonds (\$8,720,000) In November 2019, the County issued Series 2019 Various Purpose Limited Tax Refunding Bonds in the amount of \$8,720,000 with an interest rate of 1.93% (maturing December 1, 2029) for the purpose of currently refunding (pursuant to the extraordinary optional redemption provision) the County’s Various Purpose Limited Tax Recovery Zone Economic Development Bonds (Federal Taxable – Direct Payment), Series 2010B (the “Series 2010B Bonds”) and Various Purpose Limited Tax Recovery Zone Economic Development Bonds (Federal Taxable – Direct Payment), Series 2010-2C (the “Series 2010-2C Bonds” and together with the Series 2010B Bonds, the “Series 2010 Bonds”). The Series 2010B Bonds were previously issued by the County for the following purposes: (a) constructing a County animal shelter and (b) constructing a County government center. The Series 2010-2C Bonds were previously issued by the County for the following purpose: (a) Franklin County Hall of Justice improvements. The reacquisition price did not exceed the net carrying amount of the old debt. The transaction resulted in an economic gain of \$4,225,000 and a reduction of \$2,697,000.

C. Changes in Long-term Liabilities

Primary Government Changes in governmental activity long-term obligations during the year, including new issuances, consisted of the following:

FRANKLIN COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 10 – Long-term Liabilities (Continued)

Changes in Long-term Liabilities - Governmental Activities (Amounts in 000's)					
	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General obligation bonds and notes:					
Bonds:					
Series 2010 Animal Shelter	\$ 4,205	\$ -	\$ (4,205)	\$ -	\$ -
Series 2010 Government Center	2,270	-	(2,270)	-	-
Series 2010-2 Hall of Justice	2,170	-	(2,170)	-	-
Series 2013 Hall of Justice	30,485	-	(525)	29,960	615
Series 2013 Government Facilities	1,750	-	(350)	1,400	350
Series 2013 Sheriff's Training Facility	4,385	-	(135)	4,250	145
Series 2014 Refunding	78,720	-	(6,175)	72,545	6,375
Series 2015 Refunding	63,235	-	-	63,235	-
Series 2016 Refunding	10,930	-	(925)	10,005	945
Series 2016 Board of Elections Facility	7,500	-	-	7,500	-
Series 2019 Refunding	-	8,720	-	8,720	800
Notes:					
Series 2013 Energy Conservation	5,854	-	(559)	5,295	568
	<u>211,504</u>	<u>8,720</u>	<u>(17,314)</u>	<u>202,910</u>	<u>9,798</u>
Unamortized amounts:					
Bond premiums and discounts	56,546	-	(3,524)	53,022	-
	<u>268,050</u>	<u>8,720</u>	<u>(20,838)</u>	<u>255,932</u>	<u>9,798</u>
Special obligation bonds, notes and loans:					
Taxable					
Series 2007 Stadium Facility Project Bonds	14,835	-	-	14,835	-
Series 2016 Stadium Facility Project Bonds	5,760	-	(1,100)	4,660	1,125
Series 2018 Sales Tax Revenue Bonds	250,000	-	(14,235)	235,765	14,235
	<u>270,595</u>	<u>-</u>	<u>(15,335)</u>	<u>255,260</u>	<u>15,360</u>
Ohio Public Works Commission loans:					
Havens Corners Road at					
Reynoldsburg-New Albany Road	225	-	(23)	202	24
Scioto-Darby Creek Road	816	-	(82)	734	81
Tuttle Crossing Boulevard	1,999	-	(182)	1,817	182
	<u>3,040</u>	<u>-</u>	<u>(287)</u>	<u>2,753</u>	<u>287</u>
	<u>273,635</u>	<u>-</u>	<u>(15,622)</u>	<u>258,013</u>	<u>15,647</u>
Other long-term obligations:					
Compensated absences	54,313	5,717	(6,127)	53,903	4,741
Workers compensation	4,256	-	(1,143)	3,113	209
Capital leases	19,813	-	(1,218)	18,595	1,257
Net pension liability	404,906	293,041	-	697,947	-
Net OPEB liability	263,048	54,895	-	317,943	-
	<u>746,336</u>	<u>353,653</u>	<u>(8,488)</u>	<u>1,091,501</u>	<u>6,207</u>
	<u>\$ 1,288,021</u>	<u>\$ 362,373</u>	<u>\$ (44,948)</u>	<u>\$ 1,605,446</u>	<u>\$ 31,652</u>

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 10 – Long-term Liabilities (Continued)

Changes in business-type long-term obligations during the year, including new issuances, consisted of the following.

Changes in Long-term Liabilities – Business-type Activities (Amounts in 000's)					
	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
General obligation bonds and notes:					
Series 2010 Sanitary Sewer	\$ 1,720	\$ -	\$ (1,720)	\$ -	\$ -
Series 2014 Refunding Sanitary Sewer	6,375	-	(155)	6,220	160
Series 2016 Parking Facilities	3,285	-	(365)	2,920	370
	<u>11,380</u>	<u>-</u>	<u>(2,240)</u>	<u>9,140</u>	<u>530</u>
Unamortized amounts:					
Bond premiums and discounts	294	-	(25)	269	-
	<u>11,674</u>	<u>-</u>	<u>(2,265)</u>	<u>9,409</u>	<u>530</u>
Special obligation loans:					
OWDA loans:					
Darbydale Sewer	477	-	(66)	411	68
Timberlake Water Treatment	1,379	-	(110)	1,269	110
Timberlake Wastewater	986	-	(66)	920	68
Mon-E-Bak Sewer	1,489	-	(83)	1,406	86
Oakhurst Knolls Wastewater	217	-	(11)	206	11
District 4 Valve Replacement	(271)	312	(41)	-	-
Eureka Park Sanitary Sewer Line	718	-	(36)	682	37
Darbydale Wastewater	2,790	609	-	3,399	170
Oakhurst Knolls Wastewater	17	22	-	39	1
Century Acres Wastewater	-	296	-	296	59
Little Farms Subdivision Waterline	289	560	-	849	-
OPWC loans:					
Emmit/Mix Avenue Sewer	77	-	(15)	62	31
Water Quality Wastewater	2,970	-	(80)	2,890	161
Darbydale Wastewater	847	-	(47)	800	94
Eureka Park Sanitary Sewer	589	-	(10)	579	21
Leonard Park Waterline Extension	931	-	(18)	913	34
Darbydale Wastewater	2,237	2,763	(83)	4,917	164
Oakhurst Knolls Wastewater	397	1,886	-	2,283	-
ODOT loans:					
West Broad Street Water	506	2	(108)	400	110
	<u>16,645</u>	<u>6,450</u>	<u>(774)</u>	<u>22,321</u>	<u>1,225</u>
Other long-term obligations:					
Compensated absences	145	-	(31)	114	5
Net pension liability	1,492	1,282	-	2,774	-
Net OPEB liability	1,012	283	-	1,295	-
	<u>\$ 30,968</u>	<u>\$ 8,015</u>	<u>\$ (3,070)</u>	<u>\$ 35,913</u>	<u>\$ 1,760</u>

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 10 – Long-term Liabilities (Continued)

Component Units The component units have no bonded debt. At December 31, 2019, long-term liabilities consisted of \$0 in notes payable, \$1,003,000 in compensated absences and \$3,219,000 in unearned revenue.

D. Future Debt Service Requirements

The following is a summary of the County’s estimated future annual debt service requirements:

Governmental Activities (Amounts in 000's)						
	Bonds				Loans	
	General Obligation		Special Obligation		Special Obligation	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 9,230	\$ 8,570	\$ 15,360	\$ 11,948	\$ 287	\$ -
2021	13,770	8,088	8,280	11,390	287	-
2022	14,360	7,459	5,225	11,083	287	-
2023	15,000	6,794	5,465	10,843	287	-
2024	15,390	6,056	5,790	10,589	287	-
2025-2029	79,445	20,718	33,780	48,102	1,318	-
2030-2034	41,170	5,724	38,020	39,582	-	-
2035-2039	9,250	1,034	40,160	31,016	-	-
2040-2044	-	-	51,565	19,607	-	-
2045-2048	-	-	51,615	5,323	-	-
	\$ 197,615	\$ 64,443	\$ 255,260	\$ 199,483	\$ 2,753	\$ -
	Notes					
	General Obligation		Total			
	Principal	Interest	Principal	Interest		
2020	\$ 568	\$ 149	\$ 25,445	\$ 20,667		
2021	576	140	22,913	19,618		
2022	585	132	20,457	18,674		
2023	591	118	21,343	17,755		
2024	592	99	22,059	16,744		
2025-2029	2,383	198	116,926	69,018		
2030-2034	-	-	79,190	45,306		
2035-2039	-	-	49,410	32,050		
2040-2044	-	-	51,565	19,607		
2045-2048	-	-	51,615	5,323		
	\$ 5,295	\$ 836	\$ 460,923	\$ 264,762		

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 10 – Long-term Liabilities (Continued)

Business-type Activities (Amounts in 000's)								
	Bonds		Loans					
	General Obligation		Special Obligation					Total
	Principal	Interest	Principal	Interest	Principal	Interest		
2020	\$ 530	\$ 378	\$ 1,225	\$ 160	\$ 1,755	\$ 538		
2021	575	351	1,337	149	1,912	500		
2022	610	334	1,340	136	1,950	470		
2023	635	313	1,293	121	1,928	434		
2024	665	281	1,243	107	1,908	388		
2025-2029	2,970	931	5,541	370	8,511	1,301		
2030-2034	3,155	243	4,368	124	7,523	367		
2035-2039	-	-	3,059	24	3,059	24		
2040-2044	-	-	1,544	-	1,544	-		
2045-2049	-	-	1,295	-	1,295	-		
2050	-	-	76	-	76	-		
	\$ 9,140	\$ 2,831	\$ 22,321	\$ 1,191	\$ 31,461	\$ 4,022		

E. Funds Used to Retire Long-term Liabilities

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid with \$197,615,000 from taxes and lease revenues (Notes 6 and 8). Compensated absences liabilities will be paid from the fund from which the employee's salary is paid. Typically the General Fund and the Board of Developmental Disabilities Fund have been used in prior years to liquidate the liability for compensated absences. Net pension liability and net OPEB liability will be paid from the fund from which the employee is paid which in prior years has been the General Fund and the Board of Developmental Disabilities Fund. Capital lease obligations will be paid from the fund that supports the department using the underlying asset, also typical of past treatment.

The taxable special obligations (the "Stadium Facility Bonds") in the amount of \$19,495,000 are not general obligations of the County, but are payable solely from the proceeds derived from the operation, lease, sale, or other disposition of a County park and recreation facility, including a baseball stadium and from the following non-tax revenue sources that are deposited in the County's General Fund: (i) fines and forfeitures, (ii) fees imposed from licenses and permits, (iii) investment earning on any fund or account of the County, including the County's General Fund, that are credited to the County's General Fund, (iv) proceeds from the sale of capital assets, (v) charges for services, and (vi) other revenues, including but not limited to, rental income, gifts and donations and payments received as reimbursement (the "Pledged Revenues"). Annual principal and interest payments on the special obligations are expected to require less than 26.5 percent of the pledged revenues within the County's General Fund. There were principal payments of \$1,100,000 in 2019. Interest charges amounted to \$968,000, while pledged revenue amounted to \$109,388,000. The County has covenanted to appropriate each year a sufficient amount of the Pledged Revenues to pay the debt service required in such year.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 10 – Long-term Liabilities (Continued)

From the original proceeds of the Stadium Facility Bonds and Notes, \$4,100,000 was deposited in the Stadium Debt Service fund to be applied to the payment of interest during the construction phase of the project. As of December 31, 2019, the fund balance of the Stadium Debt Service fund is \$404,000. In addition, the Commissioners have designated \$3,644,000 of the fund balance in the General Fund to secure the pledge for the payment of the debt service on the special obligations from the County's Pledged Revenues.

The obligations of business-type activities are payable in part from the proceeds derived from water and sewer fees and charges for services and the operations of parking facilities. In addition, amounts may be paid from other non-tax revenue sources that are deposited in the County's General Fund.

F. Debt Limitations

The ORC provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not 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 should not 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 at December 31, 2019, are an overall debt margin of \$591,690,000 and an unvoted debt margin of \$129,957,000.

G. Defeased Bonds

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, 2019, \$7,100,000 remained outstanding on the defeased bonds from the 1993 refunding.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 10 – Long-term Liabilities (Continued)

H. Optional Redemption

Certain bonds issued by the County are subject to redemption at the County’s option. When partial redemption of any of the following bonds is authorized, the bond registrar will select bonds or portions thereof by lot within a maturity in such manner as the bond registrar may determine, provided, however, that the portion of any bond so selected will be in the amount of \$5,000 or an integral multiple thereof. In each case, accrued interest will be paid to the date fixed for redemption. The following schedule summarizes the bond issues subject to optional redemption, the relevant maturity dates, the redemption dates and the redemption rates:

Bonds	Maturity Date	Redemption Dates (Dates Inclusive)	Redemption Prices
Series 2013 Various Purpose	after 12/01/2022	06/01/2023 and thereafter	100%
Series 2014 Refunding	after 06/01/2023	12/01/2023 and thereafter	100%
Series 2015 Refunding	after 12/01/2026	12/01/2025 and thereafter	100%
Series 2016 Refunding & BOE Facility	after 12/01/2026	12/01/2026 and thereafter	100%
Series 2018 Various Purpose	on or after 06/01/2029	06/01/2028 and thereafter	100%

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 11 – Leases - Lessee Disclosure

A. Capital Leases

Primary Government

The County leases buildings and various equipment through lease arrangements. Some of the lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Payments are made from the funds that purchase the assets. The assets acquired through capital leases are as follows:

(Amounts in 000's)	
	Primary Government
Buildings and improvements	\$ 23,798
Machinery and equipment	462
Less accumulated depreciation	(8,247)
	\$ 16,013

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2019, were as follows:

(Amounts in 000's)	
	Primary Government
2020	\$ 2,228
2021	2,189
2022	2,167
2023	2,159
2024	2,123
2025-2029	10,615
2030-2031	3,538
Total minimum lease payments	25,019
Less amount representing interest	(6,424)
Present value of minimum lease	\$ 18,595

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 11 – Leases - Lessee Disclosure (Continued)

B. Operating Leases

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

(Amounts in 000's)	
	Rental
2020	\$ 2,205
2021	1,832
2022	1,620
2023	707
2024	527
2025-2028	533
	<u>\$ 7,424</u>

The County does not have operating leases or contracts after 2028. During 2019, the County incurred expenditures of \$4,609,000 for non-cancellable operating leases.

Note 12 – Contingencies and Commitments

A. Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. At December 31, 2019, the audits of certain programs had not been completed. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

Several claims and lawsuits are 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. \$51,000 has been accrued to offset expected liability arising from the current pending lawsuits.

By resolution, the Commissioners have designated amounts in the fund balance of the General Fund to be used for expenditures in future years. The Commissioners set aside \$62,500,000 for “rainy day” purposes. In addition, the Commissioners have committed \$3,644,000 to secure the pledge for the payment of debt service on the Stadium Facility Bonds and Note.

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 12 – Contingencies and Commitments (Continued)

B. Commitments

The County had several outstanding capital projects as of December 31, 2019, including software development projects and various construction projects. The projects include the following major commitments:

(Amounts in 000's)			
Project	Phase	Spent to Date	Commitment Remaining
Road and bridge projects	Construction	\$ 12,324	\$ 10,821
Facility renovations	Construction	11,111	8,174
Software development	Development	1,633	17,283
Public Safety Center	Construction	8,741	191,259
Forensic Science Center	Construction	22,159	17,841
Corrections Center	Construction	157,798	341,240
		<u>\$ 213,766</u>	<u>\$ 586,618</u>

Note 13 – 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; health care claims for employees and their eligible dependents; and injuries to employees. Insurance policies are procured for commercial crime, flood, buildings and contents, equipment, boilers and machinery. In addition, a Commercial Crime and Public Employees Dishonesty 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. Medical malpractice insurance is purchased for claims involving inmate medical care. 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, general and excess liability, and automobile casualty rather than insuring those risks through a third-party. Employee health care claims are self-insured, with purchased stop-loss coverage of \$1,000,000 per individual for the calendar year. The County purchases workers' compensation insurance from the State of Ohio to cover employees and auxiliary staff.

A. Self-insurance for General Liability

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. However, the County incorporates nonincremental claims adjustments when setting the annual budget amount for claims, judgments and settlements. The Commissioners appropriated \$1,000,000 within the General Fund in 2019 to satisfy court-ordered judgments, self-insured claims or other settlements. The actual claims paid during 2019 totaled \$213,000. It is estimated that \$51,000 claims and judgments will be due within one year, while \$2,578,000 of the General Fund's fund balance has been committed for unasserted claims.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 13 – Risk Management (Continued)

B. Self-insurance for Health Benefits

The County provides multiple health care benefit plans that cover approximately 5,000 County employees. Approximately 500 employees of other political subdivisions are also in the County's insurance program. Coverage is extended to eligible dependents. 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 fees and charges for services in the Employee Benefits internal service fund from which the claims are paid. An estimate of amounts to be paid for claims incurred but not reported (IBNR) as of year-end has been developed by the County in conjunction with an actuary, based on appropriate standards of practice promulgated by the Actuarial Standards Board. At December 31, 2019, accounts payable balances included \$2,230,000 of reported, unpaid County claims and \$7,861,000 as an estimate for IBNR. Actual claims experience may differ from the estimate. Given the nature of health benefits, the County predicts that the entire liability will be paid within one year. As such, the entire claims liability is a current liability.

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.

C. Workers' Compensation

Prior to 2012, the County solely reimbursed the Ohio Bureau of Workers' Compensation for the cost of injured workers' claims. All County agencies participate in the program and make payments for prior and current year claims. Because the plan is retrospectively rated, payments will be made in future periods for injuries sustained during 2012 and prior years. Beginning in 2012 the County began to self-insure its workers' compensation costs. Charges are established based on an independent actuarial evaluation, and are designed to be sufficient to cover all incurred claims and maintain a reserve for this self-insurance arrangement. If the reserve is insufficient at any point in time to cover claims, the claims will be covered by the County's General Fund with adjustments made to future charge rates. The County is the only participant and activities related to the program are reported in the Employee Benefits internal service fund. At December 31, 2019, the long-term liability for Workers' Compensation claims was estimated to be \$3,113,000, a net decrease of \$1,143,000 from the estimate as of December 31, 2018. The County has committed \$6,310,000 of the General Fund's fund balance for these future payments.

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 13 – Risk Management (Continued)

D. Summary

When it is probable that a loss has occurred and the amount of the loss can be reasonably estimated, the liability is reported in the fund. The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors. Accordingly, claims liabilities are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs) and other economic and social factors. The estimate of the claims liabilities includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Liabilities also include an amount for estimated IBNR claims. Changes in claims liabilities for the various plans during 2018 and 2019 were as follows:

	(Amounts in 000's)			
	General Liability	Health Benefits	Workers' Compensation	Total
Unpaid claims at January 1, 2018	\$ 875	\$ 9,621	\$ 4,296	\$ 14,792
2018 net change in claims estimate	-	-	(40)	(40)
2018 incurred claims and IBNR	(199)	24,295	349	24,445
2018 paid claims	(667)	(24,619)	(349)	(25,635)
Unpaid claims at December 31, 2018	9	9,297	4,256	13,562
2019 net change in claims estimate	-	-	(1,143)	(1,143)
2019 incurred claims and IBNR	255	27,354	209	27,818
2019 paid claims	(213)	(26,560)	(209)	(26,982)
Unpaid claims at December 31, 2019	<u>\$ 51</u>	<u>\$ 10,091</u>	<u>\$ 3,113</u>	<u>\$ 13,255</u>

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, 2019. 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 liabilities. 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 12.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 14 – Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability/Net OPEB Liability

Pensions and OPEB are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions are provided to an employee – on a deferred-payment basis – as part of the total compensation package offered by an employer for employee services each financial period.

The net pension liability and the net OPEB liability represent the County’s proportionate share of each pension/OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan’s fiduciary net position. The net pension/OPEB liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions/OPEB are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded liabilities within thirty years. If the pension amortization period exceeds thirty years, each retirement system’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability. Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The remainder of this note includes the pension disclosures. See Note 15 for the OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer public employee retirement system comprised of three separate pension plans: the Traditional Pension Plan, a defined benefit pension plan; the Combined Plan, a combination defined benefit/defined contribution plan; and the Member-Directed Plan, a defined contribution plan. While members (i.e. County employees) may elect the Member-Directed Plan or the Combined Plan, substantially all employee members are in OPERS’ Traditional Plan; therefore, the following disclosure focuses on the Traditional Pension Plan.

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 14 – Defined Benefit Pension Plans (Continued)

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 14 – Defined Benefit Pension Plans (Continued)

Final average salary (FAS) represents the average of the three highest years of earnings over a member’s career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member’s career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for twelve months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.0 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.0 percent.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Public Safety	Law Enforcement
2019 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0%	**	***
2019 Actual Contribution Rates			
Employer:			
Pension ****	14.0%	18.1%	18.1%
Post-employment health care benefits ****	0.0%	0.0%	0.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>12.0%</u>	<u>13.0%</u>

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** This rate is determined by OPERS' Board and has no maximum rate established by ORC.

*** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2.0 percent greater than the Public Safety rate.

**** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4.0 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. For 2019, the County’s contractually required contribution was \$46,719,000. None of this amount is reported as an intergovernmental payable.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 14 – Defined Benefit Pension Plans (Continued)

Plan Description – State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other staff members participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS Ohio. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS Ohio’s fiduciary net position. That report can be obtained by writing to State Teachers Retirement System, 275 E. Broad St., Columbus, Ohio 43215-3771, or by visiting the STRS Ohio website at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined (CO) Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation was 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age sixty-five, or thirty-five years of service credit and at least age sixty.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023 when retirement eligibility will be five years of qualifying service credit and age sixty, or thirty years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14.0 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among the various investment choices offered by STRS Ohio. The remaining 4.47 percent of the 14.0 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The CO Plan offers features of both the DB Plan and the DC Plan. In the CO Plan, 12.0 percent of the 14.0 percent member rate is deposited into the member’s DC account and the remaining 2.0 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the CO Plan payment is payable to a member on or after age sixty with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age fifty or later.

New members who choose the DC Plan or CO Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS Ohio plan. The optional annuitization of a member’s defined contribution account or the defined contribution portion of a member’s CO Plan account to a lifetime benefit results in STRS Ohio bearing the risk of investment gain or loss on the account. STRS Ohio has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 14 – Defined Benefit Pension Plans (Continued)

A DB or CO Plan member with five or more years of credited service, who is determined to be disabled, may qualify for a disability benefit. New members must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance.

Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For the fiscal year ended June 30, 2019, the employer rate was 14.0 percent and the member rate was 14.0 percent of covered payroll. These contributions rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS Ohio was \$1,224,000 for 2019. None of this amount is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS Ohio's net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's portion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	(Amounts in 000's)		
	OPERS	STRS	Total
Proportionate share of the net pension liability	\$ 684,007	\$ 16,714	\$ 700,721
Proportion of the net pension liability	2.49746040%	0.07557992%	
Pension expense	\$ 106,319	\$ 876	\$ 107,195

FRANKLIN COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 14 – Defined Benefit Pension Plans (Continued)

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	(Amounts in 000's)		
	OPERS	STRS	Total
Deferred Outflows of Resources			
Net difference between projected and actual earnings on pension plan investments	\$ 92,838	\$ -	\$ 92,838
Differences between expected and actual experience	32	136	168
Assumption changes	59,544	1,963	61,507
Change in proportionate share	2,729	-	2,729
County contributions subsequent to the measurement date	46,719	605	47,324
Total deferred outflows of resources	\$ 201,862	\$ 2,704	\$ 204,566
Deferred Inflows of Resources			
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 817	\$ 817
Differences between expected and actual experience	8,981	72	9,053
Change in proportionate share	33	1,483	1,516
Total deferred inflows of resources	\$ 9,014	\$ 2,372	\$ 11,386

Of the amount reported as deferred outflows of resources, \$47,324,000 related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	(Amounts in 000's)		
	OPERS	STRS	Total
Year ending December 31:			
2020	\$ 63,481	\$ 190	\$ 63,671
2021	30,859	(122)	30,737
2022	8,613	(331)	8,282
2023	43,176	(10)	43,166
Total	\$ 146,129	\$ (273)	\$ 145,856

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 14 – Defined Benefit Pension Plans (Continued)

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018, are presented below.

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent includes wage inflation at 3.25 percent
Cost-of-living Adjustments:	
Pre-January 7, 2013 Retirees	3.0 percent simple
Post-January 7, 2013 Retirees	3.0 percent simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual entry age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

FRANKLIN COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 14 – Defined Benefit Pension Plans (Continued)

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other Investments	18.00	5.50
Total	<u>100.00 %</u>	5.95 %

Discount Rate The discount rate used to measure the total pension liability was 7.2 percent for the Traditional Pension Plan, Combined Plan and Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 14 – Defined Benefit Pension Plans (Continued)

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.2 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

(Amounts in 000’s)			
	1% Decrease (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
County's proportionate share of the net pension liability	\$ 1,010,472	\$ 684,007	\$ 412,705

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation, compared with the June 30, 2018 are presented below:

Inflation	2.5 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3.0 percent
Cost-of-living Adjustments	0.0 percent

Post-retirement mortality rates are based on the RP-2014 Annuitant Mortality Tables with 50 percent of rates through age sixty-nine, 70 percent of rates between ages seventy and seventy-nine, 90 percent of rates between ages eighty and eighty-four, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Tables, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 14 – Defined Benefit Pension Plans (Continued)

STRS Ohio’s investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation *	Long-Term Expected Real Rate of Return **
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	<u>100.00 %</u>	

* Target weights will be phased in over a twenty-four month period concluding July 1, 2019.

** Ten year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a thirty year period, STRS Ohio’s investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rates described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefits payment to determine the total pension liability as of June 30, 2019.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

	(Amounts in 000’s)		
	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$ 24,426	\$ 16,714	\$ 10,186

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 15 – Postemployment Benefits

Net OPEB Liability

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer public employee retirement system comprised of three separate pension plans: the Traditional Pension Plan, a defined benefit pension plan; the Combined Plan, a combination defined benefit/defined contribution plan; and the Member-Directed Plan, a defined contribution plan. While members (i.e. County employees) may elect the Member-Directed Plan or the Combined Plan, substantially all employee members are in OPERS’ Traditional Plan; therefore, the following disclosure focuses on the Traditional Pension Plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member-directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 75. See OPERS’ financial report referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the OPERS Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, or by writing to Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS’ Board of Trustees, a portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care is not being funded.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 15 – Postemployment Benefits (Continued)

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local government employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the traditional plan and combined plan was 0.0 percent during calendar year 2019. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2020 remained at 0.0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. For 2019, the County had no contractually required contribution.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System (STRS) of Ohio administers a cost-sharing, multiple-employer health care plan for eligible retirees who participated in the Defined Benefit or Combined Pension Plans offered by STRS Ohio. Ohio law authorizes the State Teachers Retirement Board to offer this plan. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. Pursuant to the Ohio Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Medicare Part D is a federal program to help cover the costs of prescription drugs for Medicare beneficiaries. This program allows STRS Ohio to recover part of the cost for providing prescription coverage since all eligible STRS Ohio health care plans include creditable prescription drug coverage. The Plan is included in the report of STRS Ohio which can be obtained by writing to State Teachers Retirement System, 275 E. Broad St., Columbus Ohio 43215-3771, or by visiting the STRS Ohio website at www.strsoh.org.

