

Dave Yost • Auditor of State



**FINANCIAL CONDITION  
FRANKLIN COUNTY**

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FRANKLIN COUNTY

SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(CASH BASIS)

Federal Grantor Agency/ Pass-Through Agency/ Program Title	Pass Through Number	Federal CFDA Number	Receipts	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<b>Pass through Ohio Department of Education:</b>				
<i>Nutrition Cluster:</i>				
School Breakfast Program	065979	10.553	\$ 7,177	\$ 7,177
School Breakfast Program	069591	10.553	54,928	54,307
Total for CFDA 10.553			62,105	61,484
National School Lunch Program	065979	10.555	32,796	32,796
National School Lunch Program	069591	10.555	88,178	87,019
Total for CFDA 10.555			120,974	119,815
Total for Ohio Department of Education - Nutrition Cluster			183,079	181,299
<b>Pass through Ohio Department of Job and Family Services:</b>				
<i>Supplemental Nutrition Assistance Program Cluster:</i>				
State Administrative Grants for the Supplemental Nutrition Assistance Program	JFSFF112	10.561	18,381	-
State Administrative Grants for the Supplemental Nutrition Assistance Program	JFSFF113	10.561	272,153	243,938
State Administrative Grants for the Supplemental Nutrition Assistance Program	JFSFF114	10.561	2,777	268,409
State Administrative Grants for the Supplemental Nutrition Assistance Program	JFSFF513	10.561	156,053	156,053
State Administrative Grants for the Supplemental Nutrition Assistance Program	JFSFFB12	10.561	198,202	-
State Administrative Grants for the Supplemental Nutrition Assistance Program	JFSFFB13	10.561	6,264,034	6,051,903
State Administrative Grants for the Supplemental Nutrition Assistance Program	JFSFFB14	10.561	2,335,019	2,233,326
Total for CFDA 10.561			9,246,619	8,953,629
Total U.S. Department of Agriculture			9,429,698	9,134,928
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>Direct:</b>				
Community Development Block Grant	N/A	14.218	897,125	897,125
Community Development Block Grant	N/A	14.218	962,591	915,285
Community Development Block Grant	N/A	14.218	413,143	413,143
Total for CFDA 14.218			2,272,859	2,225,553
Emergency Shelter Grants Program	N/A	14.231	45,099	45,099
Emergency Shelter Grants Program	N/A	14.231	143,540	124,882
Emergency Shelter Grants Program	N/A	14.231	64,962	90,262
Total for CFDA 14.231			253,601	260,243
Home Investment Partnerships Program	N/A	14.239	52,012	52,012
Home Investment Partnerships Program	N/A	14.239	51,884	51,884
Home Investment Partnerships Program	N/A	14.239	121,755	121,755
Home Investment Partnerships Program	N/A	14.239	72,709	72,709
Home Investment Partnerships Program	N/A	14.239	81,251	167,141
Home Investment Partnerships Program	N/A	14.239	355,816	594,905
Home Investment Partnerships Program	N/A	14.239	167,562	94,672
Total for CFDA 14.239			902,989	1,155,078
ARRA - Neighborhood Stabilization Program	N/A	14.256	354,272	309,290
Total U.S. Department of Housing and Urban Development			3,783,721	3,950,164
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<b>Direct:</b>				
2010 Bulletproof Vest Partnership Program	N/A	16.607	6,832	-
2012 Bulletproof Vest Partnership Program	N/A	16.607	2,512	2,512
Total for CFDA 16.607			9,344	2,512
<i>Edward Byrne Memorial Justice Assistance Grant Cluster:</i>				
Edward Byrne Memorial Justice Assistance Grant	N/A	16.738	-	181,158
Edward Byrne Memorial Justice Assistance Grant	N/A	16.738	-	400,119
Edward Byrne Memorial Justice Assistance Grant	N/A	16.738	585,969	125,943
Edward Byrne Memorial Justice Assistance Grant	N/A	16.738	547,344	-
Total for CFDA 16.738			1,133,313	707,220
ARRA-Recovery Act-Edward Bryne Memorial Justice Assistance Grant	N/A	16.804	-	405,482
Total Direct			1,142,657	1,115,214
<b>Pass through Ohio Office of Criminal Justice Services:</b>				
ARRA-Recovery Act-Edward Bryne Memorial Justice Assistance Grant - JAG Program	2009-RA-R01-2357	16.803	150,349	47,675
Total Edward Byrne Memorial Justice Assistance Grant Cluster			1,283,662	1,160,377
<b>Pass through Ohio Department of Youth Services:</b>				
Juvenile Accountability Block Grant	10-JB-RPU-0801	16.523	91,091	-
Juvenile Accountability Block Grant	11-JB-RPU-0800	16.523	42,810	90,000
Total for CFDA 16.523			133,901	90,000
Juvenile Justice and Delinquency Prevention Program	2008-JJ-ADM-0191	16.540	-	1
Juvenile Justice and Delinquency Prevention Program	2010-JJ-ADM-0192	16.540	12,106	-
Juvenile Justice and Delinquency Prevention Program	2010-JJ-RPU-0895	16.540	19,987	76,533
Juvenile Justice and Delinquency Prevention Program	2010-JJ-RPU-0896	16.540	192,945	-
Total for CFDA 16.540			225,038	76,534
Total Ohio Department of Youth Services			358,939	166,534

**FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(CASH BASIS)**

(Continued)

Federal Grantor Agency/ Pass-Through Agency/ Program Title	Pass Through Number	Federal CFDA Number	Receipts	Expenditures
<b>Pass through Ohio Attorney General's Office:</b>				
Crime Victim Assistance	2013VAGENE079	16.575	46,875	26,708
Crime Victim Assistance	2014VAGENE079	16.575	4,261	24,630
Total for CFDA 16.575			51,136	51,338
<b>Pass through Ohio Office of Criminal Justice Services:</b>				
Violence Against Women Formula Grant	11-WF-ADM-8752	16.588	2,350	-
Violence Against Women Formula Grant	12-WF-ADM-8752	16.588	8,866	-
Violence Against Women Formula Grant	11-WF-RPU-0898	16.588	292,180	243,179
Violence Against Women Formula Grant	12-WF-RPU-0898	16.588	102,490	432,274
Jail Reentry	12-JG-C01-6981	16.588	1,723	43,328
Total for CFDA 16.588			407,609	718,781
Second Chance Act Prisoner Reentry Initiative	12-RV-BX-0004	16.812	333,825	392,982
Total Ohio Office of Criminal Justice			741,434	1,111,763
<b>Total U.S. Department of Justice</b>			2,444,515	2,492,524
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b>Pass through the Ohio Department of Transportation:</b>				
Highway Planning and Construction - Clime Road - Georgesville to Demorest	PID 75498	20.205	2,159,679	580,294
Highway Planning and Construction - Alkire under IORC	PID 76255	20.205	626,532	-
Highway Planning and Construction - Signal System Timing	PID 79679	20.205	14,039	-
Highway Planning and Construction - COMBAT	PID 80924	20.205	123,518	46,247
Highway Planning and Construction - Signal System Timing	PID 81335	20.205	-	24,040
Highway Planning and Construction - Livingston Avenue over Big Walnut	PID 82484	20.205	373,553	446,082
Highway Planning and Construction - Lithopolis-Winchester over Little Walnut	PID 82514	20.205	902,062	1,203,918
Highway Planning and Construction - Dodridge over Olentangy River	PID 82532	20.205	865,988	291,581
Highway Planning and Construction - Alum Creek I-270 Groveport Road	PID 84502	20.205	3,164,195	-
Highway Planning and Construction - Chatterton Road	PID 87823	20.205	-	353,644
Highway Planning and Construction - West Main Street Bridge	PID 87880	20.205	531,031	-
Highway Planning and Construction - Richardson over Little Walnut	PID 93862	20.205	638,250	718,229
Highway Planning and Construction - CEAO Sign Upgrades	PID 94560	20.205	10,237	10,237
Highway Planning and Construction - CEAO Sign Upgrades	PID 94594	20.205	31,306	31,306
High Visibility Construction Zone	CZ-2013-25-00-00-00480-00	20.205	38,778	38,778
Total for CFDA 20.205			9,479,168	3,744,356
<b>Pass through the Central Ohio Transit Authority:</b>				
Job Access Reverse Commute	OH-37-X077	20.516	256,924	87,815
<b>Pass through the Ohio Department of Public Safety:</b>				
State and Community Highway Safety - DUI Enforcement (2012)	31-6400067	20.600	53,811	-
State and Community Highway Safety - DUI Enforcement (2013)	31-6400067	20.600	101,117	147,078
State and Community Highway Safety - DUI Enforcement (2014)	31-6400067	20.600	-	5,610
Total for CFDA 20.600			154,928	152,688
<b>Total U. S. Department of Transportation</b>			9,891,020	3,984,859
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<b>Pass through Ohio Department of Education:</b>				
<i>Special Education Cluster:</i>				
Special Education - Grants to States	065979-6BSF-2013	84.027	457,322	228,661
Special Education - Grants to States	065979-6BSF-2014	84.027	-	226,252
Total for CFDA 84.027			457,322	454,913
Special Education - Preschool Grants	065979-PGS1-2013	84.173	256,221	128,110
Special Education - Preschool Grants	065979-PGS1-2014	84.173	-	125,272
Total for CFDA 84.173			256,221	253,382
Total Ohio Department of Education - Special Education Cluster			713,543	708,295
<b>Total U.S. Department of Education</b>			713,543	708,295
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Direct:</b>				
Adoption Opportunities - Consultation, Assessment, Liaison, Linkage (CALL)	N/A	93.652	209,814	209,814
Adoption Opportunities - Consultation, Assessment, Liaison, Linkage (CALL)	N/A	93.652	68,214	68,214
Total for CFDA 93.652			278,028	278,028
<b>Pass through City of Columbus:</b>				
National Family Caregiver Support	EL013905	93.052	276,639	256,761
<b>Pass through Ohio Department of Developmental Disabilities:</b>				
Social Services Block Grant	MR-25	93.667	1,127,625	1,127,625
Medicaid Administration	2500010	93.778	1,327,940	1,327,940
Total Ohio Department of Developmental Disabilities			2,455,565	2,455,565
<b>Pass through Ohio Department of Health</b>				
Project Grants and Cooperation Agreements for Tuberculosis Control Programs	02510032TB0214	93.116	205,902	205,902
<b>Pass through Ohio Department of Job and Family Services:</b>				
Promoting Safe and Stable Families	JFSFMC13 / G-1415-11-5355	93.556	140,300	82,999
Promoting Safe and Stable Families	JFSFMC14 / G-1415-11-5355	93.556	-	134,272
Promoting Safe and Stable Families	JFSFPF13 / G-1415-11-5355	93.556	527,000	341,184

**FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(CASH BASIS)**

(Continued)

Federal Grantor Agency/ Pass-Through Agency/ Program Title	Pass Through Number	Federal CFDA Number	Receipts	Expenditures
Promoting Safe and Stable Families	JFSFPF14 / G-1415-11-5355	93.556	-	276,555
Total for CFDA 93.556			667,300	835,010
Temporary Assistance for Needy Families	JFSFTF12 / G-1415-11-5355	93.558	193,504	250
Temporary Assistance for Needy Families	JFSFTF13 / G-1415-11-5355	93.558	21,243,718	21,170,851
Temporary Assistance for Needy Families	JFSFTF14 / G-1415-11-5355	93.558	3,822,210	3,617,909
Temporary Assistance for Needy Families	JFSFTF12 / G-1415-11-5355	93.558	318,116	235,631
Temporary Assistance for Needy Families	JFSFTF13 / G-1415-11-5355	93.558	55,755	188,865
Total for CFDA 93.558			25,633,303	25,213,506
Child Support Enforcement	JFSFCS13	93.563	7,728,682	7,885,744
Child Support Enforcement	JFSFCS14	93.563	2,417,773	2,406,190
Total for CFDA 93.563			10,146,455	10,291,934
Pathfinder Services	JFSFFR11	93.564	35,848	35,848
Pathfinder Services	JFSFCS13	93.564	81,584	81,584
Total for CFDA 93.564			117,432	117,432
Refugee and Entrant Assistance - State Administered Programs	JFSFRS10 / G-1415-11-5355	93.566	386,329	-
Refugee and Entrant Assistance - State Administered Programs	JFSFRS11 / G-1415-11-5355	93.566	145,274	145,274
Refugee and Entrant Assistance - State Administered Programs	JFSFRS12 / G-1415-11-5355	93.566	769,892	1,056,058
Refugee and Entrant Assistance - State Administered Programs	JFSFRS13 / G-1415-11-5355	93.566	51,950	38,032
Refugee and Entrant Assistance - State Administered Programs	JFSFRC13 / G-1415-11-5355	93.566	19,110	21,757
Refugee and Entrant Assistance - State Administered Programs	JFSFRC14 / G-1415-11-5355	93.566	-	3,402
Total for CFDA 93.566			1,372,555	1,264,523
Child Care and Development Block Grant	JFSFCD12 / G-1415-11-5355	93.575	10,595	-
Child Care and Development Block Grant	JFSFCD13 / G-1415-11-5355	93.575	1,327,933	1,246,321
Child Care and Development Block Grant	JFSFCD14 / G-1415-11-5355	93.575	965,755	1,069,845
Total for CFDA 93.575			2,304,283	2,316,166
Refugee and Entrance Assistance - Discretionary Grants	90RL0155 / G-1415-11-5355	93.576	50,735	50,735
Refugee and Entrant Assistance - Targeted Assistance Grants	JFSFRM11 / G-1415-11-5355	93.584	399,364	400,418
Refugee and Entrant Assistance - Targeted Assistance Grants	JFSFRM12 / G-1415-11-5355	93.584	24,818	53,714
Total for CFDA 93.584			424,182	454,132
Community-Based Child Abuse Prevention Grants	JFSFCB11 / G-1415-11-5355	93.590	2,000	2,000
Children's Justice Grants to States	JFSFCJ11 / G-1415-11-5355	93.643	750	1,815