Funding Policy – Employer and member contribution rates are established by the Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The employer and member contribution rates are 14.0 percent of covered payroll. Under Ohio law, funds to pay health care costs may be deducted from employer contributions. For the year ended June 30, 2019, no employer allocation was made to the health care fund.

FRANKLIN COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 15 – Postemployment Benefits (Continued)

Net OPEB Liability

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payments, and interest accruals during the year for the defined benefit health care plans. STRS Ohio total OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County’s proportion of the net OPEB liability was based on the County’s share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share:

	(Amounts in 000’s)		
	OPERS	STRS	Total
Proportionate share of the net OPEB liability/(asset)	\$ 319,238	\$ (1,252)	\$ 317,986
Proportion of the net OPEB liability	2.44858864%	0.75579920%	
OPEB expense	\$ 58,889	\$ (405)	\$ 58,484

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	(Amounts in 000’s)		
	OPERS	STRS	Total
Deferred Outflows of Resources			
Net difference between projected and actual earnings on OPEB plan investments	\$ 14,635	\$ -	\$ 14,635
Differences between expected and actual experience	108	114	222
Assumption changes	10,293	26	10,319
Change in proportionate share	1,696	-	1,696
Total deferred outflows of resources	<u>\$ 26,732</u>	<u>\$ 140</u>	<u>\$ 26,872</u>
Deferred Inflows of Resources			
Net difference between projected and actual earnings on OPEB plan investments	\$ -	\$ 79	\$ 79
Differences between expected and actual experience	866	64	930
Assumption changes	-	1,372	1,372
Change in proportionate share	-	100	100
Total deferred inflows of resources	<u>\$ 866</u>	<u>\$ 1,615</u>	<u>\$ 2,481</u>

FRANKLIN COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 15 – Postemployment Benefits (Continued)

Of the amount reported as deferred outflows of resources, none related to OPEB’s resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

	(Amounts in 000’s)		
	OPERS	STRS	Total
Year ending December 31:			
2020	\$ 12,512	\$ (320)	\$ 12,192
2021	3,551	(320)	3,231
2022	2,429	(288)	2,141
2023	7,373	(277)	7,096
2024	-	(271)	(271)
2025	-	1	1
Total	<u>\$ 25,865</u>	<u>\$ (1,475)</u>	<u>\$ 24,390</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases	3.25 to 10.75 percent (includes wage inflation at 3.25 percent)
Single Discount Rate	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.71 percent
Health Care Cost Trend Rate	10.00 percent initial, 3.25 percent ultimate in 2029
Actuarial Cost Method	Individual entry age

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 15 – Postemployment Benefits (Continued)

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses of the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

The allocation of investment assets within the OPERS Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS’ primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other Investments	17.00	5.57
Total	<u>100.00 %</u>	5.16 %

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 15 – Postemployment Benefits (Continued)

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of twenty-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.0 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the OPEB plan’s fiduciary net position and future contributions were sufficient to finance the health care costs through the year 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

(Amounts in 000’s)			
	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96)
County's proportionate share of the net OPEB liability	\$ 408,425	\$ 319,238	\$ 248,311

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.0 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 15 – Postemployment Benefits (Continued)

	(Amounts in 000's)		
	1% Decrease (9.0%)	Current Health Care Cost Trend Rate Assumption (10.0%)	1% Increase (11.0%)
County's proportionate share of the net OPEB liability	\$ 306,857	\$ 319,238	\$ 333,498

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented below:

Inflation	2.25 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3.0 percent
Cost of Living Adjustments	0.0 percent effective July 1, 2017
Discount Rate of Return	7.45 percent
Health Care Cost Trends	5.87 to 7.73 percent initial, 4.0 percent ultimate

Projections of benefits include the historical pattern of sharing costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Tables with 50 percent of rates through age sixty-nine, 70 percent of rates between ages seventy and seventy-nine, 90 percent of rates between ages eighty and eighty-four, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Tables with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

The STRS Ohio health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 14.

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 15 – Postemployment Benefits (Continued)

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2019.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount and Health Care Cost Trend Rate The following table presents the County’s proportionate share of the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the County’s proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate assumption. Also shown is the County’s proportionate share of the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

(Amounts in 000’s)			
	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	\$ 1,068	\$ 1,252	\$ 1,406

(Amounts in 000’s)			
	1% Decrease (6.45%)	Current Health Care Cost Trend Rate Assumption (7.45%)	1% Increase (8.45)
County's proportionate share of the net OPEB asset	\$ 1,419	\$ 1,252	\$ 1,046

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 16 – Conduit Debt Obligations

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, 2019, there were 144 series of bonds outstanding. The aggregate principal amount payable of these series was \$3,797,253,000.

Note 17 – Tax Abatements

Pursuant to Governmental Accounting Standards Board (GASB) Statement No. 77, *Tax Abatement Disclosures*, the County is required to disclose certain information about tax abatements as defined in the Statement. For purposes of GASB Statement 77, a tax abatement is a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the local government or its citizens. A description of each of the abatement programs utilized in the County follows.

Community Reinvestment Area (CRA) Program

The Ohio Community Reinvestment Area program is an economic development tool administered by municipal and county governments that provides real property tax exemptions for property owners who renovate existing or construct new buildings. Community Reinvestment Areas (CRA) are areas of land in which property owners can receive tax incentives for investing in real property improvements. In order to use the Community Reinvestment program, a city, village, or county petitions to the Ohio Development Services Agency (ODSA) for confirmation of a geographical area in which investment in housing has traditionally been discouraged. Once the area is confirmed by the Director of ODSA, communities may offer real property tax exemptions to taxpayers that invest in that area.

The type of development is determined by specifying the eligibility of residential, commercial and/or industrial projects. The local governments negotiate property tax exemptions on new property tax from investment for up to one hundred percent for up to fifteen years based on the amount of investments made to renovate or construct buildings within a CRA. Taxes are abated as the increase in assessed value resulting from the investment is not included (or included at a lesser amount) in the assessed value used for property tax computation for the taxpayer. For commercial projects, job retention and/or creation is also required. Agreements must be in place before the project begins. Provisions for recapturing property tax exemptions, which can be used at the discretions of the local governments, are pursuant to ORC Section 9.66(C)(1) and 9.66(C)(2).

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 17 – Tax Abatements (Continued)

Enterprise Zone Program

The Ohio Enterprise Zone Program is an economic development tool administered by municipal and county governments that provides real property tax exemptions to businesses making investments in Ohio. Enterprise zones are designated areas of land in which businesses can receive tax incentives in the form of tax exemptions on eligible new investment. The Enterprise Zone Program can provide tax exemptions for a portion of the value of new real property investment when the investment is made in conjunction with a project that includes job creation. Existing land values and existing building values are not eligible. The zone's geographic area is identified by the local communities involved in the creation of the zone. Once a zone is defined, the local legislative authority participating in the creation must petition the Director of ODSA. The Director must then certify the area for it to become an active Enterprise Zone. Local communities may offer tax incentives for non-retail projects that are establishing or expanding operations in the State of Ohio. Tax incentives are negotiated at the local level, and an enterprise zone agreement must be in place before the project begins.

Businesses located in an Enterprise Zone may negotiate exemptions on new property tax from investment for up to seventy-five percent for ten years. For commercial projects, job retention and/or creation is also required. Taxes are abated as the increase in assessed value resulting from the investment is not included (or included at a lesser amount) in the assessed value used for property tax computation for the taxpayer. Agreements must be in place before the project begins. Pursuant to the terms of such agreements, if the actual number of employee positions created or retained by the business in any three-year period during which the agreement is in effect is not equal to or greater than seventy-five percent of the number of employee positions estimated to be created or retained under the agreement, the business shall repay the amount of taxes on property that would have been payable had the property not been exempted. In addition, the local governments may terminate or modify the exemptions from taxation granted under the agreement if the terms of the agreement are not met.

FRANKLIN COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 17 – Tax Abatements (Continued)

Environmental Protection Agency (EPA) Program

The air and noise pollution control tax exemption program was originally established by legislation in 1963. The program allows property owners to receive tax exemptions for the installation of air or noise pollution control property and is administered by the Ohio Department of Taxation. As part of the tax exemption application process, the Ohio EPA is required to provide a technical evaluation and review of any property sought for tax exemption status.

A summary of the property taxes foregone by the County for abatement programs within the County for the year ended December 31, 2019 follows:

(Amounts in 000's)

Program	Amount
Community Reinvestment Areas	\$ 16,303
Enterprise Zones	1,233
EPA	461
	<u>\$ 17,997</u>

Abated property taxes by County agency:

(Amounts in 000's)

Agency	Amount
General	\$ 1,634
Board of Developmental Disabilities	7,186
Children Services Board	5,112
ADAMH Board	2,259
Senior Services	1,806
	<u>\$ 17,997</u>

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 18 – Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented on the below.

	General	FCBDD	Children Services Board	ADAMH Board	Other Governmental Funds	Total Governmental Funds
Nonspendable						
Inventories	\$ 2,254	\$ 219	\$ 93	\$ -	\$ 1,573	\$ 4,139
Long term receivables	1,574	-	-	-	-	1,574
Total nonspendable	3,828	219	93	-	1,573	5,713
Restricted for:						
Judicial	-	-	-	-	16,049	16,049
Public safety	3,241	-	-	-	14,825	18,066
Human services	-	-	124,175	-	55,292	179,467
Health	-	335,932	-	51,763	-	387,695
Public works	-	-	-	-	17,074	17,074
Community development	-	-	-	-	1	1
Real estate assessment	-	-	-	-	10,252	10,252
Capital improvements	-	-	-	-	92,242	92,242
Debt service payments	-	-	-	-	404	404
Other	790	-	-	-	3,666	4,456
Total restricted	4,031	335,932	124,175	51,763	209,805	725,706
Committed to:						
Debt service payments	12,783	-	-	-	-	12,783
Claims	8,888	-	-	-	-	8,888
Pledges	3,644	-	-	-	-	3,644
Capital improvements	31,778	-	-	-	174,222	206,000
27th Pay	9,000	-	-	-	-	9,000
Other purposes	4,322	-	-	-	1	4,323
Total committed	70,415	-	-	-	174,223	244,638
Assigned to:						
Debt service payments	-	-	-	-	15,310	15,310
Other purposes	24,891	-	-	-	-	24,891
Total assigned	24,891	-	-	-	15,310	40,201
Unassigned (deficit)	229,366	-	-	-	(689)	228,677
Total fund balance	\$ 332,531	\$ 336,151	\$ 124,268	\$ 51,763	\$ 400,222	\$ 1,244,935

FRANKLIN COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 19 – Component Units

Two discretely presented component units are included within the reporting entity of the County. Condensed financial statements follow:

Condensed Statement of Net Position			
(Amounts in 000's)			
	FCTID	Stadium and Team	Total
Assets:			
Current and other assets	\$ 426	\$ 26,024	\$ 26,450
Due from primary government	-	-	-
Capital assets, net	-	2,414	2,414
Total assets	426	28,438	28,864
Liabilities:			
Current and other liabilities	5	2,780	2,785
Due to primary government	-	750	750
Long-term liabilities	-	4,222	4,222
Total liabilities	5	7,752	7,757
Net position:			
Net investment in capital assets	-	1,665	1,665
Unrestricted (deficit)	421	19,021	19,442
Total net position	\$ 421	\$ 20,686	\$ 21,107

Condensed Statement of Activities			
(Amounts in 000's)			
	FCTID	Stadium and Team	Total
Expenses:			
	\$ 81	\$ 11,723	\$ 11,804
Program revenues:			
Charges for services	-	13,929	13,929
Operating grants and contributions	-	-	-
	-	13,929	13,929
Net program revenues (expenses)	(81)	2,206	2,125
Other general revenues	502	543	1,045
Change in net position	421	2,749	3,170
Net position - beginning	-	17,937	17,937
Net position - ending	\$ 421	\$ 20,686	\$ 21,107

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 20 – Joint Ventures

Franklin County and the City of Columbus (the City) participate in the following three joint ventures.

Columbus/Franklin County Affordable Housing Trust Corporation (AHT) The AHT is a nonprofit corporation created in 2000 to promote home ownership and affordable rental housing opportunities in the County and City. The AHT Board is appointed jointly by the Franklin County Board of Commissioners and the Mayor of the City of Columbus, and receives annual support from the County and City, including \$3,474,000 from the County in 2019. AHT will receive annual funding from the County as long as the current agreement continues. Complete financial statements may be obtained from AHT at 110 North 17th Street, Columbus, Ohio 43203.

Franklin Park Conservatory Joint Recreation District (Conservatory District) The Conservatory District was created in 1990 pursuant to the authority contained in ORC Section 755.14 (B), and is dedicated to the promotion of environmental appreciation and ecological awareness. There is an ongoing financial responsibility on the part of the County and the City, whereby both the County and the City provide annual operating subsidies. The County provided \$535,000 in 2019. Complete financial statements can be obtained from Franklin Park Conservatory Joint Recreation District, 1777 East Broad Street, Columbus, Ohio 43203.

Columbus-Franklin County Finance Port Authority (Finance Authority) The Finance Authority was created in 2006 pursuant to the authority contained in ORC Sections 4582.21 through 4582.59, to serve economic development needs. The County and City have committed to provide subsidies to the Finance Authority. The County provided an operating subsidy of \$1,500,000 in 2019 for energy improvement projects. Audited financial statements for the Finance Authority may be obtained from The Columbus-Franklin County Finance Authority, 350 East First Avenue, Suite 120, Columbus, Ohio 43201.

FRANKLIN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

Note 20 – Joint Ventures (Continued)

A summary of the financial position for the AHT, the Conservatory District and the Finance Authority follows:

Condensed Statement of Net Position (Amounts in 000's)			
	AHT	Conservatory District	Finance Authority
Assets:			
Cash, cash equivalents, and investments	\$ 10,425	\$ 1,942	\$ 41,394
Other assets	62,863	3,121	76,773
Capital assets, net of accumulated depreciation	20	30,605	-
Total assets	73,308	35,668	118,167
Total deferred outflows of resources	-	3,859	237
Liabilities:			
Current liabilities	5,489	3,465	83
Noncurrent liabilities	243	14,965	90,003
Total liabilities	5,732	18,430	90,086
Total deferred inflows of resources	-	131	8
Net position:			
Net investment in capital assets	20	27,960	-
Restricted	58,889	615	19,189
Unrestricted	8,667	(7,609)	9,121
Total net position	\$ 67,576	\$ 20,966	\$ 28,310

Note 21 – Related Organizations and Other Agreements

Central Ohio Community Improvement Corporation The Commissioners are responsible for the appointments of two of the seven trustees for the Central Ohio Community Improvement Corporation; the Treasurer makes one appointment. The County has no further accountability for this organization.

Columbus and Franklin County Metropolitan Park District 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.

Columbus Metropolitan Housing Authority The County and the City of Columbus 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.

Columbus Metropolitan Library The Commissioners are responsible for a majority of the board appointments for the Columbus Metropolitan Library. The County has no further accountability or oversight for the library's operation.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 21 – Related Organizations and Other Agreements (Continued)

Franklin County Convention Facilities Authority 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 and distinct legal entity. Neither the County nor the City of Columbus is responsible for the operation of CFA or of the Greater Columbus Convention Center (Convention Center).

The CFA issued lease revenue bonds in 1990 to finance the construction of the Convention Center. Several bond issues have been completed since that date through which tax and lease revenue anticipation bonds were used to refund and refinance portions of the original and subsequent issues, and to finance further construction and renovations. In 2010, the CFA issued \$160 million lease revenue anticipation bonds to finance a full-service convention center hotel. In 2011, the CFA issued \$16 million in parking garage improvement bonds to finance the expansion of the Vine Street parking facility. In 2012, the CFA issued \$42.5 million of tax and lease revenue anticipation refunding bonds for the purpose of refunding outstanding 2002 bonds to achieve interest cost savings. Also, in 2012, the CFA issued \$10 million first lien arena lease revenue bonds to finance a portion of the purchase of Nationwide Arena and \$44.2 million second lien arena lease revenue bonds to finance a portion of the purchase of Nationwide Arena and to finance other capital and operating activities. In 2014, the Authority issued \$18 million in parking garage improvement revenue bonds to finance the expansion of a parking facility near the Convention Center. Also in 2014 the Authority issued \$160,140,000 of tax and lease revenue anticipation and refunding bonds of which \$125,105,000 represented new money for convention center renovations and expansion and \$35,035,000 represented refunding bonds. Additionally, the Authority signed closing documents in 2014 for the issuance of \$56,150,000 of tax and lease revenue anticipation refunding bonds to be dated and delivered in 2015. The proceeds of the \$56,150,000 bonds provided for payment on the 2005 bonds, which were called on December 1, 2015. As a result, the liability for those bonds was removed from the bonds payable balance. On October 16, 2017, the Authority issued \$4,705,000 of tax and lease revenue anticipation refunding bonds to refund \$4,705,000 of outstanding 2007 bonds, which were called on December 1, 2017. As a result, the liability for those bonds was removed from the bonds payable balance. On April 18, 2018, the Authority issued \$18 million in parking garage improvement revenue bonds to finance the expansion of the Ohio Center parking facility. On June 26, 2019, the Authority issued \$6,000,000 in parking garage improvement revenue bonds to finance the expansion of the Ohio Center parking facility. On November 20, 2019, the Authority issued \$151,815,000 in Series 2019 project revenue bonds for the purpose of providing funds to (1) finance a portion of the costs of expanding the existing full-service convention center hotel, (2) fund a debt service reserve fund, (3) fund capitalized interest for the 2019 project revenue bonds through December 1, 2022, and (4) pay certain costs of issuance related to the 2019 project revenue bonds. On November 20, 2019, the Authority issued \$91,765,000 in Series 2019 lease appropriation bonds for the purpose of providing funds to (1) finance a portion of the costs of expanding the existing full-service convention center hotel, (2) fund capitalized interest for the 2019 lease appropriation bonds through December 1, 2022, and (3) pay certain costs of issuance related to the 2019 lease appropriation bonds. The total amount of these revenue bonds outstanding as of December 31, 2019, was \$729,290,000 net of premiums and discounts of \$61,622,000 or a gross amount of \$790,912,000.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 21 – Related Organizations and Other Agreements (Continued)

For the bond issues prior to 2010, the bond issues and the facility were made possible through a lease/sub-lease agreement whereby the County and the City 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, with each party paying an amount equal to one half the amount of the debt service on the revenue bonds. The sub-lease rent charged by the County and the City also equals the annual debt service amount, and is expected to be paid from hotel/motel tax revenues. The County, at its discretion and without incurring any penalty or further liability, may cancel the lease by not appropriating funds for the lease payment. The terms of the agreement provide many alternative plans for payment of the debt service in the event that the hotel/motel tax revenues prove insufficient. The County considers it unlikely that it will be faced with meeting CFA's debt service. The Convention Center Lease special revenue fund records the lease and sub-lease payments made and received by the County.

In conjunction with the 2010 bond issue, the CFA has agreed to lease the project to the County and the County has agreed to sublease the project back to the CFA. The lease requires the County to pay rent to the CFA equal to the aggregate principal and interest required to be paid on the Series 2010 bonds. Under the sublease, the CFA has agreed to make rental payments to the County for the same amount.

In December 2011, the County authorized the execution and delivery of a lease and a sub-lease agreement with the CFA and the City for the purpose of financing the purchase of Nationwide Arena and future improvements thereto and to approve loan agreements with the State of Ohio, and the issuance of Arena Lease Revenue Anticipation Bonds by CFA for such purposes. Pursuant to the lease, the County will make a rental payment in an amount equal to a percentage of the revenue it receives from the casino tax collected by the State and distributed to the County. The percentage of casino tax receipts to be paid as rent is as flows:

Year	Percentage
2020	30%
2021	31%
2022 and thereafter	32%

These tax collections are used to fund operations, land lease payments, real estate taxes and capital improvements of the arena. Once these obligations have been satisfied, any remaining collections will be applied to debt service. If casino tax revenues are insufficient to pay debt service, Nationwide has agreed to defer payments until revenues are available. There is no obligation on the part of the Authority to cover outstanding debt for the arena if casino tax collections prove inadequate. During 2019, casino tax collections from the City and County were insufficient to pay the interest payment due to the bondholder. In accordance with the bond agreement, \$2,914,000 was added to the Authority's principal balance.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 21 – Related Organizations and Other Agreements (Continued)

On January 30, 2018, the Authority amended the first lien arena lease revenue bonds agreement, dated March 28, 2012, with the Ohio Development Services Agency. In accordance with the amendment, \$5,000,000 in principal of the bonds, together with all servicing fees and all interest accruing on the bonds, originally having \$1,000,000 annual payments due December 31, 2017-2021, will be satisfied and replaced by: (1) \$1,000,000 payable in five annual cash payments; and (2) at least \$4,000,000 in payments in cash or in-kind in the form of advertising. The annual cash payment of \$200,000 per year for five years shall be due on or before December 31 of each year beginning in calendar year 2017, except for calendar year 2017, for which payment shall be due 30 days after receipt of a written invoice from the Ohio Development Services Agency. The Authority paid \$200,000 during the year. The additional \$4,000,000 in payments in cash or in-kind in the form of advertising shall be due on or before December 31 of each year in calendar years 2018 through 2030 in amounts ranging from \$32,000 to \$354,000 per year. During the year, the Authority's principal balance was reduced by \$32,000 for in-kind advertising.

Franklin County Family and Children First Council The operation of the Franklin County Family and Children First Council is controlled by an oversight committee. The chair of the County Commissioners serves on the committee. The Educational Service Center of Central Ohio is the administrative and fiscal agent for the Council.

Franklin County Healthier Buckeye Council The Commissioners established this organization which generally shall promote cooperation and coordination to maximize opportunities for individuals and families to achieve and maintain optimal health in all aspects, thereby achieving greater productivity and reducing reliance on publicly funded assistance programs. The council will institute programs to demonstrate success in moving individuals and families towards self-sufficiency and to promote care coordination among physical and behavioral health, social, employment, education and housing service providers.

Friends of the Shelter Friends of the Shelter is a not-for-profit organization with a self-appointing board. Money raised by Friends of the Shelter supports various programs at the Franklin County Animal Shelter. The amount of funding is immaterial to the Dog and Kennel special revenue fund. The County is not financially accountable for the organization, nor does the County approve the organization's budget.

Housing of City Prisoners Under the terms of an agreement between the County and the City of Columbus, 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. During 2019, the General Fund realized revenue of \$3,854,000 under this agreement.

Workforce Development Board of Central Ohio the Workforce Development Board (WDB) of Central Ohio, Inc., located in Columbus, Ohio was incorporated in January 2016 and empowered by the Workforce Innovation and Opportunity Act (WIOA). Members of the Board are appointed by the Mayor of Columbus and the Franklin County Board of Commissioners and serve as the local-policy making entity tasked with supporting local businesses through the education and training of the Central Ohio workforce.

FRANKLIN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

Note 22 – Subsequent Events

The United States and the State of Ohio declared a state of emergency in early March 2020 due to the global Coronavirus Disease 2019 (COVID-19) pandemic. The financial impact of COVID-19 will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated. The following chart compares sales taxes received versus sales taxes projected to be received per month on the cash basis for 2020.

<u>Month</u>	<u>Actual</u>	<u>Projected</u>	<u>Difference %</u>
April	\$ 24,659,576	\$ 23,772,742	3.7%
May	23,942,826	22,737,870	5.3%
June	22,774,862	27,078,879	-15.9%

Because the County generally receives sales taxes three months after collection at the point of sale, sales taxes will continue to be less than expected prior to the COVID-19 pandemic even after economic activity has resumed.

REQUIRED SUPPLEMENTARY INFORMATION

FRANKLIN COUNTY, OHIO

***Schedule of County's Proportionate Share of the Net Pension Liability
Last Seven Years***

(Amounts in 000's)

Ohio Public Employees Retirement System

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>
County's proportion of the net pension liability	n/a	2.42865826%	2.42865826%
County's proportionate share of the net pension liability	n/a	\$ 286,308	\$ 292,924
County's covered payroll	n/a	\$ 298,533	\$ 307,250
County's proportionate share of the net pension liability as a percentage of its covered payroll	n/a	95.9%	95.3%
Plan fiduciary net position as a percentage of the total pension liability	n/a	86.4%	86.5%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

State Teachers Retirement System

Fiscal year	<u>2013</u>	<u>2014</u>	<u>2015</u>
County's proportion of the net pension liability	0.09224655%	0.09224655%	0.09224655%
County's proportionate share of the net pension liability	\$ 26,727	\$ 22,438	\$ 25,494
County's covered payroll	\$ 10,453	\$ 10,302	\$ 9,349
County's proportionate share of the net pension liability as a percentage of its covered payroll	255.7%	217.8%	272.7%
Plan fiduciary net position as a percentage of the total pension liability	69.3%	74.7%	72.1%

Source: County Auditor's Office and the State Teachers Retirement System

Notes: ¹Last measurement date for Ohio Public Employees Retirement System is 2018.
The County implemented GASB Statement 68 in 2015.
Information prior to 2013 is not available. Schedule is intended to show information
for ten years. Additional years will be displayed as they become available.
The schedule is reported as of the measurement date of the net pension liability.

(Continued on next page)

FRANKLIN COUNTY, OHIO

***Schedule of County's Proportionate Share of the Net Pension Liability
Last Seven Years***

(Amounts in 000's)

Ohio Public Employees Retirement System

Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u> ¹
County's proportion of the net pension liability	2.46223573%	2.46590123%	2.48054550%	2.49746040%
County's proportionate share of the net pension liability	\$ 426,491	\$ 559,966	\$ 389,150	\$ 684,007
County's covered payroll	\$ 319,751	\$ 327,989	\$ 339,336	\$ 333,708
County's proportionate share of the net pension liability as a percentage of its covered payroll	133.4%	170.7%	114.7%	205.0%
Plan fiduciary net position as a percentage of the total pension liability	81.1%	77.3%	84.7%	74.7%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

State Teachers Retirement System

Fiscal year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
County's proportion of the net pension liability	0.08304827%	0.08127122%	0.07844498%	0.07557992%
County's proportionate share of the net pension liability	\$ 27,799	\$ 19,306	\$ 17,248	\$ 16,714
County's covered payroll	\$ 8,946	\$ 9,056	\$ 8,940	\$ 8,873
County's proportionate share of the net pension liability as a percentage of its covered payroll	310.7%	213.2%	192.9%	188.4%
Plan fiduciary net position as a percentage of the total pension liability	66.8%	75.3%	77.3%	77.4%

Source: County Auditor's Office and the State Teachers Retirement System

Notes: ¹Last measurement date for Ohio Public Employees Retirement System is 2018.
The County implemented GASB Statement 68 in 2015.
Information prior to 2013 is not available. Schedule is intended to show information
for ten years. Additional years will be displayed as they become available.
The schedule is reported as of the measurement date of the net pension liability.

FRANKLIN COUNTY, OHIO

**Schedule of County Pension Contributions
Last Ten Years**

(Amounts in 000's)

Ohio Public Employees Retirement System

Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Contractually required contributions	\$ 41,683	\$ 41,490	\$ 42,494	\$ 38,426	\$ 35,824
Contributions in relation to the contractually required contribution	<u>41,683</u>	<u>41,490</u>	<u>42,494</u>	<u>38,426</u>	<u>35,824</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 297,733	\$ 296,357	\$ 303,526	\$ 295,585	\$ 298,533
Contributions as a percentage of covered payroll	14.0%	14.0%	14.0%	13.0%	12.0%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

State Teachers Retirement System

Fiscal year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Contractually required contributions	\$ 1,323	\$ 1,335	\$ 1,293	\$ 1,250	\$ 1,233
Contributions in relation to the contractually required contribution	<u>1,323</u>	<u>1,335</u>	<u>1,293</u>	<u>1,250</u>	<u>1,233</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 10,177	\$ 10,269	\$ 9,946	\$ 9,615	\$ 9,485
Contributions as a percentage of covered payroll	13.0%	13.0%	13.0%	13.0%	13.0%

Source: County Auditor's Office and the State Teachers Retirement System

Notes: The County implemented GASB Statement 68 in 2015.

The schedule is reported as of the measurement date of the net pension liability.

(Continued on next page)

FRANKLIN COUNTY, OHIO

***Schedule of County Pension Contributions
Last Ten Years***

(Amounts in 000's)

Ohio Public Employees Retirement System

Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Contractually required contributions	\$ 36,870	\$ 38,370	\$ 42,639	\$ 47,507	\$ 46,719
Contributions in relation to the contractually required contribution	<u>36,870</u>	<u>38,370</u>	<u>42,639</u>	<u>47,507</u>	<u>46,719</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 307,250	\$ 319,751	\$ 327,989	\$ 339,336	\$ 333,708
Contributions as a percentage of covered payroll	12.0%	12.0%	13.0%	14.0%	14.0%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

State Teachers Retirement System

Fiscal year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Contractually required contributions	\$ 1,265	\$ 1,263	\$ 1,262	\$ 1,250	\$ 1,224
Contributions in relation to the contractually required contribution	<u>1,265</u>	<u>1,263</u>	<u>1,262</u>	<u>1,250</u>	<u>1,224</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 9,035	\$ 9,021	\$ 9,014	\$ 8,930	\$ 8,743
Contributions as a percentage of covered payroll	14.0%	14.0%	14.0%	14.0%	14.0%

Source: County Auditor's Office and the State Teachers Retirement System

Notes: The County implemented GASB Statement 68 in 2015.
The schedule is reported as of the measurement date of the net pension liability.

FRANKLIN COUNTY, OHIO



FRANKLIN COUNTY, OHIO

Schedule of County's Proportionate Share of the Net Other Postemployment Benefits (OPEB) Liability
Last Three Years ***(Amounts in 000's)***

Ohio Public Employees Retirement System

Year	<u>2017</u>	<u>2018</u>	<u>2019</u> ¹
County's proportion of the net OPEB liability	2.41868185%	2.43166342%	2.44858864%
County's proportionate share of the net OPEB liability	\$ 244,295	\$ 264,060	\$ 319,238
County's covered payroll	\$ 319,751	\$ 327,989	\$ 339,336
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	76.4%	80.5%	94.1%
Plan fiduciary net position as a percentage of the total OPEB liability	54.5%	54.1%	46.3%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

State Teachers Retirement System

Fiscal year	<u>2017</u>	<u>2018</u>	<u>2019</u>
County's proportion of the net OPEB liability (asset)	0.08127122%	0.07844498%	0.07557992%
County's proportionate share of the net OPEB liability (asset)	\$ 3,171	\$ (1,261)	\$ (1,252)
County's covered payroll	\$ 9,056	\$ 8,939	\$ 8,873
County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	35.0%	-14.1%	-14.1%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	47.1%	176.0%	174.7%

Source: County Auditor's Office and the State Teachers Retirement System

Notes: ¹Last measurement date for Ohio Public Employees Retirement System is 2018.
The County implemented GASB Statement 75 in 2018.
Information prior to 2016 is not available. Schedule is intended to show information
for ten years. Additional years will be displayed as they become available.
The schedule is reported as of the measurement date of the net pension liability.

FRANKLIN COUNTY, OHIO

***Schedule of County's Other Postemployment Benefit (OPEB) Contributions
Last Ten Years***

(Amounts in 000's)

Ohio Public Employees Retirement System

Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Contractually required contributions	\$ -	\$ -	\$ -	\$ 2,956	\$ 5,971
Contributions in relation to the contractually required contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,956</u>	<u>5,971</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 297,733	\$ 296,357	\$ 303,526	\$ 295,585	\$ 298,533
Contributions as a percentage of covered payroll	0.0%	0.0%	0.0%	1.0%	2.0%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

State Teachers Retirement System

Fiscal year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Contractually required contributions	\$ 102	\$ 103	\$ 99	\$ 96	\$ 95
Contributions in relation to the contractually required contribution	<u>102</u>	<u>103</u>	<u>99</u>	<u>96</u>	<u>95</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 10,177	\$ 10,269	\$ 9,946	\$ 9,615	\$ 9,485
Contributions as a percentage of covered payroll	1.0%	1.0%	1.0%	1.0%	1.0%

Source: County Auditor's Office and the State Teachers Retirement System

Notes: The County implemented GASB Statement 75 in 2018.

The schedule is reported as of the measurement date of the net OPEB liability.

(Continued on next page)

FRANKLIN COUNTY, OHIO

***Schedule of County's Other Postemployment Benefit (OPEB) Contributions
Last Ten Years*** ***(Amounts in 000's)***

Ohio Public Employees Retirement System

Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Contractually required contributions	\$ 6,145	\$ 6,395	\$ 3,280	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>6,145</u>	<u>6,395</u>	<u>3,280</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 307,250	\$ 319,751	\$ 327,989	\$ 339,336	\$ 333,708
Contributions as a percentage of covered payroll	2.0%	2.0%	1.0%	0.0%	0.0%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

State Teachers Retirement System

Fiscal year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Contractually required contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 9,035	\$ 9,021	\$ 9,014	\$ 8,930	\$ 8,743
Contributions as a percentage of covered payroll	0.0%	0.0%	0.0%	0.0%	0.0%

Source: County Auditor's Office and the State Teachers Retirement System

Notes: The County implemented GASB Statement 75 in 2018.
The schedule is reported as of the measurement date of the net OPEB liability.

FRANKLIN COUNTY, OHIO

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2019***

Ohio Public Employees Retirement System (OPERS)

Net Pension Liability

Changes in benefit terms: There were no changes in benefit terms for the period 2014 – 2019.

Changes in assumptions:

2014 – 2016: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2017: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date

- Reduction in actuarial assumed rate of return from 8.00% to 7.50%
- Decrease in wage inflation from 3.75% to 7.50%
- Change in future salary increases from a range of 4.25% - 10.02% to 3.25% - 10.75%

2018: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2019: Reduction in actuarial assumed rate of return from 7.50% to 7.20%

Net OPEB Liability

Changes in benefit terms: There were no changes in benefit terms for the period 2018 – 2019.

Changes in assumptions:

2018: The single discount rate changed from 4.23% to 3.85%.

2019: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date

- Single discount rate changed from 3.85% to 3.96%
- Reduction in actuarial assumed rate of return from 6.50% to 6.00%
- Increase in municipal bond rate from 3.31% to 3.71%
- Increase in health care cost trend rate from 7.50% to 10.00%

**Combining and Individual Fund
Statements and Schedules**

FRANKLIN COUNTY, OHIO

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

The special revenue funds are used to account for proceeds of specific revenue sources (other than debt service, capital projects, or enterprise funds) that are legally restricted to expenditures for specified purposes. A description of the nonmajor special revenue funds follows:

Public Assistance – This fund accounts for public assistance funding. Expenditures are restricted to provide job training and public assistance to qualified clients to pay their medical assistance providers and for certain public social services.

Motor Vehicle and Gasoline Tax – This fund accounts for revenue derived from taxes on gasoline and motor vehicle licenses. State law restricts expenditure of these funds to road and bridge maintenance and construction.

Senior Services – This fund accounts for the property taxes and grants spent for programs benefiting senior citizens.

Zoological Park – This fund accounts for the property taxes for the Columbus Zoo.

Child Support Enforcement – This fund accounts for the administration of the collection and distribution of voluntary and court-ordered child support payments.

Real Estate Assessment – This fund accounts for activities related to the appraisal of real property for tax purposes, and periodic county-wide revaluation. Funding is provided through charges to the various political subdivisions during the distribution of their property tax revenue.

Additional special revenue funds are listed below:

- Convention Center Lease
- Justice Policy and Programs
- Economic Development and Planning
- Dog and Kennel
- Certificate of Title Administration (Budgetary only)
- Wireless Enhanced 9-1-1
- Domestic and Juvenile Court Grants
- Adult Probation and Community Corrections
- Emergency Management Agency
- Recorder Equipment (Budgetary only)
- Other Special Revenue Funds

Nonmajor Debt Service Funds

The debt service funds are used to account for the accumulation of governmental resources and payment of principal and interest on long-term debt. Debt service funds are as follows:

- General Bond Retirement
- Stadium Debt Service
- Sales Tax Debt Service

Nonmajor Capital Projects Funds

The capital projects funds are used to account for the financial resources used for the acquisition, construction or renovation of facilities (other than those financed by the enterprise funds). Following are descriptions of the nonmajor capital project funds:

County Justice Information System – This fund accounts for costs associated with providing a case management system that will allow attorneys to file petitions and other documents electronically through the internet.

Board of Elections Facility – This fund accounts for costs associated with the acquisition and improvements of a facility for the Board of Elections.

Network Infrastructure – This fund accounts for costs associated with capital expenditures for purchases and improvements to network related initiatives.

Public Safety Center – This fund accounts for costs associated with the design and construction of the Public Safety Center facility.

Corrections Center – This fund accounts for costs associated with the design and construction of the Corrections Center facility.

Other Capital Projects – This fund accounts for miscellaneous capital projects including facility renovations.

FRANKLIN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019**

(Amounts in 000's)

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
Assets:				
Equity with County Treasurer	\$ 115,825	\$ 1,062	\$ 268,962	\$ 385,849
Cash and investments in segregated accounts	3,282	15,290	-	18,572
Property taxes receivable, net	61,823	-	-	61,823
Accounts receivable	1,117	-	-	1,117
Accrued interest receivable	-	20	542	562
Due from other funds	36	-	-	36
Due from component unit	-	750	-	750
Due from other governments	41,501	-	-	41,501
Loans receivable, net	3,108	-	-	3,108
Inventories	1,573	-	-	1,573
Total assets	\$ 228,265	\$ 17,122	\$ 269,504	\$ 514,891
Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Accrued wages	\$ 5,724	\$ -	\$ -	\$ 5,724
Accounts payable	12,498	-	2,810	15,308
Matured bonds and interest payable	-	661	-	661
Due to other funds	845	-	-	845
Unearned revenue	5,026	-	-	5,026
Advances from other funds	616	750	135	1,501
Total liabilities	24,709	1,411	2,945	29,065
Deferred inflows of resources:				
Property taxes	62,824	-	-	62,824
Unavailable revenue	22,593	-	187	22,780
Total deferred inflows of resources	85,417	-	187	85,604
Fund balances:				
Nonspendable	1,573	-	-	1,573
Restricted	117,159	404	92,242	209,805
Committed	1	-	174,222	174,223
Assigned	-	15,310	-	15,310
Unassigned	(594)	(3)	(92)	(689)
Total fund balances	118,139	15,711	266,372	400,222
Total liabilities, deferred inflows of resources, and fund balances	\$ 228,265	\$ 17,122	\$ 269,504	\$ 514,891

FRANKLIN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019**

(Amounts in 000's)

	Public Assistance	Motor Vehicle and Gasoline Tax	Senior Services	Zoological Park
Assets:				
Equity with County Treasurer	\$ 12,547	\$ 11,433	\$ 44,611	\$ 1,125
Cash and investments in segregated accounts	-	-	-	-
Property taxes receivable, net	-	-	44,127	17,696
Accounts receivable	-	395	209	-
Due from other funds	-	1	-	-
Due from other governments	13,430	20,862	1,774	902
Loans receivable, net	-	-	-	-
Inventories	25	1,197	4	-
Total assets	\$ 26,002	\$ 33,888	\$ 90,725	\$ 19,723
 Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Accrued wages	\$ 2,101	\$ 1,043	\$ 357	\$ -
Accounts payable	5,542	812	1,973	454
Due to other funds	4	296	8	-
Unearned revenue	346	-	-	-
Advances from other funds	307	-	-	-
Total liabilities	8,300	2,151	2,338	454
 Deferred inflows of resources:				
Property taxes	-	-	44,848	17,976
Unavailable revenue	3,247	14,085	2,683	1,293
Total deferred inflows of resources	3,247	14,085	47,531	19,269
 Fund balances:				
Nonspendable	25	1,197	4	-
Restricted	14,430	16,455	40,852	-
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	14,455	17,652	40,856	-
 Total liabilities, deferred inflows of resources, and fund balances				
	\$ 26,002	\$ 33,888	\$ 90,725	\$ 19,723

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019**

(Amounts in 000's)

	Child Support Enforcement	Real Estate Assessment	Justice Policy and Programs	Economic Development and Planning
Assets:				
Equity with County Treasurer	\$ 199	\$ 11,026	\$ 1,321	\$ 82
Cash and investments in segregated accounts	-	-	-	-
Property taxes receivable, net	-	-	-	-
Accounts receivable	219	-	-	-
Due from other funds	-	-	-	-
Due from other governments	863	-	519	579
Loans receivable, net	-	-	-	3,108
Inventories	6	26	2	-
Total assets	<u>\$ 1,287</u>	<u>\$ 11,052</u>	<u>\$ 1,842</u>	<u>\$ 3,769</u>
 Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Accrued wages	\$ 818	\$ 452	\$ 32	\$ 20
Accounts payable	62	230	405	559
Due to other funds	407	92	-	-
Unearned revenue	-	-	576	3,108
Advances from other funds	-	-	-	-
Total liabilities	<u>1,287</u>	<u>774</u>	<u>1,013</u>	<u>3,687</u>
 Deferred inflows of resources:				
Property taxes	-	-	-	-
Unavailable revenue	-	-	338	171
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>338</u>	<u>171</u>
 Fund balances:				
Nonspendable	6	26	2	-
Restricted	-	10,252	489	-
Committed	-	-	-	-
Unassigned	(6)	-	-	(89)
Total fund balances	<u>-</u>	<u>10,278</u>	<u>491</u>	<u>(89)</u>
 Total liabilities, deferred inflows of resources, and fund balances				
	<u>\$ 1,287</u>	<u>\$ 11,052</u>	<u>\$ 1,842</u>	<u>\$ 3,769</u>

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019**

(Amounts in 000's)

	Dog and Kennel	Wireless Enhanced 9-1-1	Domestic and Juvenile Court Grants	Adult Probation and Community Corrections
Assets:				
Equity with County Treasurer	\$ 759	\$ 1,118	\$ 4,510	\$ 1,443
Cash and investments in segregated accounts	1	-	-	-
Property taxes receivable, net	-	-	-	-
Accounts receivable	3	-	-	4
Due from other funds	-	-	-	-
Due from other governments	-	583	1,693	-
Loans receivable, net	-	-	-	-
Inventories	55	-	-	-
Total assets	\$ 818	\$ 1,701	\$ 6,203	\$ 1,447
 Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Accrued wages	\$ 206	\$ -	\$ 139	\$ 132
Accounts payable	44	1	285	84
Due to other funds	16	-	12	-
Unearned revenue	996	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	1,262	1	436	216
 Deferred inflows of resources:				
Property taxes	-	-	-	-
Unavailable revenue	-	-	776	-
Total deferred inflows of resources	-	-	776	-
 Fund balances:				
Nonspendable	55	-	-	-
Restricted	-	1,700	4,991	1,231
Committed	-	-	-	-
Unassigned	(499)	-	-	-
Total fund balances	(444)	1,700	4,991	1,231
 Total liabilities, deferred inflows of resources, and fund balances				
	\$ 818	\$ 1,701	\$ 6,203	\$ 1,447

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019**

(Amounts in 000's)

	Emergency Management Agency	Other Special Revenue	Total
Assets:			
Equity with County Treasurer	\$ 2,740	\$ 22,911	\$ 115,825
Cash and investments in segregated accounts	-	3,281	3,282
Property taxes receivable, net	-	-	61,823
Accounts receivable	-	287	1,117
Due from other funds	4	31	36
Due from other governments	216	80	41,501
Loans receivable, net	-	-	3,108
Inventories	147	111	1,573
Total assets	\$ 3,107	\$ 26,701	\$ 228,265
 Liabilities, deferred inflows of resources, and fund balances:			
Liabilities:			
Accrued wages	\$ 66	\$ 358	\$ 5,724
Accounts payable	279	1,768	12,498
Due to other funds	6	4	845
Unearned revenue	-	-	5,026
Advances from other funds	-	309	616
Total liabilities	351	2,439	24,709
 Deferred inflows of resources:			
Property taxes	-	-	62,824
Unavailable revenue	-	-	22,593
Total deferred inflows of resources	-	-	85,417
 Fund balances:			
Nonspendable	147	111	1,573
Restricted	2,609	24,150	117,159
Committed	-	1	1
Unassigned	-	-	(594)
Total fund balances	2,756	24,262	118,139
 Total liabilities, deferred inflows of resources, and fund balances			
	\$ 3,107	\$ 26,701	\$ 228,265

FRANKLIN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2019**

(Amounts in 000's)

	General Bond Retirement	Stadium Debt Service	Sales Tax Debt Service	Total
Assets:				
Equity with County Treasurer	\$ 658	\$ 404	\$ -	\$ 1,062
Cash and investments in segregated accounts	-	-	15,290	15,290
Accrued interest receivable	-	-	20	20
Due from component unit	-	750	-	750
Total assets	\$ 658	\$ 1,154	\$ 15,310	\$ 17,122
Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Matured bonds and interest payable	\$ 661	\$ -	\$ -	\$ 661
Advances from other funds	-	750	-	750
Total liabilities	661	750	-	1,411
Deferred inflows of resources:				
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Restricted	-	404	-	404
Assigned	-	-	15,310	15,310
Unassigned	(3)	-	-	(3)
Total fund balance	(3)	404	15,310	15,711
Total liabilities, deferred inflows of resources, and fund balance				
	\$ 658	\$ 1,154	\$ 15,310	\$ 17,122

FRANKLIN COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019***

(Amounts in 000's)

	County Justice Information System	Network Infrastructure	Public Safety Center
Assets:			
Equity with County Treasurer	\$ 6,562	\$ 3,040	\$ 166,789
Accrued interest receivable	-	-	-
Total assets	\$ 6,562	\$ 3,040	\$ 166,789
Liabilities, deferred inflows of resources, and fund balances:			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 2,765
Advances from other funds	-	-	-
Total liabilities	-	-	2,765
Deferred inflows of resources:			
Unavailable revenue	-	-	-
Total deferred inflows of resources	-	-	-
Fund balances:			
Restricted	-	-	-
Committed	6,562	3,040	164,024
Unassigned	-	-	-
Total fund balances	6,562	3,040	164,024
Total liabilities, deferred inflows of resources, and fund balances			
	\$ 6,562	\$ 3,040	\$ 166,789

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019**

(Amounts in 000's)

	Corrections Center	Other Capital Projects	Total
Assets:			
Equity with County Treasurer	\$ 51,975	\$ 40,596	\$ 268,962
Accrued interest receivable	461	81	542
Total assets	<u>\$ 52,436</u>	<u>\$ 40,677</u>	<u>\$ 269,504</u>
Liabilities, deferred inflows of resources, and fund balances:			
Liabilities:			
Accounts payable	\$ 45	\$ -	\$ 2,810
Advances from other funds	-	135	135
Total liabilities	<u>45</u>	<u>135</u>	<u>2,945</u>
Deferred inflows of resources:			
Unavailable revenue	<u>159</u>	<u>28</u>	<u>187</u>
Total deferred inflows of resources	159	28	187
Fund balances:			
Restricted	52,232	40,010	92,242
Committed	-	596	174,222
Unassigned	-	(92)	(92)
Total fund balances	<u>52,232</u>	<u>40,514</u>	<u>266,372</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 52,436</u>	<u>\$ 40,677</u>	<u>\$ 269,504</u>

FRANKLIN COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended December 31, 2019**

(Amounts in 000's)

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
Revenues:				
Property taxes	\$ 62,179	\$ -	\$ -	\$ 62,179
Licenses and permits	2,367	-	-	2,367
Fees and charges for services	35,712	-	-	35,712
Fines and forfeitures	2,940	-	-	2,940
Intergovernmental	174,859	-	-	174,859
Investment income	570	597	4,201	5,368
Other	12,545	2,874	115	15,534
Total revenues	291,172	3,471	4,316	298,959
Expenditures:				
Current:				
General government	29,876	-	-	29,876
Judicial	5,095	-	-	5,095
Public safety	27,941	-	-	27,941
Human services	155,559	-	-	155,559
Health	280	-	-	280
Public works	48,117	-	-	48,117
Conservation and recreation	19,490	-	-	19,490
Community development	1,599	-	-	1,599
Capital outlays	-	-	128,317	128,317
Debt service:				
Principal retirement	1,390	24,004	-	25,394
Interest charges	1,020	22,010	-	23,030
Debt issuance cost	-	61	-	61
Intergovernmental grants	5,494	-	-	5,494
Total expenditures	295,861	46,075	128,317	470,253
Excess (deficiency) of revenues over (under) expenditures	(4,689)	(42,604)	(124,001)	(171,294)
Other financing sources (uses):				
Transfers in	16,736	31,449	21,500	69,685
Transfers out	(1,102)	-	(131)	(1,233)
Refunding bonds issued	-	8,720	-	8,720
Payment to refunded bond escrow agent	-	(8,646)	-	(8,646)
Sale of capital assets	106	-	-	106
Total other financing sources (uses)	15,740	31,523	21,369	68,632
Net change in fund balances	11,051	(11,081)	(102,632)	(102,662)
Fund balances - beginning, restated	107,088	26,792	369,004	502,884
Fund balances - ending	\$ 118,139	\$ 15,711	\$ 266,372	\$ 400,222

FRANKLIN COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019**

(Amounts in 000's)

	<u>Public Assistance</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Senior Services</u>	<u>Zoological Park</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ 44,484	\$ 17,695
Licenses and permits	-	89	-	-
Fees and charges for services	-	3,767	1,376	-
Fines and forfeitures	-	352	-	-
Intergovernmental	85,382	39,263	5,645	1,795
Investment income	-	371	-	-
Other	878	1,421	22	-
Total revenues	<u>86,260</u>	<u>45,263</u>	<u>51,527</u>	<u>19,490</u>
Expenditures:				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Human services	87,666	-	38,856	-
Health	-	-	-	-
Public works	-	46,823	-	-
Conservation and recreation	-	-	-	19,490
Community development	-	-	-	-
Debt service:				
Principal retirement	1,103	287	-	-
Interest charges	1,020	-	-	-
Intergovernmental grants	-	-	355	-
Total expenditures	<u>89,789</u>	<u>47,110</u>	<u>39,211</u>	<u>19,490</u>
Excess (deficiency) of revenues over (under) expenditures	(3,529)	(1,847)	12,316	-
Other financing sources (uses):				
Transfers in	4,786	-	-	-
Transfers out	-	(203)	-	-
Sale of capital assets	-	91	-	-
Total other financing sources (uses)	<u>4,786</u>	<u>(112)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,257	(1,959)	12,316	-
Fund balances - beginning, restated	13,198	19,611	28,540	-
Fund balances - ending	<u>\$ 14,455</u>	<u>\$ 17,652</u>	<u>\$ 40,856</u>	<u>\$ -</u>

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019**

(Amounts in 000's)

	Child Support Enforcement	Real Estate Assessment	Convention Center Lease	Justice Policy and Programs
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fees and charges for services	2,551	13,677	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	16,677	-	-	1,819
Investment income	-	-	-	20
Other	15	22	9,116	49
Total revenues	19,243	13,699	9,116	1,888
Expenditures:				
Current:				
General government	-	14,986	9,116	-
Judicial	-	-	-	-
Public safety	-	-	-	2,387
Human services	22,661	-	-	-
Health	-	-	-	-
Public works	-	-	-	-
Conservation and recreation	-	-	-	-
Community development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest charges	-	-	-	-
Intergovernmental grants	-	-	-	913
Total expenditures	22,661	14,986	9,116	3,300
Excess (deficiency) of revenues over (under) expenditures	(3,418)	(1,287)	-	(1,412)
Other financing sources (uses):				
Transfers in	3,418	-	-	2,761
Transfers out	-	-	-	-
Sale of capital assets	-	14	-	-
Total other financing sources (uses)	3,418	14	-	2,761
Net change in fund balances	-	(1,273)	-	1,349
Fund balances - beginning, restated	-	11,551	-	(858)
Fund balances - ending	\$ -	\$ 10,278	\$ -	\$ 491

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019**

(Amounts in 000's)

	Economic Development and Planning	Dog and Kennel	Wireless Enhanced 9-1-1	Domestic and Juvenile Court Grants
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	1,844	-	-
Fees and charges for services	-	352	-	-
Fines and forfeitures	-	290	-	-
Intergovernmental	2,522	-	2,433	5,037
Investment income	-	-	-	-
Other	-	150	-	-
Total revenues	<u>2,522</u>	<u>2,636</u>	<u>2,433</u>	<u>5,037</u>
Expenditures:				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	5,252	133	5,525
Human services	-	-	-	-
Health	-	-	-	-
Public works	-	-	-	-
Conservation and recreation	-	-	-	-
Community development	1,599	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest charges	-	-	-	-
Intergovernmental grants	978	-	2,020	-
Total expenditures	<u>2,577</u>	<u>5,252</u>	<u>2,153</u>	<u>5,525</u>
Excess (deficiency) of revenues over (under) expenditures	(55)	(2,616)	280	(488)
Other financing sources (uses):				
Transfers in	-	2,834	14	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>2,834</u>	<u>14</u>	<u>-</u>
Net change in fund balances	(55)	218	294	(488)
Fund balances - beginning, restated	(34)	(662)	1,406	5,479
Fund balances - ending	<u>\$ (89)</u>	<u>\$ (444)</u>	<u>\$ 1,700</u>	<u>\$ 4,991</u>

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019**

(Amounts in 000's)