Children's Justice Grants to States	JFSFCJ12 / G-1415-11-5355	93.643	3,160	3,160
Total for CFDA 93.643			3,910	4,975
Child Welfare Services - Title IV-B	JFSFCW12 / G-1415-11-5355	93.645	46,784	46,784
Child Welfare Services - Title IV-B	JFSFCW13 / G-1415-11-5355	93.645	1,099,007	468,655
Child Welfare Services - Title IV-B	JFSFCW14 / G-1415-11-5355	93.645	43,238	552,761
Total for CFDA 93.645			1,189,029	1,068,200
Foster Care -- Title IV-E	JFSFFC10 / G-1415-11-5355	93.658	878	878
Foster Care -- Title IV-E	JFSFFC11 / G-1415-11-5355	93.658	24,000	24,000
Foster Care -- Title IV-E	JFSFFC12 / G-1415-11-5355	93.658	2,463,891	1,521,475
Foster Care -- Title IV-E	JFSFFC13 / G-1415-11-5355	93.658	19,045,080	27,078,496
Foster Care -- Title IV-E	JFSFFC14 / G-1415-11-5355	93.658	5,134,736	10,723,154
Total for CFDA 93.658			26,668,585	39,348,003
Adoption Assistance - Title IV-E	JFSFAA12 / G-1415-11-5355	93.659	1,892,827	-
Adoption Assistance - Title IV-E	JFSFAA13 / G-1415-11-5355	93.659	6,300,417	6,683,874
Adoption Assistance - Title IV-E	JFSFAA14 / G-1415-11-5355	93.659	-	2,305,520
Total for CFDA 93.659			8,193,244	8,989,394
Social Services Block Grant	JFSFSS12 / G-1415-11-5355	93.667	11,074	-
Social Services Block Grant	JFSFSS13 / G-1415-11-5355	93.667	1,769,056	1,950,118
Social Services Block Grant	JFSFSS14 / G-1415-11-5355	93.667	502,340	72,292
Social Services Block Grant	JFSFTX12 / G-1415-11-5355	93.667	178	-
Social Services Block Grant	JFSFTX13 / G-1415-11-5355	93.667	1,125,441	1,151,232
Social Services Block Grant	JFSFTX14 / G-1415-11-5355	93.667	1,136	1,079
Total for CFDA 93.667			3,409,225	3,174,721
Chafee Foster Care Independence Program	JFSFIL13 / G-1415-11-5355	93.674	1,105,158	802,016
Chafee Foster Care Independence Program	JFSFIL14 / G-1415-11-5355	93.674	-	302,453
Total for CFDA 93.674			1,105,158	1,104,469
Children's Health Insurance Program	MCDFSH13 / G-1415-11-5355	93.767	5,339	5,339
Children's Health Insurance Program	MCDFSH14 / G-1415-11-5355	93.767	-	6,400
Total for CFDA 93.767			5,339	11,739
Medical Assistance Program	JFSFMT13 / G-1415-11-5355	93.778	3,379,448	2,595,699
Medical Assistance Program	MCDFMT13 / G-1415-11-5355	93.778	1,240,389	1,240,389
Medical Assistance Program	MCDFMT14 / G-1415-11-5355	93.778	1,326,988	1,303,912
Medical Assistance Program	JFSFMP10 / G-1415-11-5355	93.778	-	-
Medical Assistance Program	JFSFMP13 / G-1415-11-5355	93.778	147,209	128,058
Medical Assistance Program	MCDFMP13 / G-1415-11-5355	93.778	344,040	594,323
Medical Assistance Program	MCDFMP14 / G-1415-11-5355	93.778	-	308,014
Total for CFDA 93.778			6,438,074	6,170,395
Total Ohio Department of Job and Family Services			87,730,809	100,417,334