	Adult Probation and Community Corrections	Emergency Management Agency	Other Special Revenue	Total
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ 62,179
Licenses and permits	-	-	434	2,367
Fees and charges for services	63	1,516	12,410	35,712
Fines and forfeitures	-	-	2,298	2,940
Intergovernmental	2,756	1,701	9,829	174,859
Investment income	-	-	179	570
Other	-	63	809	12,545
Total revenues	<u>2,819</u>	<u>3,280</u>	<u>25,959</u>	<u>291,172</u>
Expenditures:				
Current:				
General government	-	-	5,774	29,876
Judicial	-	-	5,095	5,095
Public safety	3,761	3,047	7,836	27,941
Human services	-	-	6,376	155,559
Health	-	-	280	280
Public works	-	-	1,294	48,117
Conservation and recreation	-	-	-	19,490
Community development	-	-	-	1,599
Debt service:				
Principal retirement	-	-	-	1,390
Interest charges	-	-	-	1,020
Intergovernmental grants	-	659	569	5,494
Total expenditures	<u>3,761</u>	<u>3,706</u>	<u>27,224</u>	<u>295,861</u>
Excess (deficiency) of revenues over (under) expenditures	(942)	(426)	(1,265)	(4,689)
Other financing sources (uses):				
Transfers in	-	1,016	1,907	16,736
Transfers out	-	-	(899)	(1,102)
Sale of capital assets	-	1	-	106
Total other financing sources (uses)	<u>-</u>	<u>1,017</u>	<u>1,008</u>	<u>15,740</u>
Net change in fund balances	(942)	591	(257)	11,051
Fund balances - beginning, restated	2,173	2,165	24,519	107,088
Fund balances - ending	<u>\$ 1,231</u>	<u>\$ 2,756</u>	<u>\$ 24,262</u>	<u>\$ 118,139</u>

FRANKLIN COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019**

(Amounts in 000's)

	General Bond Retirement	Stadium Debt Service	Sales Tax Debt Service	Total
Revenues:				
Investment income	\$ -	\$ -	\$ 597	\$ 597
Other	788	2,086	-	2,874
Total revenues	788	2,086	597	3,471
Expenditures:				
Debt service:				
Principal retirement	8,669	1,100	14,235	24,004
Interest charges	9,312	986	11,712	22,010
Debt issuance costs	61	-	-	61
Total expenditures	18,042	2,086	25,947	46,075
Excess (deficiency) of revenues over (under) expenditures	(17,254)	-	(25,350)	(42,604)
Other financing sources (uses):				
Transfers in	17,214	-	14,235	31,449
Refunding bonds issued	8,720	-	-	8,720
Payment to refunded bond escrow agent	(8,646)	-	-	(8,646)
Total other financing sources (uses)	17,288	-	14,235	31,523
Net change in fund balance	34	-	(11,115)	(11,081)
Fund balance - beginning	(37)	404	26,425	26,792
Fund balance - ending	\$ (3)	\$ 404	\$ 15,310	\$ 15,711

FRANKLIN COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019**

(Amounts in 000's)

	County Justice Information System	Board of Elections Facility	Network Infrastructure	Public Safety Center
Revenues:				
Investment income	\$ -	\$ -	\$ -	\$ -
Other	-	104	-	8
Total revenues	<u>-</u>	<u>104</u>	<u>-</u>	<u>8</u>
Expenditures:				
Capital outlays	555	1	101	23,764
Total expenditures	<u>555</u>	<u>1</u>	<u>101</u>	<u>23,764</u>
Excess (deficiency) of revenues over (under) expenditures	(555)	103	(101)	(23,756)
Other financing sources (uses):				
Transfers in	3,000	-	3,000	15,000
Transfers out	-	(131)	-	-
Total other financing sources (uses)	<u>3,000</u>	<u>(131)</u>	<u>3,000</u>	<u>15,000</u>
Net change in fund balances	2,445	(28)	2,899	(8,756)
Fund balances - beginning	4,117	28	141	172,780
Fund balances - ending	<u>\$ 6,562</u>	<u>\$ -</u>	<u>\$ 3,040</u>	<u>\$ 164,024</u>

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019**

(Amounts in 000's)

	Corrections Center	Other Capital Projects	Total
Revenues:			
Investment income	\$ 3,571	\$ 630	\$ 4,201
Other	-	3	115
Total revenues	<u>3,571</u>	<u>633</u>	<u>4,316</u>
Expenditures:			
Capital outlays	97,148	6,748	128,317
Total expenditures	<u>97,148</u>	<u>6,748</u>	<u>128,317</u>
Excess (deficiency) of revenues over (under) expenditures	(93,577)	(6,115)	(124,001)
Other financing sources (uses):			
Transfers in	-	500	21,500
Transfers out	-	-	(131)
Total other financing sources (uses)	<u>-</u>	<u>500</u>	<u>21,369</u>
Net change in fund balances	(93,577)	(5,615)	(102,632)
Fund balances - beginning	145,809	46,129	369,004
Fund balances - ending	<u>\$ 52,232</u>	<u>\$ 40,514</u>	<u>\$ 266,372</u>

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2019***

(Amounts in 000's)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Sales tax	\$ 303,568	\$ 313,361	\$ 313,361	\$ -
Property taxes	46,984	45,668	49,612	3,944
Licenses and permits	763	763	882	119
Fees and charges for services	52,137	50,837	51,443	606
Fines and forfeitures	1,052	1,052	1,774	722
Intergovernmental	39,946	41,373	45,173	3,800
Investment income	24,018	29,218	30,098	880
Other	1,887	1,887	2,744	857
Total revenues	470,355	484,159	495,087	10,928
Expenditures:				
Current:				
General government				
Commissioners				
Personal services	5,831	3,117	3,003	114
Fringe benefits	1,712	1,251	1,171	80
Materials and services	6,009	9,078	8,713	365
Capital outlays	100	100	71	29
Contingencies	13,026	-	-	-
Total commissioners	26,678	13,546	12,958	588
General services				
Personal services	1,457	1,483	1,430	53
Fringe benefits	767	771	737	34
Materials and services	3,851	3,934	3,759	175
Capital outlays	44	81	44	37
Total general services	6,119	6,269	5,970	299
Public facilities management				
Personal services	6,096	6,178	5,945	233
Fringe benefits	3,530	3,544	3,431	113
Materials and services	15,119	15,427	14,515	912
Grants	99	-	-	-
Capital outlays	46	46	46	-
Total public facilities management	24,890	25,195	23,937	1,258
Fleet management				
Capital outlays	1,523	1,583	1,529	54
Total fleet management	1,523	1,583	1,529	54

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2019**

(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Human resources				
Personal services	690	730	727	3
Fringe benefits	365	354	344	10
Materials and services	682	775	699	76
Capital outlays	-	14	14	-
Total human resources	1,737	1,873	1,784	89
Community partnerships				
Personal services	67	73	73	-
Fringe benefits	29	31	30	1
Materials and services	3	3	-	3
Grants	15,222	14,997	14,502	495
Total community partnerships	15,321	15,104	14,605	499
Auditor				
Personal services	1,577	1,661	1,658	3
Fringe benefits	693	722	716	6
Materials and services	1,066	1,010	919	91
Capital outlays	30	30	-	30
Total auditor	3,366	3,423	3,293	130
Data center				
Personal services	3,898	4,056	4,041	15
Fringe benefits	1,644	1,671	1,567	104
Materials and services	8,171	8,718	8,326	392
Capital outlays	68	1,144	1,129	15
Total data center	13,781	15,589	15,063	526
Recorder				
Personal services	2,012	2,081	2,043	38
Fringe benefits	1,172	1,183	1,113	70
Materials and services	137	137	100	37
Total recorder	3,321	3,401	3,256	145
Treasurer				
Personal services	1,370	1,414	1,351	63
Fringe benefits	766	773	714	59
Materials and services	604	604	445	159
Capital outlays	6	6	6	-
Total treasurer	2,746	2,797	2,516	281
Board of elections				
Personal services	-	5,277	5,165	112
Fringe benefits	-	1,630	1,596	34
Materials and services	-	2,582	2,576	6
Total board of elections	-	9,489	9,337	152

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)**

Major Funds – General Fund

For the Year Ended December 31, 2019

(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Commissioners - risk management				
Materials and services	1,000	1,000	213	787
Total commissioners-risk management	1,000	1,000	213	787
Total general government	100,482	99,269	94,461	4,808
Judicial				
Prosecuting attorney				
Personal services	13,015	13,460	12,909	551
Fringe benefits	5,592	5,665	5,393	272
Materials and services	847	847	696	151
Capital outlays	11	11	11	-
Total prosecuting attorney	19,465	19,983	19,009	974
Court of appeals				
Materials and services	283	283	251	32
Total court of appeals	283	283	251	32
Common pleas court				
Personal services	13,077	13,184	12,971	213
Fringe benefits	6,369	6,101	6,044	57
Materials and services	5,429	4,643	4,292	351
Capital outlays	67	92	92	-
Total common pleas court	24,942	24,020	23,399	621
Domestic and juvenile court				
Personal services	17,518	18,522	18,317	205
Fringe benefits	9,569	9,607	9,288	319
Materials and services	9,872	10,761	10,201	560
Capital outlays	92	92	88	4
Total domestic and juvenile court	37,051	38,982	37,894	1,088
Probate court				
Personal services	2,850	2,950	2,939	11
Fringe benefits	1,470	1,482	1,404	78
Materials and services	576	576	525	51
Total probate court	4,896	5,008	4,868	140
Clerk of courts				
Personal services	5,587	5,682	5,167	515
Fringe benefits	3,489	3,254	2,892	362
Materials and services	936	936	615	321
Capital outlays	20	20	-	20
Total clerk of courts	10,032	9,892	8,674	1,218

(Continued on next page)

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2019***

(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Municipal court				
Personal services	629	664	662	2
Fringe benefits	222	224	224	-
Materials and services	1,150	1,320	1,261	59
Total municipal court	2,001	2,208	2,147	61
Municipal court clerk				
Personal services	47	47	47	-
Fringe benefits	16	16	15	1
Materials and services	60	60	50	10
Total municipal court clerk	123	123	112	11
Public defender				
Personal services	8,737	9,037	8,976	61
Fringe benefits	3,899	3,910	3,909	1
Materials and services	1,485	1,605	1,558	47
Capital outlays	-	17	17	-
Total public defender	14,121	14,569	14,460	109
Total judicial	112,914	115,068	110,814	4,254
Public safety				
Coroner				
Personal services	3,260	3,387	3,377	10
Fringe benefits	1,211	1,243	1,230	13
Materials and services	962	962	928	34
Capital outlays	56	56	51	5
Total coroner	5,489	5,648	5,586	62
Sheriff				
Personal services	82,811	90,181	89,975	206
Fringe benefits	35,927	37,681	37,681	-
Materials and services	23,070	22,698	22,077	621
Capital outlays	30	190	180	10
Contingencies	400	-	-	-
Total sheriff	142,238	150,750	149,913	837
Sheriff - rotary				
Personal services	3,415	3,415	3,212	203
Fringe benefits	1,333	1,333	1,330	3
Materials and services	172	172	87	85
Capital outlays	246	246	159	87
Total sheriff - rotary	5,166	5,166	4,788	378
Total public safety	152,893	161,564	160,287	1,277

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)**

Major Funds – General Fund

For the Year Ended December 31, 2019

(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Human services				
Veterans' service commission				
Personal services	1,341	1,394	1,299	95
Fringe benefits	708	734	654	80
Materials and services	1,517	1,717	1,577	140
Grants	2,910	3,560	3,535	25
Total human services	6,476	7,405	7,065	340
Public works				
Engineer				
Personal services	535	553	536	17
Fringe benefits	218	221	214	7
Materials and services	601	601	571	30
Capital outlays	25	25	20	5
Total public works	1,379	1,400	1,341	59
Community development				
Economic development and planning				
Personal services	983	1,067	1,041	26
Fringe benefits	479	523	494	29
Materials and services	673	673	639	34
Grants	4,136	6,160	4,727	1,433
Total community development	6,271	8,423	6,901	1,522
Capital outlays				
Public facilities management - permanent improvement projects				
Capital outlays	-	1,528	742	786
Total capital outlays	-	1,528	742	786
Intergovernmental grants				
Community partnerships				
Intergovernmental grants	2,640	2,640	2,640	-
Economic development and planning				
Intergovernmental grants	2,520	2,520	2,520	-
Grants - community authority	2,500	2,500	2,500	-
Total intergovernmental grants	7,660	7,660	7,660	-
Total expenditures	388,075	402,317	389,271	13,046
Excess (deficiency) of revenues over (under) expenditures	82,280	81,842	105,816	23,974

(Continued on next page)

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2019***

(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Other financing sources (uses):				
Transfers in	372	2,997	3,000	3
Transfers out	(96,554)	(86,092)	(69,818)	16,274
Advances in	-	373	373	-
Advances out	(185)	(185)	(185)	-
Proceeds from sale of capital assets	21	21	61	40
Total other financing sources (uses)	<u>(96,346)</u>	<u>(82,886)</u>	<u>(66,569)</u>	<u>16,317</u>
Net change in fund balance	(14,066)	(1,044)	39,247	40,291
Fund balance - beginning	<u>232,027</u>	<u>232,027</u>	<u>232,027</u>	<u>-</u>
Fund balance - ending	<u>\$ 217,961</u>	<u>\$ 230,983</u>	<u>\$ 271,274</u>	<u>\$ 40,291</u>

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund – Board of Developmental Disabilities Fund
For the Year Ended December 31, 2019*** *(Amounts in 000's)*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final Budget	Actual Amounts	
Revenues:				
Property taxes	\$ 173,579	\$ 174,530	\$ 173,284	\$ (1,246)
Fees and charges for services	2,901	2,901	3,494	593
Intergovernmental	49,607	49,619	71,393	21,774
Other	5,890	5,890	5,966	76
Total revenues	231,977	232,940	254,137	21,197
Expenditures:				
Current:				
Health				
Program for developmental disabilities				
Personal services	46,000	47,315	40,659	6,656
Fringe benefits	27,258	27,473	20,995	6,478
Materials and services	17,945	17,945	12,037	5,908
Social services	159,351	159,351	155,612	3,739
Capital outlays	535	535	120	415
Total expenditures	251,089	252,619	229,423	23,196
Excess (deficiency) of revenues over (under) expenditures	(19,112)	(19,679)	24,714	44,393
Other financing sources (uses):				
Proceeds from sale of capital assets	20	20	184	164
Total other financing sources (uses)	20	20	184	164
Net change in fund balance	(19,092)	(19,659)	24,898	44,557
Fund balance - beginning	310,664	310,664	310,664	-
Fund balance - ending	\$ 291,572	\$ 291,005	\$ 335,562	\$ 44,557

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund – Children Services Board Fund
For the Year Ended December 31, 2019***

(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 121,662	\$ 122,320	\$ 121,308	\$ (1,012)
Fees and charges for services	1,053	1,053	2,322	1,269
Intergovernmental	77,895	77,904	74,668	(3,236)
Other	585	585	655	70
Total revenues	201,195	201,862	198,953	(2,909)
Expenditures:				
Current:				
Human services				
Children services board - special levy				
Personal services	42,386	43,788	43,518	270
Fringe benefits	25,635	25,984	25,901	83
Materials and services	19,983	19,739	17,595	2,144
Social services	123,388	122,251	116,661	5,590
Capital outlays	401	645	551	94
Total expenditures	211,793	212,407	204,226	8,181
Excess (deficiency) of revenues over (under) expenditures	(10,598)	(10,545)	(5,273)	5,272
Other financing sources (uses):				
Proceeds from sale of capital assets	1	1	1	-
Total other financing sources (uses)	1	1	1	-
Net change in fund balance	(10,597)	(10,544)	(5,272)	5,272
Fund balance - beginning	133,593	133,593	133,593	-
Fund balance - ending	\$ 122,996	\$ 123,049	\$ 128,321	\$ 5,272

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund – Alcohol, Drug and Mental Health Board Fund
For the Year Ended December 31, 2019*** *(Amounts in 000's)*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 54,464	\$ 54,763	\$ 54,309	\$ (454)
Intergovernmental	22,472	28,051	23,953	(4,098)
Other	2,501	2,501	4,655	2,154
Total revenues	79,437	85,315	82,917	(2,398)
Expenditures:				
Current:				
Health				
ADAMH Board				
Personal services	4,183	4,296	3,897	399
Fringe benefits	1,842	1,858	1,669	189
Materials and services	2,535	2,535	1,828	707
Social services	93,462	97,397	81,622	15,775
Grants	750	750	714	36
Capital outlays	20	520	515	5
Total expenditures	102,792	107,356	90,245	17,111
Excess (deficiency) of revenues over (under) expenditures	(23,355)	(22,041)	(7,328)	14,713
Other financing sources (uses):				
Transfers in	-	250	250	-
Total other financing sources (uses)	-	250	250	-
Net change in fund balance	(23,355)	(21,791)	(7,078)	14,713
Fund balance - beginning	65,121	65,121	65,121	-
Fund balance - ending	\$ 41,766	\$ 43,330	\$ 58,043	\$ 14,713

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Public Assistance Fund

	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	<u>(Negative)</u>
Revenues:			
Intergovernmental	\$ 87,087	\$ 83,033	\$ (4,054)
Other	1,200	930	(270)
Total revenues	<u>88,287</u>	<u>83,963</u>	<u>(4,324)</u>
Expenditures:			
Current:			
Human services			
Job and family services			
Personal services	27,445	27,173	272
Fringe benefits	16,051	15,680	371
Materials and services	8,103	7,056	1,047
Social services	42,181	37,606	4,575
Capital outlays	2,123	2,123	-
Total expenditures	<u>95,903</u>	<u>89,638</u>	<u>6,265</u>
Excess (deficiency) of revenues over (under) expenditures	(7,616)	(5,675)	1,941
Other financing sources (uses):			
Transfers in	4,841	4,786	(55)
Advances out	(73)	(73)	-
Total other financing sources (uses)	<u>4,768</u>	<u>4,713</u>	<u>(55)</u>
Net change in fund balance	(2,848)	(962)	1,886
Fund balance - beginning	<u>13,509</u>	<u>13,509</u>	-
Fund balance - ending	<u>\$ 10,661</u>	<u>\$ 12,547</u>	<u>\$ 1,886</u>

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Motor Vehicle and Gasoline Tax Fund

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Licenses and permits	\$ 189	\$ 89	\$ (100)
Fees and charges for services	7,720	3,767	(3,953)
Fines and forfeitures	309	352	43
Intergovernmental	39,955	37,252	(2,703)
Investment income	117	371	254
Other	642	1,231	589
Total revenues	<u>48,932</u>	<u>43,062</u>	<u>(5,870)</u>
Expenditures:			
Current:			
Public works			
Engineer			
Personal services	13,209	12,347	862
Fringe benefits	5,648	4,935	713
Materials and services	20,412	15,859	4,553
Capital outlays	19,690	13,756	5,934
Total public works	<u>58,959</u>	<u>46,897</u>	<u>12,062</u>
Debt service			
Principal retirement	287	287	-
Total expenditures	<u>59,246</u>	<u>47,184</u>	<u>12,062</u>
Excess (deficiency) of revenues over (under) expenditures	(10,314)	(4,122)	6,192
Other financing sources (uses):			
Transfers out	(203)	(203)	-
Proceeds from sale of capital assets	45	91	46
Total other financing sources (uses)	<u>(158)</u>	<u>(112)</u>	<u>46</u>
Net change in fund balance	(10,472)	(4,234)	6,238
Fund balance - beginning	<u>15,667</u>	<u>15,667</u>	<u>-</u>
Fund balance - ending	<u>\$ 5,195</u>	<u>\$ 11,433</u>	<u>\$ 6,238</u>

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)***

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

(Amounts in 000's)

Senior Services Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Property taxes	\$ 44,633	\$ 44,466	\$ (167)
Fees and charges for services	1,418	1,361	(57)
Intergovernmental	5,892	5,695	(197)
Other	200	191	(9)
Total revenues	52,143	51,713	(430)
Expenditures:			
Current:			
Human services			
Office on aging			
Personal services	5,248	4,829	419
Fringe benefits	2,730	2,426	304
Materials and services	1,518	1,064	454
Social services	33,203	27,255	5,948
Grants	3,250	3,151	99
Capital outlays	176	108	68
Total human services	46,125	38,833	7,292
Intergovernmental grants			
Office on aging			
Intergovernmental grants	355	355	-
Total expenditures	46,480	39,188	7,292
Excess (deficiency) of revenues over (under) expenditures	5,663	12,525	6,862
Other financing sources (uses):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	5,663	12,525	6,862
Fund balance - beginning	29,444	29,444	-
Fund balance - ending	\$ 35,107	\$ 41,969	\$ 6,862

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Zoological Park Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Property taxes	\$ 17,838	\$ 17,688	\$ (150)
Intergovernmental	1,799	1,795	(4)
Total revenues	19,637	19,483	(154)
Expenditures:			
Current:			
Conservation and recreation			
Zoological Park			
Materials and services	282	231	51
Grants	19,201	19,201	-
Total expenditures	19,483	19,432	51
Excess (deficiency) of revenues over (under) expenditures	154	51	(103)
Other financing sources (uses):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	154	51	(103)
Fund balance - beginning	-	-	-
Fund balance - ending	\$ 154	\$ 51	\$ (103)

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Child Support Enforcement Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Fees and charges for services	\$ 3,079	\$ 2,788	\$ (291)
Intergovernmental	17,945	16,910	(1,035)
Other	65	17	(48)
Total revenues	21,089	19,715	(1,374)
Expenditures:			
Current:			
Human services			
Child support enforcement agency			
Personal services	10,479	10,420	59
Fringe benefits	6,355	6,273	82
Materials and services	5,028	4,940	88
Grants	906	903	3
Total expenditures	22,768	22,536	232
Excess (deficiency) of revenues over (under) expenditures	(1,679)	(2,821)	(1,142)
Other financing sources (uses):			
Transfers in	2,846	2,918	72
Total other financing sources (uses)	2,846	2,918	72
Net change in fund balance	1,167	97	(1,070)
Fund balance - beginning	102	102	-
Fund balance - ending	\$ 1,269	\$ 199	\$ (1,070)

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Real Estate Assessment Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Fees and charges for services	\$ 19,068	\$ 13,677	\$ (5,391)
Other	30	22	(8)
Total revenues	19,098	13,699	(5,399)
Expenditures:			
Current:			
General government			
Auditor - real estate assessment			
Personal services	6,185	6,172	13
Fringe benefits	2,735	2,734	1
Materials and services	13,147	6,539	6,608
Capital outlays	2,085	27	2,058
Total expenditures	24,152	15,472	8,680
Excess (deficiency) of revenues over (under) expenditures	(5,054)	(1,773)	3,281
Other financing sources (uses):			
Proceeds from sale of capital assets	-	14	14
Total other financing sources (uses)	-	14	14
Net change in fund balance	(5,054)	(1,759)	3,295
Fund balance - beginning	12,785	12,785	-
Fund balance - ending	\$ 7,731	\$ 11,026	\$ 3,295

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Convention Center Lease Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Other	\$ 9,166	\$ 9,116	\$ (50)
Total revenues	9,166	9,116	(50)
Expenditures:			
Current:			
General government			
Commissioners - convention center			
Materials and services	9,166	9,116	50
Total expenditures	9,166	9,116	50
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Other financing sources (uses):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Justice Policy and Programs Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 2,435	\$ 1,624	\$ (811)
Investment income	1	20	19
Other	-	49	49
Total revenues	2,436	1,693	(743)
Expenditures:			
Current:			
Public safety			
Homeland security and justice programs			
Personal services	691	686	5
Fringe benefits	284	274	10
Materials and services	104	70	34
Grants	1,701	1,318	383
Total public safety	2,780	2,348	432
Intergovernmental grants			
Homeland security and justice programs			
Intergovernmental grants	973	958	15
Total expenditures	3,753	3,306	447
Excess (deficiency) of revenues over (under) expenditures	(1,317)	(1,613)	(296)
Other financing sources (uses):			
Transfers in	1,394	1,511	117
Total other financing sources (uses)	1,394	1,511	117
Net change in fund balance	77	(102)	(179)
Fund balance - beginning	1,423	1,423	-
Fund balance - ending	\$ 1,500	\$ 1,321	\$ (179)

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Economic Development and Planning Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Fees and charges for services	\$ 207	\$ -	\$ (207)
Intergovernmental	4,654	2,374	(2,280)
Total revenues	4,861	2,374	(2,487)
Expenditures:			
Current:			
Community development			
Economic development and planning			
Personal services	301	277	24
Fringe benefits	135	113	22
Materials and services	111	26	85
Grants	1,393	1,232	161
Total community development	1,940	1,648	292
Intergovernmental grants			
Community and economic development			
Intergovernmental grants	725	725	-
Total expenditures	2,665	2,373	292
Excess (deficiency) of revenues over (under) expenditures	2,196	1	(2,195)
Other financing sources (uses):			
Transfers in	170	-	(170)
Total other financing sources (uses)	170	-	(170)
Net change in fund balance	2,366	1	(2,365)
Fund balance - beginning	81	81	-
Fund balance - ending	\$ 2,447	\$ 82	\$ (2,365)

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Dog and Kennel Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>(Negative)</u>
Revenues:			
Licenses and permits	\$ 2,069	\$ 2,005	\$ (64)
Fees and charges for services	318	356	38
Fines and forfeitures	257	291	34
Other	98	152	54
Total revenues	<u>2,742</u>	<u>2,804</u>	<u>62</u>
Expenditures:			
Current:			
Public safety			
Animal control			
Personal services	2,338	2,330	8
Fringe benefits	1,386	1,370	16
Materials and services	1,713	1,599	114
Capital outlays	20	19	1
Total animal control	<u>5,457</u>	<u>5,318</u>	<u>139</u>
Auditor - dog & kennel			
Materials and services	167	151	16
Total expenditures	<u>5,624</u>	<u>5,469</u>	<u>155</u>
Excess (deficiency) of revenues over (under) expenditures	(2,882)	(2,665)	217
Other financing sources (uses):			
Transfers in	3,034	2,834	(200)
Total other financing sources (uses)	<u>3,034</u>	<u>2,834</u>	<u>(200)</u>
Net change in fund balance	152	169	17
Fund balance - beginning	<u>591</u>	<u>591</u>	<u>-</u>
Fund balance - ending	<u>\$ 743</u>	<u>\$ 760</u>	<u>\$ 17</u>

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Certificate of Title Administration Fund

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Fees and charges for services	\$ 7,450	\$ 7,612	\$ 162
Total revenues	<u>7,450</u>	<u>7,612</u>	<u>162</u>
Expenditures:			
Current:			
General government			
Clerk of courts - certificate of title administration			
Personal services	3,688	3,465	223
Fringe benefits	2,345	2,011	334
Materials and services	1,433	1,093	340
Total expenditures	<u>7,466</u>	<u>6,569</u>	<u>897</u>
Excess (deficiency) of revenues over (under) expenditures	(16)	1,043	1,059
Other financing sources (uses):			
Transfers out	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>
Net change in fund balance	(3,016)	(1,957)	1,059
Fund balance - beginning	<u>10,376</u>	<u>10,376</u>	<u>-</u>
Fund balance - ending	<u>\$ 7,360</u>	<u>\$ 8,419</u>	<u>\$ 1,059</u>

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Wireless Enhanced 9-1-1 Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 2,492	\$ 2,492	\$ -
Total revenues	2,492	2,492	-
Expenditures:			
Current:			
Public Safety			
Wireless enhanced 9-1-1			
Materials and services	182	133	49
Total public safety	182	133	49
Intergovernmental grants			
Wireless enhanced 9-1-1			
Intergovernmental grants	2,352	2,204	148
Total expenditures	2,534	2,337	197
Excess (deficiency) of revenues over (under) expenditures	(42)	155	197
Other financing sources (uses):			
Transfers in	-	14	14
Total other financing sources (uses)	-	14	14
Net change in fund balance	(42)	169	211
Fund balance - beginning	949	949	-
Fund balance - ending	\$ 907	\$ 1,118	\$ 211

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Domestic and Juvenile Court Grants Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 5,932	\$ 4,781	\$ (1,151)
Total revenues	5,932	4,781	(1,151)
Expenditures:			
Current:			
Public safety			
Domestic and juvenile court - felony delinquent care and custody			
Personal services	1,869	1,531	338
Fringe benefits	1,032	968	64
Materials and services	5,143	3,131	2,012
Total expenditures	8,044	5,630	2,414
Excess (deficiency) of revenues over (under) expenditures	(2,112)	(849)	1,263
Other financing sources (uses):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	(2,112)	(849)	1,263
Fund balance - beginning	5,359	5,359	-
Fund balance - ending	\$ 3,247	\$ 4,510	\$ 1,263

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Adult Probation and Community Corrections Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Fees and charges for services	\$ 73	\$ 63	\$ (10)
Intergovernmental	3,956	2,756	(1,200)
Total revenues	4,029	2,819	(1,210)
Expenditures:			
Current:			
Public safety			
Common pleas court			
Personal services	1,838	1,772	66
Fringe benefits	879	845	34
Materials and services	1,401	1,075	326
Capital outlays	70	50	20
Total expenditures	4,188	3,742	446
Excess (deficiency) of revenues over (under) expenditures	(159)	(923)	(764)
Other financing sources (uses):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	(159)	(923)	(764)
Fund balance - beginning	2,366	2,366	-
Fund balance - ending	\$ 2,207	\$ 1,443	\$ (764)

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Emergency Management Agency Fund

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fees and charges for services	\$ 1,621	\$ 1,512	\$ (109)
Intergovernmental	2,600	1,653	(947)
Other	113	63	(50)
Total revenues	<u>4,334</u>	<u>3,228</u>	<u>(1,106)</u>
Expenditures:			
Current:			
Public safety			
EMA - emergency management			
Personal services	1,139	940	199
Fringe benefits	462	353	109
Materials and services	1,488	1,259	229
Grants	1,485	308	1,177
Capital outlays	30	25	5
Total EMA - emergency management	<u>4,604</u>	<u>2,885</u>	<u>1,719</u>
EMA - warning			
Materials and services	164	136	28
Total public safety	<u>4,768</u>	<u>3,021</u>	<u>1,747</u>
Intergovernmental grants			
EMA - emergency management			
Intergovernmental grants	510	510	-
Total expenditures	<u>5,278</u>	<u>3,531</u>	<u>1,747</u>
Excess (deficiency) of revenues over (under) expenditures	(944)	(303)	641
Other financing sources (uses):			
Transfers in	1,120	1,016	(104)
Proceeds from sale of capital assets	-	1	1
Total other financing sources (uses)	<u>1,120</u>	<u>1,017</u>	<u>(103)</u>
Net change in fund balance	176	714	538
Fund balance - beginning	<u>2,026</u>	<u>2,026</u>	<u>-</u>
Fund balance - ending	<u>\$ 2,202</u>	<u>\$ 2,740</u>	<u>\$ 538</u>

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Recorder Equipment Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Fees and charges for services	\$ 655	\$ 656	\$ 1
Total revenues	655	656	1
Expenditures:			
Current:			
General government			
Recorder - equipment			
Personal services	238	205	33
Fringe benefits	118	98	20
Materials and services	337	256	81
Capital outlays	44	-	44
Total expenditures	737	559	178
Excess (deficiency) of revenues over (under) expenditures	(82)	97	179
Other financing sources (uses):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	(82)	97	179
Fund balance - beginning	310	310	-
Fund balance - ending	\$ 228	\$ 407	\$ 179

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Other Special Revenue Funds

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and permits	\$ 754	\$ 459	\$ (295)
Fees and charges for services	10,346	12,464	2,118
Fines and forfeitures	972	1,187	215
Intergovernmental	4,666	3,951	(715)
Investment income	165	179	14
Other	199	389	190
Total revenues	17,102	18,629	1,527
Expenditures:			
Current:			
General government			
Personal services	1,181	1,120	61
Fringe benefits	565	512	53
Materials and services	1,485	920	565
Capital outlays	44	8	36
Grants	3,023	2,630	393
Total general government	6,298	5,190	1,108
Judicial			
Personal services	2,292	2,041	251
Fringe benefits	1,155	908	247
Materials and services	2,955	2,140	815
Capital outlays	220	-	220
Total judicial	6,622	5,089	1,533
Public safety			
Personal services	1,561	1,367	194
Fringe benefits	726	589	137
Materials and services	3,114	1,695	1,419
Capital outlays	678	99	579
Grants	2,014	964	1,050
Total public safety	8,093	4,714	3,379
Health			
Grants	315	285	30
Total health	315	285	30

(Continued on next page)

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Other Special Revenue Funds			
Public works			
Personal services	264	188	76
Fringe benefits	92	73	19
Materials and services	1,065	948	117
Total public works	1,421	1,209	212
Intergovernmental grants			
Intergovernmental grants	186	186	-
Total expenditures	22,935	16,673	6,262
Excess (deficiency) of revenues over (under) expenditures	(5,833)	1,956	7,789
Other financing sources (uses):			
Transfers in	1,713	1,907	194
Transfers out	(899)	(899)	-
Advances in	50	50	-
Total other financing sources (uses)	864	1,058	194
Net change in fund balance	(4,969)	3,014	7,983
Fund balance - beginning	19,897	19,897	-
Fund balance - ending	\$ 14,928	\$ 22,911	\$ 7,983

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

General Bond Retirement Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Other	\$ 788	\$ 788	\$ -
Total revenues	788	788	-
Expenditures:			
Debt service			
Commissioners - bond retirement			
Principal retirement	8,669	8,669	-
Interest charges	9,312	9,312	-
Debt issuance costs	61	61	-
Total expenditures	18,042	18,042	-
Excess (deficiency) of revenues over (under) expenditures	(17,254)	(17,254)	-
Other financing sources (uses):			
Transfers in	17,214	17,214	-
Refunding bonds issued	8,720	8,720	-
Payment to refunded bond escrow agent	(8,646)	(8,646)	-
Total other financing sources (uses)	17,288	17,288	-
Net change in fund balance	34	34	-
Fund balance - beginning	624	624	-
Fund balance - ending	\$ 658	\$ 658	\$ -

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Stadium Debt Service Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Other	\$ 2,336	\$ 2,336	\$ -
Total revenues	2,336	2,336	-
Expenditures:			
Debt service			
Commissioners -stadium debt service			
Principal retirement	1,100	1,100	-
Interest charges	986	986	-
Total expenditures	2,086	2,086	-
Excess (deficiency) of revenues over (under) expenditures	250	250	-
Other financing sources (uses):			
Advances Out	(250)	(250)	-
Total other financing sources (uses)	(250)	(250)	-
Net change in fund balance	-	-	-
Fund balance - beginning	404	404	-
Fund balance - ending	\$ 404	\$ 404	\$ -

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Sales Tax Debt Service Fund			
Revenues:			
Investment income	\$ -	\$ 680	\$ 680
Total revenues	-	680	680
Expenditures:			
Debt service			
Commissioners -sales tax debt service			
Principal retirement	14,235	14,235	-
Interest charges	11,712	11,712	-
Total expenditures	25,947	25,947	-
Excess (deficiency) of revenues over (under) expenditures	(25,947)	(25,267)	680
Other financing sources (uses):			
Transfer in	25,947	14,235	(11,712)
Total other financing sources (uses)	25,947	14,235	(11,712)
Net change in fund balance	-	(11,032)	(11,032)
Fund balance - beginning	26,264	26,264	-
Fund balance - ending	\$ 26,264	\$ 15,232	\$ (11,032)

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

County Justice Information System Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Total revenues	\$ -	\$ -	\$ -
Expenditures:			
Capital outlays			
Capital outlays	826	555	271
Total expenditures	826	555	271
Excess (deficiency) of revenues over (under) expenditures	(826)	(555)	271
Other financing sources (uses):			
Transfers in	3,000	3,000	-
Total other financing sources (uses)	3,000	3,000	-
Net change in fund balance	2,174	2,445	271
Fund balance - beginning	4,117	4,117	-
Fund balance - ending	\$ 6,291	\$ 6,562	\$ 271

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Board of Elections Facility Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income	\$ 1	\$ 1	\$ -
Total revenues	1	1	-
Expenditures:			
Capital outlays			
Capital outlays	1	1	-
Total expenditures	1	1	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Other financing sources (uses):			
Transfers out	(131)	(131)	-
Total other financing sources (uses)	(131)	(131)	-
Net change in fund balance	(131)	(131)	-
Fund balance - beginning	131	131	-
Fund balance - ending	\$ -	\$ -	\$ -

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Network Infrastructure Fund			
	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Total revenues	\$ -	\$ -	\$ -
Expenditures:			
Capital outlays			
Capital outlays	141	101	40
Total expenditures	141	101	40
Excess (deficiency) of revenues over (under) expenditures	(141)	(101)	40
Other financing sources (uses):			
Transfers in	3,000	3,000	-
Total other financing sources (uses)	3,000	3,000	-
Net change in fund balance	2,859	2,899	40
Fund balance - beginning	141	141	-
Fund balance - ending	\$ 3,000	\$ 3,040	\$ 40

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Public Safety Center Fund			
	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Other	\$ -	\$ 8	\$ 8
Total revenues	-	8	8
Expenditures:			
Capital outlays			
Capital outlays	27,072	21,021	6,051
Total expenditures	27,072	21,021	6,051
Excess (deficiency) of revenues over (under) expenditures	(27,072)	(21,013)	6,059
Other financing sources (uses):			
Transfers in	15,000	15,000	-
Total other financing sources (uses)	15,000	15,000	-
Net change in fund balance	(12,072)	(6,013)	6,059
Fund balance - beginning	172,802	172,802	-
Fund balance - ending	\$ 160,730	\$ 166,789	\$ 6,059

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Corrections Center Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income	\$ 4,152	\$ 5,102	\$ 950
Total revenues	4,152	5,102	950
Expenditures:			
Capital outlays			
Public facilities management - corrections center			
Capital outlays	149,091	99,212	49,879
Total expenditures	149,091	99,212	49,879
Excess (deficiency) of revenues over (under) expenditures	(144,939)	(94,110)	50,829
Other financing sources (uses):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	(144,939)	(94,110)	50,829
Fund balance - beginning	144,939	144,939	-
Fund balance - ending	\$ -	\$ 50,829	\$ 50,829

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Other Capital Projects Funds

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income	\$ 84	\$ 900	\$ 816
Other	-	3	3
Total revenues	84	903	819
Expenditures:			
Capital outlays			
Public facilities management- other capital projects			
Capital outlays	45,730	6,751	38,979
Total expenditures	45,730	6,751	38,979
Excess (deficiency) of revenues over (under) expenditures	(45,646)	(5,848)	39,798
Other financing sources (uses):			
Transfers in	500	500	-
Advances in	135	135	-
Total other financing sources (uses)	635	635	-
Net change in fund balance	(45,011)	(5,213)	39,798
Fund balance - beginning	45,607	45,607	-
Fund balance - ending	\$ 596	\$ 40,394	\$ 39,798

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 cost of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. Following are descriptions of the enterprise funds:

Water and Sewer – 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 County-owned parking facilities. The facilities serve both County employees and the general public.

Since the Statement of Net Position, the Statement of Revenues, Expenses and Changes in Net Position and the Statement of Cash Flows for each of the enterprise funds are presented in the basic financial statements, they are not repeated in this section.

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenses and Changes in
Fund Equity – Budget and Actual (Non-GAAP Budgetary Basis)
Major Enterprise Funds
December 31, 2019***

(Amounts in 000's)

Water and Sewer Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Operating revenues:			
Fees and charges for services	\$ 8,144	\$ 9,196	\$ 1,052
Other	321	298	(23)
Total operating revenues	<u>8,465</u>	<u>9,494</u>	<u>1,029</u>
Operating expenses:			
Personal services	1,014	913	101
Fringe benefits	552	465	87
Materials and services	5,627	4,898	729
Capital outlays	6,652	5,733	919
Total operating expenses	<u>13,845</u>	<u>12,009</u>	<u>1,836</u>
Operating income (loss)	(5,380)	(2,515)	2,865
Nonoperating revenues (expenses):			
Intergovernmental	-	1,516	1,516
Issuance of debt	10,237	2,611	(7,626)
Debt service:			
Principal retirement	(3,027)	(2,689)	338
Interest charges	(533)	(527)	6
Total debt service	<u>(3,560)</u>	<u>(3,216)</u>	<u>344</u>
Total nonoperating revenues (expenses)	<u>6,677</u>	<u>911</u>	<u>(5,766)</u>
Income (loss) before operating transfers and advances	1,297	(1,604)	(2,901)
Transfers in	6,365	2,866	(3,499)
Total transfers and advances	<u>6,365</u>	<u>2,866</u>	<u>(3,499)</u>
Net change in fund equity	7,662	1,262	(6,400)
Fund equity - beginning	7,302	7,302	-
Fund equity - ending	<u>\$ 14,964</u>	<u>\$ 8,564</u>	<u>\$ (6,400)</u>

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenses and Changes in
Fund Equity – Budget and Actual (Non-GAAP Budgetary Basis)
Major Enterprise Funds
December 31, 2019***

(Amounts in 000's)

Parking Facilities Enterprise Fund

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Operating revenues:			
Fees and charges for services	\$ 2,730	\$ 2,614	\$ (116)
Total operating revenues	2,730	2,614	(116)
Operating expenses:			
Personal services	547	521	26
Fringe benefits	356	320	36
Materials and services	1,345	1,139	206
Capital outlays	2,826	1,042	1,784
Total operating expenses	5,074	3,022	2,052
Operating income (loss)	(2,344)	(408)	1,936
Nonoperating revenues (expenses):			
Investment income	-	80	80
Debt service:			
Principal retirement	(365)	(365)	-
Interest charges	(132)	(132)	-
Total debt service	(497)	(497)	-
Total nonoperating revenues (expenses)	(497)	(417)	80
Net change in fund equity	(2,841)	(825)	2,016
Fund equity - beginning	5,026	5,026	-
Fund equity - ending	\$ 2,185	\$ 4,201	\$ 2,016

FRANKLIN COUNTY, OHIO



Internal Service Funds

The internal service funds report activities provided to the departments and agencies on a cost-reimbursement basis. The County has two internal service funds:

Employee Benefits – This fund accounts for the provision of medical, dental, optical, prescription, life and mental health insurance to departments and agencies.

Telecommunications – This fund accounts for the provision of telecommunication services, primarily voicemail.

FRANKLIN COUNTY, OHIO

**Combining Statement of Net Position
Internal Service Funds
December 31, 2019**

(Amounts in 000's)

	Employee Benefits	Telecommu- nications	Total
Assets:			
Current assets:			
Equity with County Treasurer	\$ 40,653	\$ 544	\$ 41,197
Accounts receivable	350	-	350
Due from other funds	-	14	14
Total current assets	41,003	558	41,561
Noncurrent assets:			
Capital assets, net of accumulated depreciation:			
Depreciable	-	461	461
Total noncurrent assets	-	461	461
Total assets	41,003	1,019	42,022
Deferred outflows of resources:			
Pension	527	27	554
OPEB	96	5	101
Total deferred outflows of resources	623	32	655
Liabilities:			
Current liabilities:			
Accrued wages	58	3	61
Compensated absences payable	5	-	5
Accounts payable	10,069	-	10,069
Due to other funds	26	-	26
Total current liabilities	10,158	3	10,161
Noncurrent liabilities:			
Advances from other funds	-	50	50
Compensated absences payable	37	-	37
Net pension liability	1,555	86	1,641
Net OPEB liability	724	40	764
Total noncurrent liabilities	2,316	176	2,492
Total liabilities	12,474	179	12,653
Deferred inflows of resources:			
Pension	20	2	22
OPEB	2	-	2
Total deferred inflows of resources	22	2	24
Net position:			
Net investment in capital assets	-	461	461
Unrestricted	29,130	409	29,539
Total net position	\$ 29,130	\$ 870	\$ 30,000

FRANKLIN COUNTY, OHIO

***Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

	<u>Employee Benefits</u>	<u>Telecommunications</u>	<u>Total</u>
Operating revenues:			
Fees and charges for services	\$ 131,468	\$ 189	\$ 131,657
Other	124	-	124
Total operating revenues	<u>131,592</u>	<u>189</u>	<u>131,781</u>
Operating expenses:			
Personal services	1,213	68	1,281
Cost of sales and services	123,263	21	123,284
Depreciation	-	60	60
Total operating expenses	<u>124,476</u>	<u>149</u>	<u>124,625</u>
Operating income (loss)	7,116	40	7,156
Nonoperating revenues (expenses):			
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	7,116	40	7,156
Net position - beginning	22,014	830	22,844
Net position - ending	<u>\$ 29,130</u>	<u>\$ 870</u>	<u>\$ 30,000</u>

FRANKLIN COUNTY, OHIO

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2019

(Amounts in 000's)

	<u>Employee Benefits</u>	<u>Telecom- munications</u>	<u>Total</u>
Cash flows from operating activities:			
Cash collections from customers	\$ 131,353	\$ 191	\$ 131,544
Cash payments to suppliers	(120,818)	(3)	(120,821)
Cash payments for salaries	<u>(1,212)</u>	<u>(71)</u>	<u>(1,283)</u>
Net cash provided by operating activities	9,323	117	9,440
Cash flows from capital and related financing activities:			
Repayment of advance from other funds for capital purposes	<u>-</u>	<u>(50)</u>	<u>(50)</u>
Net cash provided by (used for) capital and related financing activities	<u>-</u>	<u>(50)</u>	<u>(50)</u>
Increase (decrease) in cash for the year	9,323	67	9,390
Cash and cash equivalents - beginning	<u>31,330</u>	<u>477</u>	<u>31,807</u>
Cash and cash equivalents - ending	<u>\$ 40,653</u>	<u>\$ 544</u>	<u>\$ 41,197</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income	\$ 7,116	\$ 40	\$ 7,156
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	-	60	60
(Increase) decrease in assets:			
Accounts receivable	(239)	-	(239)
Prepaid items	1,286	-	1,286
(Increase) decrease in deferred outflows of resources - pension	(291)	(16)	(307)
(Increase) decrease in deferred outflows of resources - OPEB	(54)	(3)	(57)
Increase (decrease) in liabilities:			
Accrued wages	3	(3)	-
Accounts payable	768	-	768
Due to other funds	22	2	24
Compensated absences	(2)	-	(2)
Net pension liability	750	40	790
Net OPEB liability	178	9	187
Increase (decrease) in deferred inflows of resources - pension	(175)	(10)	(185)
Increase (decrease) in deferred inflows of resources - OPEB	<u>(39)</u>	<u>(2)</u>	<u>(41)</u>
Net cash provided by operating activities	<u>\$ 9,323</u>	<u>\$ 117</u>	<u>\$ 9,440</u>

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenses and Changes in
Fund Equity – Budget and Actual (Non-GAAP Budgetary Basis)
Internal Service Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

Employee Benefits Fund

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Operating revenues:			
Fees and charges for services	\$ 130,337	\$ 131,220	\$ 883
Other	130	133	3
Total operating revenues	<u>130,467</u>	<u>131,353</u>	<u>886</u>
Operating expenses:			
Personal services	827	807	20
Fringe benefits	422	405	17
Materials and services	128,312	120,818	7,494
Total operating expenses	<u>129,561</u>	<u>122,030</u>	<u>7,531</u>
Operating income (loss)	906	9,323	8,417
Nonoperating revenues (expenses):			
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund equity	906	9,323	8,417
Fund equity - beginning	<u>31,330</u>	<u>31,330</u>	<u>-</u>
Fund equity - ending	<u>\$ 32,236</u>	<u>\$ 40,653</u>	<u>\$ 8,417</u>

FRANKLIN COUNTY, OHIO

***Schedule of Revenues, Expenses and Changes in
Fund Equity – Budget and Actual (Non-GAAP Budgetary Basis)
Internal Service Funds
For the Year Ended December 31, 2019***

(Amounts in 000's)

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Telecommunications Fund			
Operating revenues:			
Fees and charges for services	\$ 183	\$ 191	\$ 8
Total operating revenues	<u>183</u>	<u>191</u>	<u>8</u>
Operating expenses:			
Personal services	51	47	4
Fringe benefits	28	24	4
Materials and services	8	3	5
Total operating expenses	<u>87</u>	<u>74</u>	<u>13</u>
Operating income (loss)	96	117	21
Nonoperating revenues (expenses):			
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before advances:	96	117	21
Advances out	(50)	(50)	-
Total transfers and advances	<u>(50)</u>	<u>(50)</u>	<u>-</u>
Net change in fund equity	46	67	21
Fund equity - beginning	<u>477</u>	<u>477</u>	<u>-</u>
Fund equity - ending	<u>\$ 523</u>	<u>\$ 544</u>	<u>\$ 21</u>

Fiduciary Funds

Custodial Funds

Custodial funds are used to account for assets held by the County for individuals, private organizations or other governments. Assets held for other governments mainly include property taxes, other local government taxes and fees and charges for services collected by the County on behalf of other governments. A description of the custodial funds follows:

Property taxes – These funds account for property taxes collected and are due to be paid to other governments.

Local Government – These funds account for local government tax revenue collected and are due to be paid to local governments local government funding, motor vehicle license taxes, public library funding and motor vehicle gas taxes.

Custodial funds also include funds used to account for activities of agencies who use the services of the County for the collection of revenue, payment of expenditures and processing of payroll. These entities include the following:

- Metro Parks Board
- Mid-Ohio Regional Planning Commission
- Franklin County Public Health
- Community Based Correctional Facility
- Franklin County Soil and Water
- Franklin County Finance Port Authority
- Chemical Emergency Preparedness Advisory Council (CEPAC)
- Other (including Clerk of Courts Auto Title Division)

FRANKLIN COUNTY, OHIO

**Combining Statement of Net Position
Custodial Funds
December 31, 2019**

(Amounts in 000's)

	Property Taxes	Local Government	Metro Parks Board	Mid-Ohio Regional Planning Commission
Assets:				
Current assets:				
Equity with County Treasurer	\$ 136,065	\$ 6,037	\$ 40	\$ 3,858
Cash in segregated accounts	-	-	-	-
Property taxes receivable, net	2,009,057	-	-	-
Total assets	2,145,122	6,037	40	3,858
Liabilities:				
Current liabilities:				
Due to other governments	2,107,627	6,037	-	-
Total liabilities	2,107,627	6,037	-	-
Net position:				
Restricted for individuals, organizations and other governments	37,495	-	40	3,858
Total net position	\$ 37,495	\$ -	\$ 40	\$ 3,858

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Combining Statement of Net Position
Custodial Funds
December 31, 2019**

(Amounts in 000's)

	Public Health	Community Based Correctional Facility	Soil and Water	Finance Port Authority
Assets:				
Current assets:				
Equity with County Treasurer	\$ 3,327	\$ 1,428	\$ 742	\$ 48
Cash in segregated accounts	-	-	-	-
Property taxes receivable, net	-	-	-	-
Total assets	3,327	1,428	742	48
Liabilities:				
Current liabilities:				
Due to other governments	-	-	-	-
Total liabilities	-	-	-	-
Net position:				
Restricted for individuals, organizations and other governments	3,327	1,428	742	48
Total net position	\$ 3,327	\$ 1,428	\$ 742	\$ 48

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Combining Statement of Net Position
Custodial Funds
December 31, 2019**

(Amounts in 000's)

	<u>CEPAC</u>	<u>Other</u>	<u>Total</u>
Assets:			
Current assets:			
Equity with County Treasurer	\$ 154	\$ 1,975	\$ 153,674
Cash in segregated accounts	-	32,913	32,913
Property taxes receivable, net	-	-	2,009,057
Total assets	<u>154</u>	<u>34,888</u>	<u>2,195,644</u>
Liabilities:			
Current liabilities:			
Due to other governments	-	1,780	2,115,444
Total liabilities	<u>-</u>	<u>1,780</u>	<u>2,115,444</u>
Net position:			
Restricted for individuals, organizations and other governments	<u>154</u>	<u>33,108</u>	<u>80,200</u>
Total net position	<u>\$ 154</u>	<u>\$ 33,108</u>	<u>\$ 80,200</u>

FRANKLIN COUNTY, OHIO

**Combining Statement of Revenues, Expenses and Changes in Net Position
Custodial Funds**

For the Year Ended December 31, 2019

(Amounts in 000's)

	Property Taxes	Local Government	Metro Parks Board	Mid-Ohio Regional Planning Commission
Additions:				
Property and other taxes	\$ 2,369,216	\$ 139,332	\$ 15,806	\$ -
Licenses and permits	-	-	-	-
Fees and charges for services	-	-	-	6,512
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	7,238
Other	-	-	-	86
Total additions	2,369,216	139,332	15,806	13,836
Deductions:				
Taxes distributed to other governments	2,368,004	139,332	-	-
Payments made to other governments	-	-	-	-
Payments made on behalf of other governments	-	-	15,801	13,821
Total deductions	2,368,004	139,332	15,801	13,821
Net increase (decrease) in fiduciary net position	1,212	-	5	15
Net position - beginning	36,283	-	35	3,843
Net position - ending	\$ 37,495	\$ -	\$ 40	\$ 3,858

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Combining Statement of Revenues, Expenses and Changes in Net Position
Custodial Funds**

For the Year Ended December 31, 2019

(Amounts in 000's)

	Public Health	Community Based Correctional Facility	Soil and Water	Finance Port Authority
Additions:				
Property and other taxes	\$ 2,968	\$ -	\$ -	\$ -
Licenses and permits	2,615	-	-	-
Fees and charges for services	1,746	-	-	447
Fines and forfeitures	2	-	-	-
Intergovernmental	2,371	5,945	1,253	-
Other	961	-	-	-
Total additions	10,663	5,945	1,253	447
Deductions:				
Taxes distributed to other governments	-	-	-	-
Payments made to other governments	154	-	-	-
Payments made on behalf of other governments	10,871	5,563	1,295	438
Total deductions	11,025	5,563	1,295	438
Net increase (decrease) in fiduciary net position	(362)	382	(42)	9
Net position - beginning	3,689	1,046	784	39
Net position - ending	\$ 3,327	\$ 1,428	\$ 742	\$ 48

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Combining Statement of Revenues, Expenses and Changes in Net Position
Custodial Funds**

For the Year Ended December 31, 2019

(Amounts in 000's)

	CEPAC	Other	Total
Additions:			
Property and other taxes	\$ -	\$ -	\$ 2,527,322
Licenses and permits	-	-	2,615
Fees and charges for services	-	175,240	183,945
Fines and forfeitures	-	34,685	34,687
Intergovernmental	127	981	17,915
Other	-	(186)	861
Total additions	127	210,720	2,767,345
Deductions:			
Taxes distributed to other governments	-	-	2,507,336
Payments made to other governments	-	4,425	4,579
Payments made on behalf of other governments	118	202,210	250,117
Total deductions	118	206,635	2,762,032
Net increase (decrease) in fiduciary net position	9	4,085	5,313
Net position - beginning	145	29,023	74,887
Net position - ending	\$ 154	\$ 33,108	\$ 80,200

FRANKLIN COUNTY, OHIO

Component Units

Component units are legally separate organizations for which the County is financially accountable.