FRANKLIN COUNTY

SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(CASH BASIS)

(Continued)

Federal Grantor Agency/ Pass-Through Agency/ Program Title	Pass Through Number	Federal CFDA Number	Receipts	Expenditures
<b>Pass through Ohio Secretary of State:</b>				
Voting Access for Individuals with Disabilities	31-6400067	93.617	113,719	72,725
<b>Total U.S. Department of Health and Human Services</b>			91,060,662	103,686,315
<b><u>SOCIAL SECURITY ADMINISTRATION</u></b>				
<b>Direct:</b>				
<i>Social Security Cluster:</i>				
Social Security - Disability Insurance	N/A	96.001	483,557	483,557
Supplemental Social Security Income	N/A	96.006	320,879	320,879
<b>Total Social Security Administration</b>			804,436	804,436
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<b>Pass through Ohio Emergency Management Agency</b>				
Disaster Grants - Public Assistance	4077-DR-OH	97.036	29,545	-
Hazard Mitigation Grant	DR-1805.33R-OH	97.039	185,242	2,582
Emergency Management Performance Grant - FY 12	EMW-2012-EP-00004-S01	97.042	476,824	19,584
Emergency Management Performance Grant - FY 13	EMW-2013-EP-00060-S01	97.042	-	491,250
Total for CFDA 97.042			476,824	510,834
Pre-Disaster Mitigation	PDMC FY12	97.047	233,183	546,617
Homeland Security Grant Program - FY 10 SHSPLE	2010-SS-T0-0012	97.067	555,096	499,811
Homeland Security Grant Program - FY 10 Citizen Corps Council	2010-SS-T0-0012	97.067	6,889	6,889
Homeland Security Grant Program - Urban Area Security Initiative	2010-SS-T0-0012	97.067	2,480,246	2,493,823
Homeland Security Grant Program - SHSPLE	2010-SS-T0-0012	97.067	550,449	550,449
Homeland Security Grant Program - FY 11 SHSPLE	EMW-2011-SS-00070	97.067	83,453	149,009
Homeland Security Grant Program - FY 11 Citizen Corps Council	EMW-2011-SS-00070	97.067	5,276	5,276
Homeland Security Grant Program - FY 12 SHSPLE	EMW-2012-SS-00001	97.067	152,112	152,112
Homeland Security Grant Program - LETPP	2011-SS-00070	97.067	6,005	71,996
Homeland Security Grant Program - LETPP	2012-SS-0001	97.067	1,913	1,913
Total for CFDA 97.067			3,841,439	3,931,278
<b>Total U.S. Department of Homeland Security</b>			4,766,233	4,991,311
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<b>\$ 122,893,828</b>	<b>\$ 129,752,832</b>

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



**FINANCIAL CONDITION  
FRANKLIN COUNTY, OHIO**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2013**

**1) General**

The accompanying Schedule of Federal Awards of Receipts and Expenditures (the Schedule) presents the federal grant activity of Franklin County, Ohio (the County). The Schedule only reflects the federal awards of the primary government except for the Alcohol, Drug and Mental Health Board of Franklin County as this board was audited separately. See Note 6 to the Schedule.

**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. Amounts reported may also differ from other federal award reports the County submits directly to federal granting agencies or pass-through entities because the award reports may be presented for a different fiscal period, and/or may include cumulative (from prior years) data rather than data for the current year only.