FCTID – The Franklin County Transportation Improvement District (FCTID) was created pursuant to Section 5540.02(A) of the Ohio Revised Code for the purpose of financing, constructing, maintaining, repairing and operating selected transportation projects.

Franklin County Stadium, Inc. and Columbus Baseball Team, Inc. (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.

FRANKLIN COUNTY, OHIO

**Combining Statement of Net Position
Discretely Presented Component Units
December 31, 2019**

(Amounts in 000's)

	FCTID	Stadium and Team	Total
Assets:			
Cash, cash equivalents and investments in segregated accounts	\$ 426	\$ 6,620	\$ 7,046
Accounts receivable	-	108	108
Inventories	-	135	135
Prepaid items	-	19,143	19,143
Capital assets, net of accumulated depreciation:			
Nondepreciable	-	57	57
Depreciable	-	2,357	2,357
Other non-current assets	-	18	18
Total assets	426	28,438	28,864
Liabilities:			
Accounts payable and other current liabilities	5	42	47
Due to primary government	-	750	750
Unearned revenue	-	1,218	1,218
Long term liabilities:			
Due within one year	-	1,520	1,520
Due in more than one year	-	4,222	4,222
Total liabilities	5	7,752	7,757
Net Position:			
Net investment in capital assets	-	1,665	1,665
Unrestricted (deficit)	421	19,021	19,442
Total net position	\$ 421	\$ 20,686	\$ 21,107

FRANKLIN COUNTY, OHIO

***Combining Statement of Activities
Discretely Presented Component Units
For the Year Ended December 31, 2019***

(Amounts in 000's)

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	FCTID	Stadium and Team
Component units:						
FCTID:						
General government	\$ 81	\$ -	\$ -	\$ -	\$ (81)	\$ (81)
Stadium and Team:						
Conservation and recreation	11,723	13,929	-	-		2,206
Total component units	<u>\$ 11,804</u>	<u>\$ 13,929</u>	<u>\$ -</u>	<u>\$ -</u>	(81)	2,206
						2,125
General revenues:						
Grants and contributions not restricted to specific programs				500	-	500
Unrestricted investment earnings				2	543	545
Total general revenues				<u>502</u>	<u>543</u>	<u>1,045</u>
Change in net position				421	2,749	3,170
Net position - beginning				-	17,937	17,937
Net position - ending				<u>\$ 421</u>	<u>\$ 20,686</u>	<u>\$ 21,107</u>

FRANKLIN COUNTY, OHIO





STATISTICAL SECTION



FRANKLIN COUNTY, OHIO

Statistical Section

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<i>Contents</i>	<i>Tables</i>
<i>Financial Trends</i> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	1 - 4
<i>Revenue Capacity</i> These schedules contain information to help the reader understand and assess the factors' effect on the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	5 - 13
<i>Debt Capacity</i> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	14 - 19
<i>Economic and Demographic Information</i> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	20 - 21
<i>Operating Information</i> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	22 - 23
<i>Compliance Information</i> This schedule provides the continuing disclosures required by Securities and Exchange Commission Rule 15c2-12.	24

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 54 in 2011; related schedules present information beginning in the year of implementation.

FRANKLIN COUNTY, OHIO



FRANKLIN COUNTY, OHIO

Net Position by Component
(Accrual Basis of Accounting)
Last Ten Years
(Amounts in 000's)

Table 1

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities:										
Net investment in capital assets	\$ 359,240	\$ 371,504	\$ 400,608	\$ 418,761	\$ 456,610	\$ 463,248	\$ 490,065	\$ 498,493	\$ 485,268	\$ 408,094
Restricted	575,604	601,905	598,881	623,507	629,550	668,974	692,036	756,780	690,474	760,276
Unrestricted (deficit)	257,534	240,291	230,103	201,226	(18,997)	4,340	(3,753)	(284,656)	(175,969)	(221,966)
Total governmental activities net position	\$ 1,192,378	\$ 1,213,700	\$ 1,229,592	\$ 1,243,494	\$ 1,067,163	\$ 1,136,562	\$ 1,178,348	\$ 970,617	\$ 999,773	\$ 946,404
Business-type activities:										
Net investment in capital assets	\$ 25,961	\$ 23,112	\$ 25,809	\$ 26,096	\$ 29,636	\$ 35,060	\$ 41,397	\$ 41,654	\$ 49,819	\$ 48,067
Unrestricted	3,258	7,000	5,257	5,600	4,475	2,194	2,841	6,380	6,678	10,899
Total business-type activities net position	\$ 29,219	\$ 30,112	\$ 31,066	\$ 31,696	\$ 34,111	\$ 37,254	\$ 44,238	\$ 48,034	\$ 56,497	\$ 58,966
Primary government:										
Net investment in capital assets	\$ 385,201	\$ 394,616	\$ 426,417	\$ 444,857	\$ 486,246	\$ 498,308	\$ 531,462	\$ 540,147	\$ 535,087	\$ 456,161
Restricted	575,604	601,905	598,881	623,507	629,550	668,974	692,036	756,780	690,474	760,276
Unrestricted (deficit)	260,792	247,291	235,360	206,826	(14,522)	6,534	(912)	(278,276)	(169,291)	(211,067)
Total primary government net position	\$ 1,221,597	\$ 1,243,812	\$ 1,260,658	\$ 1,275,190	\$ 1,101,274	\$ 1,173,816	\$ 1,222,586	\$ 1,018,651	\$ 1,056,270	\$ 1,005,370

Note: The County implemented GASB Statement No. 68 in 2015. Unrestricted net position for 2014 has been restated.

The County implemented GASB Statement No. 75 in 2018. Unrestricted net position for 2017 has been restated.

The County implemented GASB Statement No. 84 in 2019. Unrestricted net position for 2018 has been restated.

FRANKLIN COUNTY, OHIO
Changes in Net Position
(Accrual Basis of Accounting)
Last Ten Years
(Amounts in 000's)

Table 2

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses:										
Governmental activities:										
General government	\$ 119,360	\$ 114,514	\$ 113,596	\$ 120,709	\$ 126,650	\$ 140,297	\$ 159,341	\$ 147,052	\$ 147,608	\$ 159,037
Judicial	72,112	73,641	69,273	76,702	78,734	82,822	89,992	101,206	99,378	111,580
Public safety	142,036	142,092	143,605	148,650	164,064	173,302	192,569	222,627	225,664	264,978
Human services	306,335	283,898	278,076	286,395	298,571	315,824	329,445	358,759	360,047	401,968
Health	358,987	325,615	285,762	296,879	304,418	307,967	327,823	320,021	327,351	342,092
Public works	37,187	50,278	40,191	32,028	37,299	34,546	49,468	43,627	38,286	47,196
Conservation and recreation	20,676	19,198	19,044	19,173	19,215	19,275	19,731	20,097	20,376	20,463
Community development	8,539	9,334	10,446	7,485	9,425	9,729	11,334	8,162	8,557	8,898
Interest and fiscal charges	13,791	14,708	14,934	16,208	14,194	13,568	12,507	12,012	19,526	20,467
Total governmental activities expenses	<u>1,079,023</u>	<u>1,033,278</u>	<u>974,927</u>	<u>1,004,229</u>	<u>1,052,570</u>	<u>1,097,330</u>	<u>1,192,210</u>	<u>1,233,563</u>	<u>1,246,793</u>	<u>1,376,679</u>
Business-type activities:										
Water and sewer	6,954	6,743	6,732	6,589	6,726	8,240	6,392	8,041	9,097	11,231
Parking facilities	1,813	1,828	2,671	3,037	2,739	2,878	2,498	2,339	2,867	2,856
Total business-type activities expenses	<u>8,767</u>	<u>8,571</u>	<u>9,403</u>	<u>9,626</u>	<u>9,465</u>	<u>11,118</u>	<u>8,890</u>	<u>10,380</u>	<u>11,964</u>	<u>14,087</u>
Total primary government expenses	<u>\$ 1,087,790</u>	<u>\$ 1,041,849</u>	<u>\$ 984,330</u>	<u>\$ 1,013,855</u>	<u>\$ 1,062,035</u>	<u>\$ 1,108,448</u>	<u>\$ 1,201,100</u>	<u>\$ 1,243,943</u>	<u>\$ 1,258,757</u>	<u>\$ 1,390,766</u>
Program revenues:										
Governmental activities:										
Charges for services:										
General government	\$ 72,996	\$ 67,552	\$ 63,553	\$ 70,466	\$ 62,808	\$ 69,238	\$ 79,035	\$ 91,035	\$ 69,000	\$ 71,351
Judicial	12,605	12,157	12,516	12,641	12,489	12,494	11,654	12,736	12,272	12,854
Public safety	18,063	18,897	20,643	22,423	25,102	24,566	24,792	24,547	26,778	21,740
Human services	6,164	6,981	6,257	7,433	7,465	6,592	7,356	6,403	5,300	4,439
Health	8,287	8,215	12,348	10,583	15,324	12,195	13,073	10,246	11,767	11,194
Public works	4,081	9,313	4,827	3,855	4,555	3,490	4,675	3,345	3,468	5,119
Community development	466	508	550	589	960	1,143	1,033	1,376	1,065	980
Operating grants and contributions	444,629	326,878	289,042	288,180	283,859	294,968	314,570	316,964	306,694	310,831
Capital grants and contributions	20,512	24,152	21,293	11,084	26,644	10,245	15,272	34,611	31,316	35,285
Total governmental activities program revenues	<u>587,803</u>	<u>474,653</u>	<u>431,029</u>	<u>427,254</u>	<u>439,206</u>	<u>434,931</u>	<u>471,460</u>	<u>501,263</u>	<u>467,660</u>	<u>473,793</u>
Business-type activities:										
Charges for services:										
Water and sewer	6,080	6,686	8,002	7,358	7,535	8,112	8,633	9,068	9,249	9,172
Parking facilities	2,426	2,793	2,389	2,575	2,671	2,667	2,673	2,760	2,559	2,977
Capital grants, contributions and interest	2,111	37	19	375	147	835	2,116	394	253	1,541
Total business-type activities program revenues	<u>10,617</u>	<u>9,516</u>	<u>10,410</u>	<u>10,308</u>	<u>10,353</u>	<u>11,614</u>	<u>13,422</u>	<u>12,222</u>	<u>12,061</u>	<u>13,690</u>
Total primary government program revenues	<u>\$ 598,420</u>	<u>\$ 484,169</u>	<u>\$ 441,439</u>	<u>\$ 437,562</u>	<u>\$ 449,559</u>	<u>\$ 446,545</u>	<u>\$ 484,882</u>	<u>\$ 513,485</u>	<u>\$ 479,721</u>	<u>\$ 487,483</u>

(Continued on next page)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net program revenue (expense):										
Governmental activities net program expense	\$ (491,220)	\$ (558,625)	\$ (543,898)	\$ (576,975)	\$ (613,364)	\$ (662,399)	\$ (720,750)	\$ (732,300)	\$ (779,133)	\$ (902,886)
Business-type activities net program revenue	1,850	945	1,007	682	888	496	4,532	1,842	97	(397)
Total primary government net program expense	<u>\$ (489,370)</u>	<u>\$ (557,680)</u>	<u>\$ (542,891)</u>	<u>\$ (576,293)</u>	<u>\$ (612,476)</u>	<u>\$ (661,903)</u>	<u>\$ (716,218)</u>	<u>\$ (730,458)</u>	<u>\$ (779,036)</u>	<u>\$ (903,283)</u>
General revenues and other changes in net position:										
Governmental activities:										
Property taxes	\$ 400,475	\$ 403,171	\$ 382,667	\$ 408,138	\$ 409,469	\$ 404,519	\$ 420,199	\$ 432,415	\$ 455,256	\$ 459,833
Sales taxes	130,876	138,479	148,245	155,758	272,497	293,785	308,532	301,223	304,956	314,049
Grants and contributions not restricted to specific programs	31,080	24,690	19,859	24,862	24,261	26,318	27,930	23,328	27,264	28,385
Unrestricted investment earnings	15,695	13,555	8,966	2,066	8,583	9,821	8,324	13,578	28,129	50,116
Loss on sale of capital assets								(1)	-	-
Transfers in (out)	-	52	53	53	(2,560)	(2,645)	(2,449)	(2,876)	(8,366)	(2,866)
Total governmental activities general revenues and other changes in net position	<u>578,126</u>	<u>579,947</u>	<u>559,790</u>	<u>590,877</u>	<u>712,250</u>	<u>731,798</u>	<u>762,536</u>	<u>767,667</u>	<u>807,239</u>	<u>849,517</u>
Business-type activities:										
Gain on sale of capital assets	-	-	-	1	7	2	3	-	-	-
Transfers in (out)	-	(52)	(53)	(53)	2,560	2,645	2,449	2,876	8,366	2,866
Total business-type activities general revenues and other changes in net position	<u>-</u>	<u>(52)</u>	<u>(53)</u>	<u>(52)</u>	<u>2,567</u>	<u>2,647</u>	<u>2,452</u>	<u>2,876</u>	<u>8,366</u>	<u>2,866</u>
Total primary government general revenues and other changes in net position	<u>\$ 578,126</u>	<u>\$ 579,895</u>	<u>\$ 559,737</u>	<u>\$ 590,825</u>	<u>\$ 714,817</u>	<u>\$ 734,445</u>	<u>\$ 764,988</u>	<u>\$ 770,543</u>	<u>\$ 815,605</u>	<u>\$ 852,383</u>
Total change in net position:										
Governmental activities change in net position	\$ 86,906	\$ 21,322	\$ 15,892	\$ 13,902	\$ 98,886	\$ 69,399	\$ 41,786	\$ 35,367	\$ 28,106	\$ (53,369)
Business-type activities change in net position	1,850	893	954	630	3,455	3,143	6,984	4,718	8,463	2,469
Total primary government change in net position	<u>\$ 88,756</u>	<u>\$ 22,215</u>	<u>\$ 16,846</u>	<u>\$ 14,532</u>	<u>\$ 102,341</u>	<u>\$ 72,542</u>	<u>\$ 48,770</u>	<u>\$ 40,085</u>	<u>\$ 36,569</u>	<u>\$ (50,900)</u>

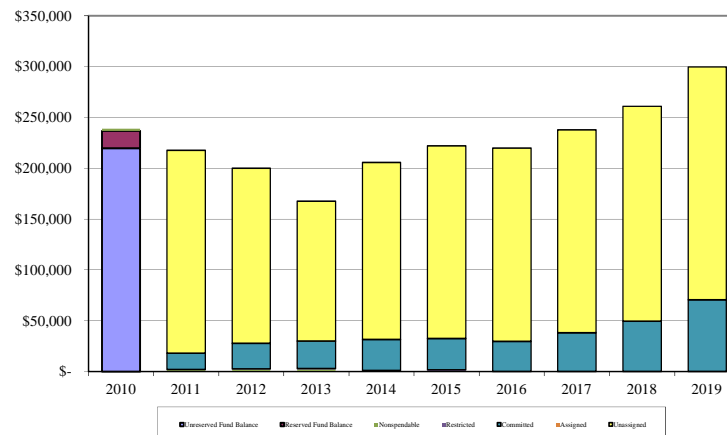
FRANKLIN COUNTY, OHIO
Fund Balances, Governmental Funds
 (Modified Accrual Basis of Accounting)
 Last Ten Years
 (Amounts in 000's)

Table 3

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General fund:										
Nonspendable	n/a	\$ 2,244	\$ 1,959	\$ 2,177	\$ 2,251	\$ 2,562	\$ 4,601	\$ 4,306	\$ 4,015	\$ 3,828
Restricted	n/a	399	736	853	1,545	1,772	2,312	2,565	3,111	4,031
Committed	n/a	16,125	25,256	26,850	30,690	30,892	29,478	38,065	49,574	70,415
Assigned	n/a	-	-	-	-	-	12,208	24,666	14,078	24,891
Unassigned	n/a	199,333	172,074	137,720	174,084	189,450	190,171	199,499	211,282	229,366
Reserved	\$ 16,966	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Unreserved	219,800	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total general fund	236,766	218,101	200,025	167,600	208,570	224,676	238,770	269,101	282,060	332,531
All other governmental funds:										
Nonspendable	n/a	1,992	1,385	1,228	1,749	1,759	1,353	1,419	2,612	1,885
Restricted	n/a	548,088	538,262	602,014	587,015	632,067	665,984	717,351	806,147	721,675
Committed	n/a	1,118	15,015	2,492	294	2,399	5,115	5,398	177,135	174,223
Assigned	n/a	8,206	7,000	5,750	4,425	3,030	1,455	4,849	26,425	15,310
Unassigned	n/a	(6,250)	(7,403)	(1,461)	(1,148)	(1,602)	(2,098)	(1,907)	(1,652)	(689)
Reserved	10,953	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Unreserved, reported in:										
Special revenue funds	496,381	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Debt service funds	380	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital projects funds	24,518	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total all other governmental funds	532,232	553,154	554,259	610,023	592,335	637,653	671,809	727,110	1,010,667	912,404
Total governmental funds	\$ 768,998	\$ 771,255	\$ 754,284	\$ 777,623	\$ 800,905	\$ 862,329	\$ 910,579	\$ 996,211	\$ 1,292,727	\$ 1,244,935

n/a - Not applicable due to implementation of Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting, was implemented January 1, 2011 which established new fund balance classifications for governmental funds.

General Fund



FRANKLIN COUNTY, OHIO
 Changes in Fund Balances, Governmental Funds
 (Modified Accrual Basis of Accounting)
 Last Ten Years
 (Amounts in 000's)

Table 4

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues:										
Sales tax	\$ 130,621	\$ 137,115	\$ 148,386	\$ 155,560	\$ 260,193	\$ 291,575	\$ 306,992	\$ 302,935	\$ 303,269	\$ 313,008
Property taxes	403,734	399,464	387,842	410,865	409,467	411,084	421,996	432,379	455,621	460,844
Licenses and permits	1,885	2,095	1,978	2,315	2,910	2,717	3,202	3,357	3,438	3,239
Fees and charges for services	94,178	96,251	92,463	100,356	94,731	100,558	107,652	106,610	98,236	101,209
Fines and forfeitures	4,357	4,083	4,342	4,596	5,534	6,003	4,278	4,548	6,595	4,756
Intergovernmental	503,273	393,559	328,514	322,108	334,031	332,891	342,646	377,957	365,829	388,429
Investment income	16,968	13,908	9,247	2,140	8,570	9,601	8,149	13,414	27,497	50,451
Other	28,620	30,794	27,508	25,431	29,756	24,418	31,648	40,727	27,525	26,256
Total revenues	1,183,636	1,077,269	1,000,280	1,023,371	1,145,192	1,178,847	1,226,563	1,281,927	1,288,010	1,348,192
Expenditures:										
Current:										
General government	110,619	102,520	103,508	107,788	116,846	119,018	136,937	124,681	128,309	129,369
Judicial	71,873	71,452	71,249	74,104	77,080	79,771	82,017	87,621	89,491	92,730
Public safety	133,933	135,431	134,647	147,106	159,073	170,799	177,059	190,274	203,724	212,508
Human services	308,775	309,878	281,024	287,070	299,140	316,435	321,579	338,758	347,013	366,382
Health	358,089	323,713	285,926	295,122	303,275	307,757	318,840	316,500	320,664	325,209
Public works	43,508	62,365	56,406	43,692	46,930	39,244	54,200	46,087	37,835	49,459
Conservation and recreation	19,576	18,196	18,067	18,200	18,242	18,302	18,758	19,124	19,403	19,490
Community development	5,893	8,156	6,727	6,579	7,886	9,261	10,207	7,255	7,507	5,088
Capital outlays	58,693	21,296	18,291	32,706	48,826	10,647	21,003	20,986	57,178	132,587
Debt service:										
Principal retirement	51,487	26,761	25,741	23,807	25,551	22,990	23,088	16,362	28,122	25,509
Interest and fiscal charges	15,145	15,830	16,114	16,262	14,820	14,577	13,880	13,423	18,490	23,048
Debt issuance cost	416	22	24	921	592	432	253	-	1,521	61
Intergovernmental grants	16,793	16,515	18,798	12,630	7,954	10,849	7,673	12,648	7,968	13,154
Total expenditures	1,194,800	1,112,135	1,036,522	1,065,987	1,126,215	1,120,082	1,185,494	1,193,719	1,267,225	1,394,594
Excess (deficiency) of revenues over (under) expenditures	(11,164)	(34,866)	(36,242)	(42,616)	18,977	58,765	41,069	88,208	20,785	(46,402)
Other financing sources (uses):										
Transfers in	33,365	34,877	50,990	48,062	48,732	84,331	84,592	93,245	104,681	69,935
Transfers out	(33,365)	(34,825)	(50,937)	(48,009)	(51,292)	(86,976)	(87,041)	(96,121)	(113,047)	(72,801)
Proceeds of debt ¹	65,526	14,119	13,446	65,643	6,623	4,440	9,223	-	283,500	74
Capital leases	101	22,774	2,227	176	87	203	-	56	314	-
Sale of capital assets	138	178	3,545	83	155	661	407	244	283	352
Total other financing sources (uses)	65,765	37,123	19,271	65,955	4,305	2,659	7,181	(2,576)	275,731	(2,440)
Net change in fund balances	\$ 54,601	\$ 2,257	\$ (16,971)	\$ 23,339	\$ 23,282	\$ 61,424	\$ 48,250	\$ 85,632	\$ 296,516	\$ (48,842)
Debt service as a percentage of noncapital expenditures	5.95%	4.06%	4.24%	3.97%	3.83%	3.39%	3.20%	2.58%	3.89%	4.58%

Notes: ¹Includes bonds, notes, loans, related premiums and discounts, refunding bonds and payment to escrow.

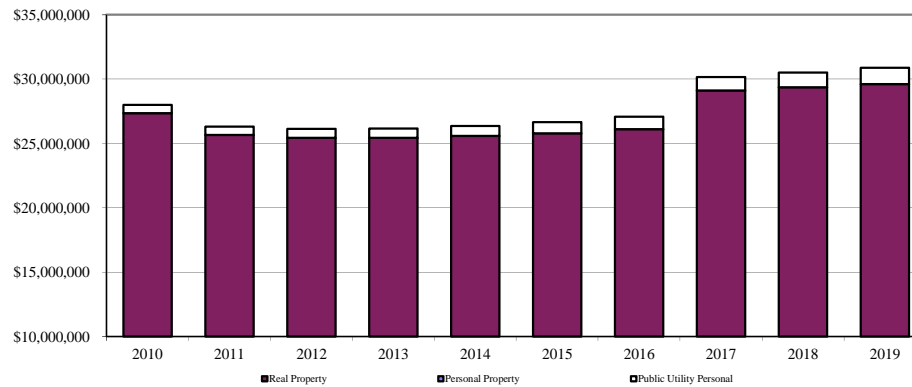
FRANKLIN COUNTY, OHIO

Table 5

Assessed and Estimated Actual Value of Taxable Property
Last Ten Years
(Amounts in 000's)

Tax Year	Real Property		Public Utility Personal		Total			Total Direct Tax Rate
	Assessed Value ¹	Estimated Actual Value	Assessed Value ¹	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
2010	\$ 27,338,073	\$ 78,108,780	\$ 646,261	\$ 1,846,460	\$ 27,984,334	\$ 79,955,240	35.0%	17.32
2011	25,648,101	73,280,289	654,908	1,871,166	26,303,009	75,151,454	35.0%	17.32
2012	25,436,731	72,676,374	687,307	1,963,734	26,124,038	74,640,109	35.0%	17.72
2013	25,423,633	72,638,951	737,076	2,105,931	26,160,709	74,744,883	35.0%	17.72
2014	25,570,751	73,059,289	787,932	2,251,234	26,358,683	75,310,523	35.0%	17.72
2015	25,779,673	73,656,209	862,772	2,465,063	26,642,445	76,121,272	35.0%	17.72
2016	26,115,763	74,616,466	952,060	2,720,171	27,067,823	77,336,637	35.0%	17.72
2017	29,122,982	83,208,520	1,032,175	2,949,071	30,155,157	86,157,591	35.0%	18.17
2018	29,358,662	83,881,891	1,147,355	3,278,157	30,506,017	87,160,048	35.0%	18.17
2019	29,622,129	84,634,654	1,260,089	3,600,254	30,882,218	88,234,908	35.0%	18.17

Assessed Value of Taxable Property



Source: Franklin County Auditor's Office

Notes: ¹ Assessed value = 35% of estimated actual value.

FRANKLIN COUNTY, OHIO
 Assessed Valuation of the County by Classification
 Last Ten Years
 (Amounts in 000's)

Table 6

Tax Year	Real Estate Classification								Personal Property		Total Assessed Valuation	
	Residential/ Agricultural		Commercial/ Industrial		Public Utility Real Estate		Total Real Estate		Public Utility Personal		Amount	Percent of Total
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total		
2010	\$ 19,223,737	68.69%	\$ 8,102,547	28.95%	\$ 11,789	0.04%	\$ 27,338,073	97.69%	\$ 646,261	2.31%	\$ 27,984,334	100.00%
2011	17,831,613	67.79%	7,804,203	29.67%	12,285	0.05%	25,648,101	97.51%	654,908	2.49%	26,303,009	100.00%
2012	17,833,617	68.27%	7,589,803	29.05%	13,311	0.05%	25,436,731	97.37%	687,307	2.63%	26,124,038	100.00%
2013	17,833,272	68.17%	7,576,188	28.96%	14,173	0.05%	25,423,633	97.18%	737,076	2.82%	26,160,709	100.00%
2014	17,963,102	68.15%	7,592,805	28.81%	14,844	0.06%	25,570,751	97.01%	787,932	2.99%	26,358,683	100.00%
2015	18,044,048	67.73%	7,721,400	28.98%	14,225	0.05%	25,779,673	96.76%	862,772	3.24%	26,642,445	100.00%
2016	18,137,195	67.01%	7,965,543	29.43%	13,025	0.05%	26,115,763	96.48%	952,060	3.52%	27,067,823	100.00%
2017	20,424,400	67.73%	8,685,920	28.80%	12,662	0.04%	29,122,982	96.58%	1,032,175	3.42%	30,155,157	100.00%
2018	20,518,382	67.26%	8,828,123	28.94%	12,157	0.04%	29,358,662	96.24%	1,147,355	3.76%	30,506,017	100.00%
2019	20,748,350	67.19%	8,861,435	28.69%	12,344	0.04%	29,622,129	95.92%	1,260,089	4.08%	30,882,218	100.00%

Source: Franklin County Auditor's Office.