**3) Subrecipients**

The County passes-through to local governments or not-for-profit agencies (subrecipients) certain federal assistance received by the County directly from the federal awarding agency or from a pass-through entity. As described in note 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 OMB Circular A-133, the County is responsible for monitoring subrecipients to help assure that federal awards are expended for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved. The total amounts of federal assistance provided to subrecipients by the County for each federal program is summarized below:

Program Title	Federal CFDA Number	Amounts Provided to Subrecipients
Supplemental Nutritional Assistance Program	10.561	\$ 618,110
Community Development Block Grant	14.218	2,313,552
Emergency Shelter Program	14.231	260,243
Home Investment Partnership Program	14.239	1,061,419
Juvenile Justice and Delinquency Prevention Program	16.540	76,534
Violence Against Women Formula Grant	16.588	436,245
Edward Byrne Memorial Justice Assistance Grant	16.738	349,909
ARRA - Edward Byrne Memorial Justice Assistance Grant	16.804	124,974
Second Chance Act Prisoner Reentry Initiative	16.812	304,378
Temporary Assistance for Needy Families (TANF)	93.558	6,528,672
Refugee and Entrant Assistance	93.566	1,046,311
Refugee and Entrant Assistance – Discretionary Grant	93.576	50,735

**FINANCIAL CONDITION  
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**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2013  
(Continued)**

**3) Subrecipients (Continued)**

Refugee and Entrant Assistance – Targeted Assistance Grants	93.584	517,843
Social Services Block Grant	93.667	229,488
Homeland Security Grant Program	97.067	2,727,319

**4) 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 Federal Awards Expenditures (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, 2013, \$8,240,572, not including delinquent or deferred loans of \$1,191,287 for the Community Development Block Grant and \$ 4,921,066 for the Home Investment in Affordable Housing.

Program Title	Federal CFDA Number	Loan Balances Outstanding
Community Development Block Grant	14.218	\$ 2,112,779
Home Investment in Affordable Housing	14.239	\$ 6,127,794

**5) Matching Requirements**

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

**6) 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 OMB Circular A-133. The amounts of ADAMH federal receipts and expenditures for 2013 are summarized below:

Program Title	Federal CFDA Number	Cash Federal Receipts	Cash Federal Disbursements
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	\$ -	\$ 898
Projects for Assistance in Transition from Homelessness	93.150	365,163	365,160

**FINANCIAL CONDITION  
FRANKLIN COUNTY, OHIO**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2013  
(Continued)**

**6) Alcohol, Drug and Mental Health Board of Franklin County (Continued)**

Substance Abuse and Mental Health Services Administration	93.243	184,500	151,987
Social Services Block Grant	93.667	576,038	779,477
Block Grants for Community Mental Health Services	93.958	1,112,912	1,085,157
Block Grants for Prevention and Treatment of Substance Abuse	93.959	5,086,547	5,093,524
Social Services Block Grant	93.767	(22,630)	
Medical Assistance Program	93.778	(240,613)	
Total		\$ 7,071,927	\$ 7,476,203

**7) Job and Family Services**

During fiscal year 2013, the County made allowable transfers of \$1,126,756 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$25,213,506 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2013 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 26,340,262
Transfer to Social Services Block Grant	<u>(1,126,756)</u>
Total Temporary Assistance for Needy Families	<u>\$ 25,213,506</u>

**8) Ohio Department of Developmental Disabilities**

During the calendar year, the Franklin County Board of Developmental Disabilities received notice of a liability for the 2008 Cost Report owed to the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #83.778) in the amount of \$6,310.67. The 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. The liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

**9) Prior Year Federal Program Expenditures**

During the calendar year 2010, Franklin County did not report \$1,803,682 expenditures for Highway Planning and Construction Federal CFDA number 20.205. The program identification numbers (PID) and respective amounts were #87880 \$1,736,933 and #84502 \$66,749. These adjusted expenditure amounts for this program were tested during the 2013 audit for 2010 federal compliance requirements described in the U.S. Office of Management and Budget Circular A-133 Compliance Supplement and no noncompliance or internal control issues were noted.

**FINANCIAL CONDITION  
FRANKLIN COUNTY, OHIO**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2013  
(Continued)**

**9) Prior Year Federal Program Expenditures (Continued)**

<b>Program</b>	<b>CFDA Number</b>	<b>2010 Federal Expenditures Reported</b>	<b>Adjustment Amount</b>	<b>Total 2010 Federal Expenditures that should have been reported</b>
Highway Planning and Construction	20.205	\$7,966,544	1,803,682	\$9,770,226



# Dave Yost • Auditor of