FRANKLIN COUNTY, OHIO

Real Property Value and Construction

Last Ten Years

(Amounts in 000's)

Table 7

Tax Year	New Construction			Real Property Value		
	Residential/ Agricultural	Commercial/ Industrial	Total New Construction	Residential/ Agricultural ¹	Commercial/ Industrial/ Public Utility ¹	Tax-Exempt ²
2010	\$ 308,213	\$ 445,046	\$ 753,259	\$ 54,924,965	\$ 23,183,818	\$ 21,692,792
2011	200,248	238,051	438,299	50,947,466	22,332,822	22,456,792
2012	200,294	197,423	397,717	50,953,190	21,723,184	23,761,327
2013	209,512	569,128	778,640	50,952,206	21,686,746	24,757,932
2014	245,452	416,053	661,505	51,323,149	21,736,140	25,293,626
2015	273,063	558,864	831,927	51,554,422	22,101,787	27,200,865
2016	284,640	746,653	1,031,293	51,820,556	22,795,907	27,766,536
2017	328,305	585,174	913,479	58,355,428	24,853,092	32,004,914
2018	383,705	723,025	1,106,730	58,623,948	25,257,942	33,506,254
2019	491,989	721,570	1,213,559	59,281,000	25,353,653	35,513,300

Source: Franklin County Auditor's Office.

Notes: All are appraised values.

¹Years 2010 and forward include value and or class adjustments (e.g., homestead, current agricultural use valuation).

²Includes abated values.

FRANKLIN COUNTY, OHIO
 Property Taxes on a \$100,000
 Owner-Occupied Home or a Business
 City of Columbus / Columbus School District
 December 31, 2019

Table 8

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 for tax year 2019, this is how the taxes will be distributed in calendar year 2020.

<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Columbus City Schools	\$ 1,593.59	\$ 2,053.02
Board of Developmental Disabilities	217.66	227.90
Children Services	151.05	162.78
City of Columbus	109.90	109.90
Columbus Public Library	87.43	91.28
ADAMH Board	68.41	71.63
Office on Aging	54.45	56.97
County General Fund	51.45	51.45
Metro Parks	33.18	33.25
Zoological Park	21.69	24.42
Total	<u>\$ 2,388.81</u>	<u>\$ 2,882.60</u>

Source: Franklin County Auditor's Office.

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

Table 9

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
County direct rate:										
General Fund	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47
Children Services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
ADAMH Board	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
FCBDD	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Zoological Park	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Office on Aging	0.90	0.90	1.30	1.30	1.30	1.30	1.30	1.75	1.75	1.75
Total direct rate	\$ 17.32	\$ 17.32	\$ 17.72	\$ 17.72	\$ 17.72	\$ 17.72	\$ 17.72	\$ 18.17	\$ 18.17	\$ 18.17
Overlapping rates										
School districts:										
Bexley	\$ 114.75	\$ 113.60	\$ 113.60	\$ 113.60	\$ 113.40	\$ 112.95	\$ 112.53	\$ 112.28	\$ 111.93	\$ 120.73
Canal Winchester	78.16	79.13	79.45	78.70	78.90	78.91	79.00	77.50	77.19	79.68
Columbus	75.50	75.85	76.15	76.00	76.10	75.90	81.88	82.33	82.18	82.08
Dublin	80.40	80.40	87.34	88.59	88.59	88.59	88.59	88.09	93.70	93.49
Gahanna-Jefferson	66.73	72.10	72.10	72.10	72.61	73.26	73.26	73.01	78.29	78.69
Grandview Heights	105.05	104.15	104.30	104.30	110.30	110.05	110.05	109.05	112.85	112.60
Groveport-Madison	56.66	57.42	57.65	57.60	67.09	66.28	65.49	64.58	64.34	63.69
Hamilton	56.00	56.60	56.30	56.90	56.90	56.65	55.90	55.90	54.90	54.90
Hilliard	82.95	89.35	89.45	89.45	89.55	89.55	94.35	93.75	93.75	93.75
New Albany-Plain	67.15	68.36	75.20	74.99	74.74	74.34	74.09	72.34	71.09	72.09
Reynoldsburg	71.55	71.80	73.10	73.90	74.90	74.45	74.45	71.85	71.85	71.55
South-Western	72.55	73.55	73.25	73.25	73.25	73.15	73.15	73.15	73.15	73.15
Upper Arlington	102.08	102.08	102.08	106.08	106.08	105.96	106.01	114.76	114.76	114.76
Westerville	72.95	73.20	80.10	80.05	80.60	80.50	80.35	79.20	78.95	80.06
Whitehall	72.65	74.25	73.25	73.25	73.80	73.80	73.10	72.85	75.95	74.35
Worthington	88.54	90.04	94.94	95.94	96.94	96.94	96.94	96.94	102.09	104.09
School districts (out-of-County):										
Jonathan Alder	\$ 37.60	\$ 37.60	\$ 38.30	\$ 37.60	\$ 37.60	\$ 36.60	\$ 36.10	\$ 35.60	\$ 35.35	\$ 35.35
Licking Heights	46.22	50.89	50.87	60.31	60.54	59.59	60.89	62.88	60.29	59.59
Madison-Plains	48.45	48.45	48.45	48.45	48.45	48.45	48.45	48.45	48.45	48.45
Olentangy	70.72	78.62	78.62	78.62	78.62	78.62	85.44	84.30	84.30	84.30
Pickerington	80.82	85.90	85.50	84.70	84.70	83.60	83.20	82.70	82.70	80.30
Teays Valley	31.80	31.80	31.80	31.80	31.00	31.00	31.00	31.00	30.00	30.00
Joint vocational school districts:										
Central Ohio	\$ 1.30	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60
Delaware County	3.20	3.20	3.20	3.20	3.20	3.20	1.50	3.20	3.20	3.20
Eastland	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Licking County	2.52	2.54	2.48	2.56	2.54	2.58	2.57	2.55	2.55	2.55
Corporations:										
Bexley	\$ 7.85	\$ 7.85	\$ 7.85	\$ 7.85	\$ 7.85	\$ 7.85	\$ 7.85	\$ 7.85	\$ 5.45	\$ 5.45
Brice	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Canal Winchester	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Columbus	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14
Dublin	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95
Gahanna	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40

(Continued on next page)

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

Table 9

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Grandview Heights	10.95	10.70	10.15	10.15	10.15	10.15	10.15	10.15	10.15	10.15
Grove City	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Groveport	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Harrisburg	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Hilliard	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Lithopolis	5.90	5.90	5.90	5.90	1.90	1.90	1.90	1.90	1.90	1.90
Lockbourne	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Marble Cliff	0.35	1.00	1.00	1.00	1.00	0.35	0.35	0.35	0.35	0.35
Minerva Park	16.05	16.05	16.05	15.85	15.70	15.10	15.10	15.10	15.10	15.10
New Albany	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94
Obetz	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Pickerington	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
Reynoldsburg	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Riverlea	7.00	7.00	7.65	7.65	7.65	25.66	25.90	23.01	20.25	20.25
Upper Arlington	6.48	6.48	6.62	6.62	6.58	6.58	6.58	6.22	6.17	6.17
Urbancrest	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Valleyview	22.53	22.53	22.53	22.53	22.53	22.53	22.53	34.53	34.53	34.53
Westerville	20.30	20.30	20.30	20.30	20.30	20.30	23.10	23.06	23.00	23.02
Whitehall	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Worthington	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Townships:										
Blendon	\$ 29.10	\$ 29.10	\$ 30.65	\$ 30.65	\$ 32.51	\$ 32.51	\$ 37.11	\$ 37.20	\$ 37.15	\$ 38.40
Brown	12.80	12.80	12.80	12.80	17.92	17.92	17.92	17.92	17.92	17.92
Clinton	29.74	29.74	29.74	29.74	29.74	29.74	34.74	34.74	34.74	34.74
Franklin	25.20	25.20	25.20	25.20	25.20	25.20	31.09	35.19	35.19	35.19
Hamilton	16.05	16.05	16.05	16.05	16.55	17.05	21.05	21.05	24.55	25.55
Jackson	20.20	20.20	20.20	20.20	23.95	23.95	23.95	23.95	23.95	23.95
Jefferson	9.17	9.17	9.20	12.20	13.20	15.00	14.90	14.90	14.85	14.85
Madison	21.80	21.80	21.80	21.80	21.80	27.05	27.05	27.05	27.05	27.05
Mifflin	24.80	37.40	37.40	37.40	37.40	37.40	37.40	40.40	40.40	40.40
Norwich	21.60	21.60	21.60	25.72	25.72	25.72	25.72	25.72	25.72	25.72
Perry	18.10	18.10	21.60	21.60	21.60	25.10	25.10	25.10	25.10	25.02
Plain	15.35	15.35	15.35	15.35	15.35	15.25	15.25	15.25	15.25	15.25
Pleasant	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20
Prairie	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	21.81	21.81
Sharon	23.50	23.50	23.50	23.50	23.50	23.50	23.50	27.50	27.50	27.50
Truro	16.65	16.60	20.50	20.50	20.50	20.50	23.00	23.00	23.00	23.00
Washington	15.45	15.45	15.45	15.45	15.45	15.45	15.45	15.45	15.45	15.45
Other units:										
Bexley Public Library	\$ 1.50	\$ 1.50	\$ 1.50	\$ 2.80	\$ 2.80	\$ 2.80	\$ 2.80	\$ 2.80	\$ 2.80	\$ 2.80
Columbus Metropolitan Library	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Grandview Heights Public Library	4.70	4.70	4.70	4.70	4.70	4.70	4.70	6.70	6.70	6.70
Delaware County District Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Metropolitan Park District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.95
New Albany-Plain Park District	1.69	1.79	1.79	1.59	1.59	1.59	1.59	1.59	1.54	1.54
Pickerington Public Library	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.25
Plain City Public Library	0.75	0.75	0.75	0.75	0.75	1.50	1.50	1.50	1.50	1.50
Southwest Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Upper Arlington Public Library	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Westerville Public Library	0.80	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Worthington Public Library	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80

Source: Franklin County Auditor's Office.

FRANKLIN COUNTY, OHIO
Principal Property Taxpayers
As of December 31, 2019 and December 31, 2010
(Amounts in 000's)

Table 10

Taxpayer	2019				2010			
	Assessed Valuation	Rank	Percent of Total	Rank in 2010	Taxpayer	Assessed Valuation	Rank	Percent of Total
Public utilities:					Public utilities:			
Ohio Power Company	\$ 817,727	1	2.65%	1	Columbus Southern Power Company	\$ 543,514	1	1.94%
AEP Ohio Transmission	181,565	2	0.59%	-	Columbia Gas of Ohio Inc.	72,506	2	0.26%
Columbia Gas of Ohio Inc.	167,820	3	0.54%	2	American Electric Power	26,331	3	0.09%
American Electric Power Service	18,939	4	0.06%	3				
Real estate:					Real estate:			
Nationwide Mutual Insurance Company	67,843	1	0.22%	1	Nationwide Mutual Insurance Company	71,765	1	0.26%
Distribution Land Corp	66,993	2	0.22%	2	Distribution Land Corp.	70,123	2	0.25%
GLP Capital LP	53,030	3	0.17%	-	Ohio Health Corp.	65,479	3	0.23%
Huntington Center Owner LLC	38,150	4	0.12%	5	Duke Realty LP	47,739	4	0.17%
Scioto Downs Inc	23,705	5	0.08%	-	Huntington Center	39,830	5	0.14%
Easton Gateway LLC	23,249	6	0.08%	-	New Albany Company LLC	32,230	6	0.12%
Private Individual	20,669	7	0.07%	8	Olentangy Commons	20,405	7	0.07%
Quarry Owner 1 LLC	20,009	8	0.06%	-	Private Individual	20,377	8	0.07%
Anheuser-Busch Commercial	17,990	9	0.06%	10	Grant/Riverside Methodist	19,583	9	0.07%
Easton Village Apartments LLC	17,699	10	0.06%	-	Anheuser Busch, Inc.	19,209	10	0.07%
All others	<u>29,346,830</u>		<u>95.02%</u>		All others	<u>26,935,243</u>		<u>96.26%</u>
Total	<u>\$ 30,882,218</u>		<u>100.00%</u>		Total	<u>\$ 27,984,334</u>		<u>100.00%</u>

Source: Franklin County Auditor's Office.

FRANKLIN COUNTY, OHIO

Property Tax Levies and Collections

Last Ten Years

(Amounts in 000's)

Table 11

Fiscal Year	Equalized Tax Levy ¹	Current Tax Collections ²	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections ³	Percent of Total Collections to Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes to Levy
2010	\$ 474,325	\$ 428,864	90.4%	\$ 16,288	\$ 445,152	93.8%	\$ 40,464	8.5%
2011	474,268	424,455	89.5%	14,977	439,432	92.7%	42,435	8.9%
2012	462,164	409,672	88.6%	15,138	424,810	91.9%	40,221	8.7%
2013	487,303	436,322	89.5%	16,188	452,510	92.9%	36,098	7.4%
2014	462,852	434,540	93.9%	15,628	450,168	97.3%	30,821	6.7%
2015	462,751	439,284	94.9%	13,248	452,532	97.8%	27,574	6.0%
2016	467,787	450,068	96.2%	13,094	463,162	99.0%	23,438	5.0%
2017	475,311	459,202	96.6%	12,176	471,378	99.2%	23,288	4.9%
2018	496,580	481,905	97.0%	11,718	493,623	99.4%	22,521	4.5%
2019	502,800	483,996	96.3%	11,767	495,763	98.6%	20,137	4.0%

Source: Franklin County Auditor's Office.

Notes: ¹Levy before adjustment for exempt valuation.

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

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

FRANKLIN COUNTY, OHIO
Property Tax Levies - Voted and Unvoted
(Per \$1,000 of Assessed Value)
As of December 31, 2019 and December 31, 2010

Table 12

	2019					
	Full Tax Rate	Effective Rate Res/Agr	Effective Rate Com/Ind	Year of Election	Beginning Year of Collection	Final Year of Collection
General Fund	\$ 1.47	\$ 1.470000	\$ 1.470000	Unvoted		
Children Services	1.90	1.561777	1.767374	2014	2015	2024
Children Services	3.10	2.754030	2.883610	2019	2020	2029
ADAMH Board	2.20	1.954473	2.046433	2015	2017	2021
Board of Developmental Disabilities	3.50	3.109389	3.255689	2017	2019	2028
Board of Developmental Disabilities	3.50	3.109389	3.255689	2008	2009	IND
Zoological Park	0.75	0.619713	0.697647	2015	2016	2025
Office on Aging	1.30	1.154916	1.209256	2017	2018	2022
Office on Aging	0.45	0.400878	0.418588	2017	2018	2022
Total	<u>\$ 18.17</u>	<u>\$ 16.134565</u>	<u>\$ 17.004286</u>			
	2010					
	Full Tax Rate	Effective Rate Res/Agr	Effective Rate Com/Ind	Year of Election	Beginning Year of Collection	Final Year of Collection
General Fund	\$ 1.47	\$ 1.470000	\$ 1.470000	Unvoted		
Children Services	1.90	1.616314	1.796512	2004	2005	2014
Children Services	3.10	3.100000	3.100000	2009	2010	2019
ADAMH Board	2.20	2.200000	2.157064	2005	2007	2016
Board of Developmental Disabilities	3.50	2.614678	3.153846	2001	2003	2012
Board of Developmental Disabilities	3.50	3.500000	3.431694	2008	2009	IND
Zoological Park	0.75	0.641352	0.709149	2004	2006	2015
Office on Aging	0.90	0.900000	0.882435	2007	2008	2012
Total	<u>\$ 17.32</u>	<u>\$ 16.042344</u>	<u>\$ 16.700700</u>			

Source: Franklin County Auditor's Office

Notes: Tax rates displayed are for tax years 2019 and 2010, to be collected in 2020 and 2011 respectively.
IND - Indefinite

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

County sales tax:

The County imposed a one-half percent sales tax increase effective September 1, 1985, an additional one-fourth percent effective October 1, 2005 and an additional one-fourth percent effective January 1, 2014. A temporary one-fourth percent sales tax became effective October 1, 2005, and expired December 31, 2007. A temporary one-fourth percent sales tax became effective January 1, 2014 and was due to expire on December 31, 2018. However, the County Commissioners passed a resolution on December 19, 2017 that this tax shall not expire on December 31, 2018 but shall continue for an unspecified, continuing period of time. 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 to 10% of those voting for governor in the last gubernatorial election. No such petition has been filed with the County Board of Elections. In March of 2018, the County Commissioners authorized the issuance of \$250 million Various Purpose Sales Tax Revenue Bonds, Series 2018 (the "Bonds"), which were issued on June 5, 2018. The County Commissioners may not repeal, rescind or reduce any portion of either of the County sales taxes, and no portion of either of the County sales tax is subject to repeal or reduction by the electorate of the County, while the Bonds, or any additional bonds that may be authorized and issued, remain outstanding.

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 sales taxes and local government fund revenue for the County:

Fiscal Year	Sales Tax			Local Government Fund
	Levy	Cash Basis*	Accrual Basis	
2010	0.75%	\$ 127,807	\$ 130,876	\$ 23,600
2011	0.75%	135,890	138,479	20,661
2012	0.75%	144,760	148,245	11,491
2013	0.75%	152,492	155,758	12,073
2014	1.25%	237,688	272,497	11,372
2015	1.25%	285,942	293,785	13,390
2016	1.25%	302,531	308,532	12,281
2017	1.25%	302,081	301,223	12,738
2018	1.25%	297,065	304,956	13,563
2019	1.25%	310,227	314,049	14,461

Source: Franklin County Auditor's Office.

* - Excludes 1% administration fee

FRANKLIN COUNTY, OHIO
Ratios of Outstanding Debt by Type
Last Ten Years
(Amounts in 000's, Except Per Capita)

Table 14

Fiscal Year	Governmental Activities							Business-type Activities				Total Primary Government	Personal Income			Debt Per Capita
	General Obligation Bonds	General Obligation Notes	Special Obligation Bonds	Special Obligation Notes	Loans	Capital Leases	Total	Bonds	Notes	Loans	Total		Total ¹	Percentage	Population ²	
2010	\$ 279,805	\$ -	\$ 26,865	\$ 12,000	\$ 5,635	\$ 890	\$ 325,195	\$ 9,740	\$ -	\$ 6,519	\$ 16,259	\$ 341,454	\$ 48,999,000	0.70%	1,173,158	\$ 291.06
2011	266,560	-	26,195	12,000	7,368	23,179	335,302	8,770	-	8,459	17,229	352,531	47,832,000	0.74%	1,168,018	301.82
2012	254,660	-	25,495	10,000	10,428	24,626	325,209	8,770	-	8,266	17,036	342,245	48,714,000	0.70%	1,174,435	291.41
2013	288,955	8,527	24,755	8,000	11,550	24,055	365,842	8,770	-	11,318	20,088	385,930	49,947,000	0.77%	1,183,593	326.07
2014	290,158	8,009	23,980	6,000	4,188	23,409	355,744	8,862	-	11,438	20,300	376,044	54,675,000	0.69%	1,192,653	315.30
2015	281,118	7,482	23,165	4,000	3,902	22,837	342,504	8,780	-	13,056	21,836	364,340	57,238,000	0.64%	1,202,423	303.00
2016	271,773	6,947	22,730	-	3,615	21,866	326,931	12,761	6,500	13,204	32,465	359,396	61,792,000	0.58%	1,253,522	286.71
2017	256,138	6,405	21,680	-	3,327	20,648	308,198	12,259	6,500	12,332	31,091	339,289	64,449,000	0.53%	1,291,981	262.61
2018	262,196	5,854	270,595	-	3,040	19,813	561,498	11,674	-	16,645	28,319	589,817	67,389,000	0.88%	1,318,164	447.45
2019	250,637	5,295	255,260	-	2,753	18,595	532,540	9,409	-	22,321	31,730	564,270	70,307,000	0.80%	1,332,352	423.51

Source: Franklin County Auditor's Office.

Notes: ¹ Estimated based on information provided by Woods & Poole Economics.

² Estimates by Mid-Ohio Regional Planning Commission.

FRANKLIN COUNTY, OHIO
Ratios of General Bonded Debt Outstanding
Last Ten Years
(Amounts in 000's)

Table 15

Tax Year	Population ^{1,2}	Assessed Value	Gross Bonded Debt ³	Less Assigned Debt Service Funds ⁴	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Net General Bonded Debt per Capita ²
2010	1,173,158	27,984,334	316,410	9,315	307,095	1.097%	261.77
2011	1,168,018	26,303,009	301,525	8,191	293,334	1.115%	251.14
2012	1,174,835	26,124,038	299,239	7,000	292,239	1.119%	248.75
2013	1,183,593	26,160,709	322,480	5,750	316,730	1.211%	267.60
2014	1,192,653	26,358,683	323,000	4,425	318,575	1.209%	267.11
2015	1,202,423	26,642,445	313,063	3,030	310,033	1.164%	257.84
2016	1,253,522	27,067,823	307,264	1,455	305,809	1.130%	243.96
2017	1,291,981	30,155,157	290,077	4,849	285,228	0.946%	220.77
2018	1,318,164	30,506,017	544,465	26,425	518,040	1.698%	393.00
2019	1,332,352	30,882,218	515,306	15,310	499,996	1.619%	375.27

Sources:

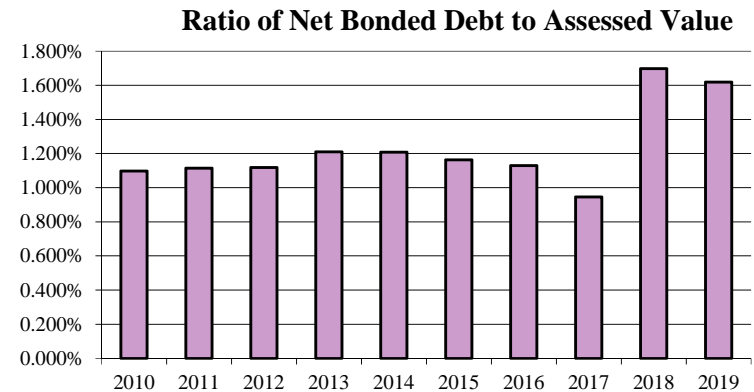
¹ Estimates by Mid-Ohio Regional Planning Commission.

² Population and Net Bonded Debt per Capita amounts are not in thousands.

³ Gross Bonded Debt and is calculated as follows for 2019:

General obligation bonds	\$ 250,637
Special obligation bonds	255,260
Bonds supported by enterprise revenues	9,409
	<u>\$ 515,306</u>

⁴ Resources available in the general obligation debt service fund to pay principal of outstanding debt.



FRANKLIN COUNTY, OHIO

Computation of Legal Debt Margin
Last Ten Years
(Amounts in 000's)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total assessed property value	\$ 27,984,334	\$ 26,303,009	\$ 26,124,038	\$ 26,160,709	\$ 26,358,683	\$ 26,642,445	\$ 27,067,823	\$ 30,155,157	\$ 30,506,017	\$ 30,882,218
Total debt limit:										
Debt limit of assessed value ¹	\$ 698,108	\$ 656,075	\$ 651,601	\$ 652,518	\$ 657,467	\$ 664,561	\$ 675,196	\$ 752,379	\$ 761,150	\$ 770,555
Amount of debt applicable to limit:										
General obligation bonds and notes	230,395	222,490	213,695	251,245	240,085	227,465	223,500	211,705	186,775	178,865
Amount of debt subject to limit	<u>230,395</u>	<u>222,490</u>	<u>213,695</u>	<u>251,245</u>	<u>240,085</u>	<u>227,465</u>	<u>223,500</u>	<u>211,705</u>	<u>186,775</u>	<u>178,865</u>
Legal debt margin	<u>\$ 467,713</u>	<u>\$ 433,585</u>	<u>\$ 437,906</u>	<u>\$ 401,273</u>	<u>\$ 417,382</u>	<u>\$ 437,096</u>	<u>\$ 451,696</u>	<u>\$ 540,674</u>	<u>\$ 574,375</u>	<u>\$ 591,690</u>
Legal debt margin as a percentage of the debt limit	67.00%	66.09%	67.20%	61.50%	63.48%	65.77%	66.90%	71.86%	75.46%	76.79%
Unvoted debt limit:										
Unvoted debt limit of assessed value ²	\$ 279,843	\$ 263,030	\$ 261,240	\$ 261,607	\$ 263,587	\$ 266,424	\$ 270,678	\$ 301,552	\$ 305,060	\$ 308,822
Amount of debt subject to limit	<u>230,395</u>	<u>222,490</u>	<u>213,695</u>	<u>251,245</u>	<u>240,085</u>	<u>227,465</u>	<u>223,500</u>	<u>211,705</u>	<u>186,775</u>	<u>178,865</u>
Unvoted legal debt margin	<u>\$ 49,448</u>	<u>\$ 40,540</u>	<u>\$ 47,545</u>	<u>\$ 10,362</u>	<u>\$ 23,502</u>	<u>\$ 38,959</u>	<u>\$ 47,178</u>	<u>\$ 89,847</u>	<u>\$ 118,285</u>	<u>\$ 129,957</u>
Unvoted legal debt margin as a percentage of the unvoted debt limit	17.67%	15.41%	18.20%	3.96%	8.92%	14.62%	17.43%	29.79%	38.77%	42.08%

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

² Debt limit is one percent of total assessed valuation.

Governmental activities:		
General obligation bonds		\$ 197,615
General obligation notes		5,295
Taxable special obligation bonds		255,260
Loans		2,753
		<u>460,923</u>
Business-type activities:		
General obligation bonds		9,140
Loans		22,321
		<u>31,461</u>
Total outstanding debt		492,384
Exemptions:		
Self-supported debt		50,956
Used for construction of facilities		235,765
Used for energy conservation measures		22,280
Used for road or bridge construction		4,518
Total exemptions		<u>313,519</u>
Net debt		<u>\$ 178,865</u>

FRANKLIN COUNTY, OHIO

Outstanding Debt

As of December 31, 2019 and December 31, 2010

(Amounts in 000's)

Table 17

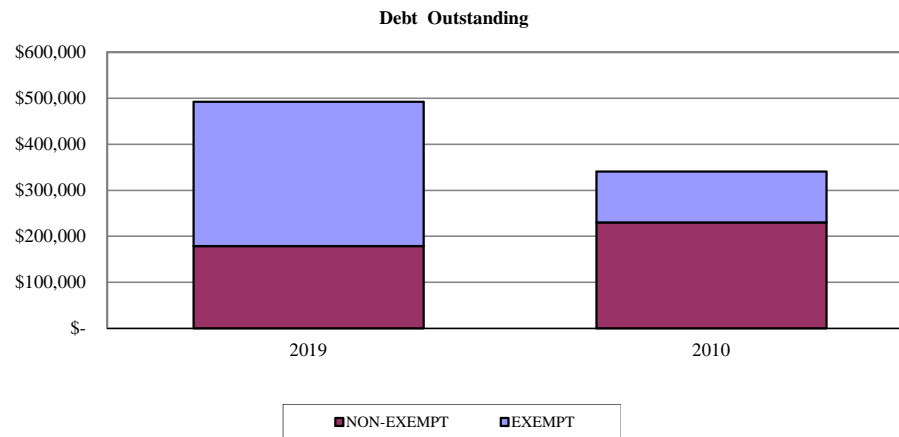
2019		2010	
Total debt outstanding:	\$ 492,384	Total debt outstanding:	\$ 340,564
Exempt debt:		Exempt debt:	
Series 2007 stadium facility project bonds	14,835	Series 2003 refunding bonds	3,390
Series 2010 sanitary sewer bonds	-	Series 2005 road improvements bonds	2,790
Series 2013 energy conservation notes	5,295	Series 2005 refunding bonds	14,490
Series 2014 energy conservation bonds	16,985	Series 2007 road improvements bonds	3,940
Series 2014 road improvements bonds	1,765	Stadium facility project bonds	26,865
Series 2014 sanitary sewer bonds	6,220	Stadium facility project notes	12,000
Series 2016 parking facilities bonds	2,920	Energy conservation bonds	22,755
Series 2016 stadium facility project bonds	4,660	Series 2010 Sanitary sewer bonds	8,770
Series 2018 sales tax revenue bonds	235,765	Series 2010 County engineer building	3,015
Governmental activities - OPWC loans	2,753	Governmental activities - OPWC loans	5,635
Business-type activities - OPWC/OWDA/ODOT loans	22,321	Business-type activities - OPWC/OWDA loans	6,519
			-
Total exempt debt	<u>313,519</u>	Total exempt debt	<u>110,169</u>
Total non-exempt debt ¹	<u>\$ 178,865</u>	Total non-exempt debt ¹	<u>\$ 230,395</u>

- S 21 -

Source: Franklin County Auditor's Office.

Notes:

¹All of the County's outstanding non-exempt debt is in the form of bonds.



FRANKLIN COUNTY, OHIO
 Computation of Direct and Overlapping Debt
 As of December 31, 2019
 (Amounts in 000's)

Table 18

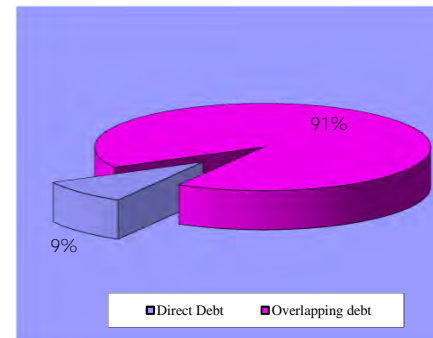
Political Subdivision	Debt Outstanding	Estimated Percentage Applicable ¹	Estimated Share of Overlapping Debt ¹
Direct debt:			
Franklin County ²	\$ 532,540	100.0%	\$ 532,540
Entities wholly within County:			
Cities	281,600	100.0%	281,600
Villages	44,087	100.0%	44,087
Townships	26,060	100.0%	26,060
School districts	1,021,128	100.0%	1,021,128
Other	95,105	100.0%	95,105
Entities partially within County:			
Cities	3,551,478	87.7%	3,114,646
School districts	1,425,599	54.4%	775,526
Special district	81,919	69.2%	56,688
Total overlapping debt	<u>6,526,976</u>		<u>5,414,840</u>
Total direct and overlapping debt	<u>\$ 7,059,516</u>		<u>\$ 5,947,380</u>

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

Note: ¹Some political subdivisions are not wholly located within the legal boundaries of Franklin County. For those entities, the amount applicable to Franklin County is determined by dividing the assessed valuation of the Franklin County portion of the subdivision by the total assessed valuation. 2019 tax year valuations were used. Major entities partially within Franklin County include the cities of Columbus, Dublin, Pickerington, Reynoldsburg, Westerville, Canal Winchester and New Albany.

²Direct debt of Franklin County includes the following:

Governmental activities:	
General obligation bonds	\$ 250,637
General obligation notes	5,295
Special obligation bonds	255,260
Special obligation loans	2,753
Capital leases	18,595
	<u>\$ 532,540</u>



FRANKLIN COUNTY, OHIO
Pledged Revenue Coverage for Special Obligations
Last Ten Years
(Amounts in 000's)

Table 19

Tax Year	Licenses and Permits	Fees and Charges for Services	Fines and Forfeitures	Investment Income	Other Revenues	Sales of Capital Assets	Net Available Revenue	Debt Service		Coverage
								Principal ¹	Interest	
2010	\$ 445	\$ 49,903	\$ 1,356	\$ 16,508	\$ 5,516	\$ 69	\$ 73,797	\$ 3,635	\$ 1,969	13.2
2011	403	52,185	1,265	13,783	4,877	13	72,526	670	1,605	31.9
2012	378	54,588	1,079	9,220	4,054	10	69,329	2,700	1,570	16.2
2013	397	53,561	1,194	2,098	2,949	22	60,221	2,740	1,489	14.2
2014	496	57,069	999	8,494	2,600	29	69,687	2,775	1,431	16.6
2015	510	53,001	1,079	9,572	2,563	26	66,751	2,815	1,373	15.9
2016	596	59,870	1,063	8,055	4,300	245	74,129	4,860	1,336	12.0
2017	781	60,272	1,063	13,146	13,278	41	88,581	1,050	1,033	42.5
2018	782	62,257	1,021	23,615	4,118	31	91,824	1,085	986	44.3
2019	872	59,611	1,816	45,083	2,006	61	109,449	1,100	986	52.5

Source: Franklin County Auditor's Office.

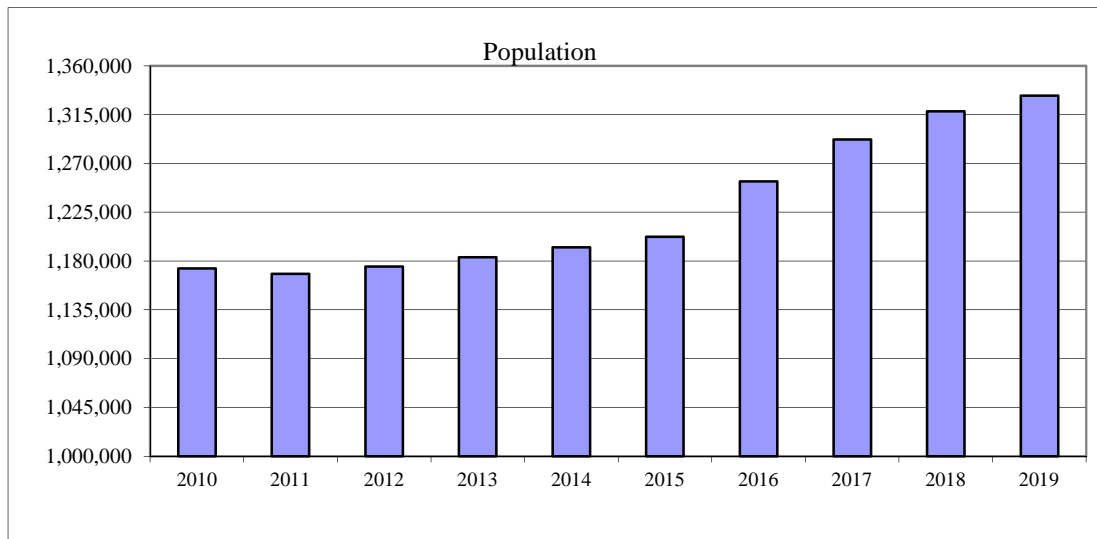
Note: The County issued no taxable special obligation bonds in 2019 for the purpose of retiring previously issued bonds used to pay a portion of the cost of acquiring, constructing, installing, and equipping a county park and recreation facility, including a baseball stadium. The special obligation bonds do not represent general obligation debt or a pledge of the full faith and credit or taxing power of the County. The special obligations are payable solely from, and secured by, a pledge of project revenues and the above non-tax General Fund revenues of the County. As of December 31, 2019, \$19,495,000 of the bonds remain outstanding.

¹ Does not include principal payments due to refinancing of bond anticipation notes.

FRANKLIN COUNTY, OHIO
Demographic and Economic Statistics
Last Ten Years

Table 20

Year	Demographics				Average Unemployment Rates ⁴		
	Population ¹	Per Capita Income ²	Median Age ²	K-12 School Enrollment ³	Franklin County	State of Ohio	United States
2010	1,173,158	\$ 39,473	33.6	201,738	8.5%	10.1%	9.8%
2011	1,168,018	40,609	33.4	193,476	7.6%	7.6%	8.3%
2012	1,174,835	40,981	33.6	202,388	6.1%	7.2%	8.1%
2013	1,183,593	41,666	33.6	220,998	6.2%	7.4%	7.4%
2014	1,192,653	44,723	33.9	220,998	4.8%	5.7%	6.2%
2015	1,202,423	46,104	34.0	217,511	4.1%	4.9%	5.3%
2016	1,253,522	48,941	34.1	217,822	4.0%	4.9%	4.9%
2017	1,291,981	50,514	34.0	217,022	4.0%	5.0%	4.4%
2018	1,318,164	52,315	34.1	205,392	3.8%	4.6%	3.9%
2019	1,332,352	53,519	34.2	209,218	3.5%	4.1%	3.6%



Source: ¹ Estimates by Mid-Ohio Regional Planning Commission.

² Provided by Woods & Poole Economics Inc.

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

⁴ Ohio Department of Job and Family Services, Ohio Labor Market Information.

FRANKLIN COUNTY, OHIO
Principal Employers
As of December 31, 2019 and December 31, 2010

Table 21

Employer	Principal Business	2019			
		Number of Employees	Rank	Percentage of Total Employment	Rank in 2010
The Ohio State University	Education	33,335	1	4.95%	2
OhioHealth	Health Care	23,836	2	3.54%	5
State of Ohio	Government	21,342	3	3.17%	1
JP Morgan Chase & Co.	Finance	18,400	4	2.73%	3
Nationwide	Insurance	12,500	5	1.86%	4
Nationwide Children's Hospital	Health Care	10,875	6	1.62%	-
Kroger Co.	Retail	10,563	7	1.57%	-
City of Columbus	Government	8,963	8	1.33%	7
Mount Carmel Health System	Health Care	8,776	9	1.30%	10
L Brands Inc.	Retail	8,616	10	1.28%	-
Total principal employers		157,206		23.35%	
Total employment within the County		673,100		100.00%	

Employer	Principal Business	2010			
		Number of Employees	Rank	Percentage of Total Employment	Rank in 2019
State of Ohio	Government	25,608	1	4.57%	3
The Ohio State University	Education	23,093	2	4.12%	1
JP Morgan Chase	Finance	16,975	3	3.03%	4
Nationwide	Insurance	11,235	4	2.00%	5
Ohio Health	Health Care	7,810	5	1.39%	2
Federal Government / U.S.Postal Service	Government	7,770	6	1.39%	-
City of Columbus	Government	7,739	7	1.38%	8
Columbus City School District	Education	7,095	8	1.27%	-
Franklin County	Government	5,882	9	1.05%	-
Mount Carmel Health	Health Care	5,701	10	1.02%	9
Total principal employers		118,908		21.22%	
Total employment within the County		560,600		100.00%	

Source: Business First, Book of Lists, 2019. Franklin County adjusted to reflect reporting entity.

FRANKLIN COUNTY, OHIO
 County Government Employees by Function/Activity
 Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government:										
Commissioners	29.0	25.5	28.0	28.5	28.5	26.0	30.0	31.5	35.5	35.5
Purchasing	18.0	16.0	17.0	17.0	17.0	20.0	20.0	19.0	19.0	16.0
Public facilities management ¹	227.5	226.5	211.5	210.5	213.0	142.0	137.5	141.0	133.0	136.0
Fleet management	8.0	8.0	8.0	9.0	9.0	9.0	10.0	9.0	11.0	9.0
Human resources	25.0	24.5	24.5	22.0	22.0	27.0	25.0	26.0	25.0	27.0
Auditor	114.5	114.0	118.5	129.0	132.0	127.5	113.5	115.5	119.0	127.0
Data center	66.5	65.5	62.5	63.0	63.0	60.0	49.0	53.0	46.0	57.0
Recorder	50.5	47.0	44.0	49.0	50.0	65.0	51.5	48.5	48.5	48.5
Treasurer	46.0	48.5	48.5	47.5	47.0	47.0	43.5	44.5	47.0	44.0
Board of elections	64.0	64.5	64.5	62.0	63.0	85.0	47.5	49.0	55.0	70.5
Clerk of courts	216.5	213.0	203.0	201.5	205.0	204.0	205.0	192.0	185.0	198.0
Judicial:										
Prosecuting attorney	189.5	180.0	178.0	191.5	184.0	200.0	195.0	196.5	198.5	195.0
Public defender	146.5	140.5	144.5	145.0	143.5	146.5	140.5	144.5	143.0	143.0
Court of appeals	36.0	39.0	37.0	40.0	37.0	37.0	37.0	38.0	36.0	35.0
Common pleas court	232.0	229.5	228.0	229.5	227.5	231.5	233.0	227.5	226.5	247.0
Domestic and juvenile court	346.5	340.5	338.5	339.5	333.5	348.5	350.5	353.5	371.5	379.0
Probate court	49.0	52.0	53.0	56.5	54.5	62.0	61.5	59.0	61.0	59.0
Municipal court ²	25.0	24.0	23.0	24.5	24.5	21.5	27.0	25.0	26.5	26.0
Law library	6.5	5.5	3.0	5.0	4.0	5.0	5.0	6.0	6.0	6.0
Public safety:										
Coroner	30.5	29.5	29.5	27.5	27.5	33.5	35.5	32.5	37.0	40.0
Sheriff	861.5	817.5	779.5	827.5	831.5	1,107.0	1,152.0	1,159.0	1,166.0	1,179.5
Emergency management agency	9.5	10.0	12.5	12.0	10.5	12.0	10.0	9.5	11.0	12.0
Animal care and control	56.5	56.5	55.5	57.0	57.5	45.0	56.5	59.5	51.5	59.0
Homeland security and justice programs unit	9.0	8.0	6.0	6.0	6.0	7.5	9.5	10.5	12.0	6.0
Human services:										
Veterans service commission	19.5	21.5	22.5	22.5	22.5	24.0	23.5	23.0	26.0	29.5
Office on aging	86.0	85.0	80.0	84.0	85.0	86.0	89.0	92.0	93.0	88.0
Job and family services	618.5	565.5	588.0	564.5	576.0	561.5	586.0	615.0	597.0	609.0
Children services board	714.5	708.0	692.5	719.5	716.0	730.5	740.0	801.5	816.0	838.5
Child support enforcement agency	267.0	246.0	238.0	250.0	250.0	239.5	252.0	243.0	248.0	232.5
Guardianship service board	-	-	-	-	-	6.0	9.0	10.5	13.0	17.0
Health:										
Board of developmental disabilities ³	1,275.5	1,230.5	1,164.0	1,160.0	1,127.5	1,091.0	1,068.5	1,044.5	614.5	627.5
ADAMH board	47.5	45.5	46.0	44.0	46.5	46.5	47.5	45.5	45.5	41.5
Public works:										
Engineer	182.0	186.0	184.5	184.5	182.0	185.5	178.0	175.5	175.0	187.0
Community and economic development:										
Economic development and planning	21.5	20.5	21.5	17.5	18.5	21.5	19.5	20.0	21.5	18.0
Water and sewer operations:										
Sanitary engineer	15.0	17.0	12.0	13.0	13.0	14.5	17.5	16.5	15.5	14.5
Parking facilities operations:										
Public facilities management	9.0	9.0	8.0	8.0	8.0	8.0	7.0	6.0	7.0	6.0
Total	<u>6,119.5</u>	<u>5,920.0</u>	<u>5,775.0</u>	<u>5,868.0</u>	<u>5,836.0</u>	<u>6,084.0</u>	<u>6,083.0</u>	<u>6,143.0</u>	<u>5,742.5</u>	<u>5,864.0</u>

Source: Franklin County Auditor's Office.

Method: 1.0 for each full time and .5 for each part-time employee. Includes 5,622 full-time employees and 120.5 full-time equivalents for part-time employees as of December 31, 2018.

Notes: ¹ Total employment declined from 2014 to 2015 due to security employees being transferred from Public Facilities Management to the Sheriff.

² The County pays a portion of the salaries for judges and magistrates; in general, municipal court employees are paid by the City of Columbus.

³ Total employment declined from 2017 to 2018 due to employees being transferred from the Board of Developmental Disabilities to ARC Industries.

FRANKLIN COUNTY, OHIO
 Operating Indicators and Capital Asset Statistics
 Last Ten Years

Table 23

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government:										
Commissioners:										
Number of resolutions presented	989	928	894	962	913	947	924	919	899	935
Purchasing:										
Number of purchase orders issued	8,441	8,483	8,089	7,947	7,368	7,192	7,261	7,032	7,863	7,907
Public facilities management:										
Number of buildings maintained										
County owned	24	21	22	20	28	25	25	26	26	26
Non-county owned	10	9	8	8	14	14	14	13	13	13
Fleet management:										
Number of titled vehicles	345	342	352	369	371	390	402	406	426	406
Human resources:										
Number of workers compensation claims filed	462	357	303	281	257	283	242	275	275	243
Auditor:										
Real estate										
Number of parcels on file	437,762	440,240	442,378	443,851	445,854	427,096	428,311	429,687	430,891	432,388
Fiscal services										
Number of payment requests processed	395,350	412,809	361,806	346,715	352,647	352,398	362,806	348,768	347,797	335,797
Data center:										
Number of users supported	3,654	3,654	3,654	3,692	3,692	3,469	3,500	3,512	4,820	4,900
Recorder:										
Number of deeds recorded	39,962	37,201	42,690	48,289	46,907	34,939	36,208	37,206	38,158	37,410
Number of mortgages recorded	48,954	45,289	55,813	57,120	42,036	41,020	45,440	44,635	41,980	46,409
Board of elections:										
Number of registered voters	811,831	755,410	809,374	794,288	803,863	831,277	843,432	853,888	881,797	840,564
Number of voters last general election	388,698	336,526	574,610	156,561	199,146	305,255	593,435	202,511	491,311	185,766
Percentage of registered voters that voted	47.9%	44.8%	71.0%	19.8%	37.2%	36.7%	70.4%	23.7%	55.7%	22.10%
Clerk of courts:										
Number of titles processed	527,157	493,820	517,584	548,939	586,811	569,470	570,245	551,142	556,921	565,027
Judicial:										
Prosecuting attorney:										
Number of criminal cases set for trial	37,097	40,188	46,745	39,029	38,084	38,752	37,806	33,598	30,268	36,731
Number of civil cases opened	519	707	664	619	640	938	992	782	712	594
Public defender:										
Number of cases filed	66,173	81,023	59,553	58,225	54,038	51,221	53,171	54,586	53,729	50,913
Court of appeals:										
Number of cases filed	1,208	1,159	1,093	1,099	1,068	1,239	895	921	1,005	884
Common pleas court:										
Number of civil cases filed	72,211	73,291	67,879	76,646	78,073	69,071	56,101	84,334	70,112	68,575
Number of criminal cases filed	9,123	8,524	8,284	8,541	8,198	8,144	8,984	8,575	6,376	6,731
Number of court rooms	17	17	24	24	24	32	32	32	32	32
Domestic and juvenile court:										
Number of cases filed	21,496	20,349	19,924	20,538	26,447	25,431	25,013	25,132	24,667	24,642

(Continued on next page)

FRANKLIN COUNTY, OHIO
 Operating Indicators and Capital Asset Statistics
 Last Ten Years

Table 23

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Probate court:										
Number of civil cases filed	286	387	263	339	326	316	270	280	271	265
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Municipal court:										
Number of civil cases filed	52,085	48,867	48,771	42,393	44,257	36,783	36,074	40,417	43,497	46,650
Number of criminal cases filed	129,720	125,148	146,343	143,147	144,517	138,283	134,829	133,748	131,689	121,720
Number of small claims cases filed	7,147	6,338	6,721	6,273	6,849	5,995	5,911	5,827	5,707	4,946
Number of court rooms	16	23	23	23	23	23	23	23	23	23
Public safety:										
Coroner:										
Number of autopsies performed	1,150	1,134	1,139	1,092	1,147	1,242	1,236	1,375	1,406	1,317
Sheriff:										
Jail operation										
Average daily jail census	1,899	1,916	1,881	1,855	1,903	1,876	1,925	1,957	1,997	1,916
Prisoners booked	31,386	31,925	32,268	30,556	28,862	26,767	28,366	28,953	27,140	26,407
Prisoners released	31,227	31,745	32,322	30,134	29,089	26,714	28,246	28,889	27,251	26,404
Enforcement										
Number of incidents reported	157,067	149,924	149,533	133,519	129,711	129,666	130,389	144,046	120,014	108,652
Number of enforcement actions	32,880	30,765	32,709	28,742	35,539	31,861	31,436	29,697	30,792	20,730
Number of civil papers served	112,360	113,804	105,809	101,733	107,838	100,048	97,790	92,398	80,171	80,773
Number of runs dispatched	309,883	321,792	329,340	307,863	326,733	335,638	350,953	345,984	322,151	368,235
Number of Sheriff's vehicles	204	196	227	236	249	266	279	264	247	275
Emergency management agency:										
Number of emergency responses	9	19	14	16	19	22	20	22	27	7
Animal care and control:										
Number of dogs impounded	13,062	12,666	11,697	11,727	10,918	10,347	10,174	9,991	9,262	4,845
Number of dogs adopted/returned to owner	6,763	6,277	6,709	6,388	5,530	6,621	7,098	6,824	6,396	6,494
Human services:										
Veterans service commission:										
Number of veterans entering office	24,709	27,341	24,464	27,768	26,079	27,209	31,244	34,844	21,573	22,536
Number of financial claims filed	6,130	6,293	4,307	4,810	3,895	3,487	3,314	3,015	3,437	4,195
Number of veterans receiving financial assistance	5,697	5,592	4,000	4,528	3,479	3,206	3,173	2,882	3,283	3,983
Office on aging:										
Number of seniors served	7,544	7,134	7,669	8,045	8,687	9,015	9,069	9,254	9,171	9,334
Home delivered meals provided	485,148	448,422	494,630	522,404	585,950	645,488	651,907	673,446	689,886	719,264
Miles of transportation provided	1,260,040	1,337,384	1,443,588	1,515,720	1,900,947	2,076,831	2,115,654	2,036,021	2,011,720	1,955,211
Job and family services:										
Number of clients - child care	20,852	20,853	18,653	21,111	33,258	32,891	33,467	22,932	24,751	28,176
Number of clients - food stamps	206,953	215,530	223,322	225,805	280,729	272,165	268,293	171,377	154,235	146,303
Number of clients - cash assistance	33,949	27,271	22,050	20,216	29,127	25,327	23,989	11,572	10,465	9,864
Number of clients - medicaid	240,927	236,780	252,849	259,848	329,804	339,419	351,699	349,058	333,849	323,374
Number of clients - career or job services	34,062	17,035	14,747	8,612	8,500	1,653	3,724	8,150	2,202	7,496
Number of clients - job placement	4,234	2,828	1,538	1,832	1,114	1,107	1,410	1,340	1,131	1,796

(Continued on next page)

FRANKLIN COUNTY, OHIO
 Operating Indicators and Capital Asset Statistics
 Last Ten Years

Table 23

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Children services:										
Number of children helped through direct services	11,136	11,115	12,188	10,805	10,948	12,216	12,860	14,378	11,900	12,192
Number of children adopted	166	201	142	153	152	152	170	176	158	176
Number of child welfare investigations	12,152	12,729	11,742	12,381	12,444	12,647	11,818	11,771	13,770	14,804
Number of children served in foster home care	2,481	2,496	2,349	2,347	2,261	2,277	2,383	2,440	2,375	2,348
Number of children served in all paid placement	3,205	3,264	3,065	3,106	3,146	3,170	3,320	3,238	3,137	3,212
Child support enforcement agency:										
Number of active support orders	57,313	60,196	62,956	64,505	64,607	75,561	65,976	66,133	68,715	64,997
Percentage collected-level of service	83.1%	82.5%	82.7%	82.1%	81.1%	80.7%	80.7%	69.5%	81.0%	81.4%
Health:										
FCBDD:										
Number served										
Early intervention/education program	5,377	5,366	5,363	5,255	5,436	4,560	5,149	5,462	5,547	5,639
Sheltered workshop/community employment program	2,224	2,289	2,300	2,266	2,198	2,375	2,965	2,800	2,875	2,731
Habilitation	553	614	662	664	699	612	630	625	505	557
Number of facilities	15	15	15	15	15	15	15	15	15	15
Number of buses	200	173	152	149	155	137	135	115	100	63
ADAMH Board:										
Number of adults treated	28,000	29,354	27,822	18,616	18,380	16,551	16,600	17,069	16,325	18,551
Number of children and adolescents treated ¹	13,471	14,779	12,480	3,153	4,136	3,794	3,800	3,449	3,091	3,722
Number of adults receiving prevention services	23,226	24,682	21,063	23,661	35,898	47,157	47,200	29,033	24,735	34,013
Number of children and adolescents receiving prevention services	13,558	15,407	16,215	19,600	20,060	32,442	32,400	34,422	34,459	63,265
Public works:										
Engineer:										
Miles of road maintained	272	271	271	271	270	267	263	262	261	260
Miles of road resurfaced	6	5	13	11	16	13	12	13	13	15
Number of County maintained bridges	365	352	351	353	355	355	346	357	366	359
Water and sewer operations:										
Miles of water mains	62	62	62	62	62	60	75	75	75	75
Miles of sanitary sewer lines	96	96	96	96	96	100	146	146	148	148
Number of sewer and water treatment facilities	5	5	5	5	5	5	5	5	4	4
Number of pumping stations	13	14	14	14	14	14	14	14	15	15
Number of water customers	3,818	4,045	3,818	3,671	4,588	4,379	4,450	4,350	4,522	4,506
Number of sewer customers	5,721	5,676	5,685	5,341	6,462	6,335	6,436	6,352	6,508	6,505
Parking facilities:										
Number of parking facilities managed	4	4	4	4	2	4	4	4	4	4

Source: Various Franklin County agencies.

¹ ADAMH Board no longer managed the Medicaid program on the local level after 2012.

FRANKLIN COUNTY, OHIO
Securities and Exchange Commission Rule 15c2-12
Compliance Information
As of December 31, 2019

The following description of significant events is provided in compliance with the Rule for existing obligations outstanding at December 31, 2019.

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. (pursuant to the extraordinary optional redemption provision) the County's Various Purpose Limited Tax Recovery Zone Economic Development Bonds (Federal Taxable - Direct Payment), Series 2010B (the "Series 2010B Bonds") and Various Purpose Limited Tax Recovery Zone Economic Development Bonds (Federal Taxable - Direct Payment), Series 2010-2C (the "Series 2010-2C Bonds" and together with the Series 2010B Bonds, the "Series 2010 Bonds"). The Series 2010B Bonds were previously issued by the County for the following purposes: (a) constructing a County animal shelter and (b) constructing a County government center. The Series 2010-2C Bonds were previously
5. There were no calls of the County's obligations outstanding during 2019, nor did the County defease any other bonds during 2019.
6. There were no rating changes during 2019. The County maintains the highest long-term bond rating given by both Moody's Investor Services (Aaa) and Standard & Poor's (AAA) for its general obligation debt.
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.
12. The County will continue to provide all necessary annual information by filing its Comprehensive Annual Financial Report with the Municipal Securities Rulemaking Board through the use of the MSRB's electronic portal "EMMA," short for Electronic Municipal Market Access.

OHIO AUDITOR OF STATE KEITH FABER



FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 12/1/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov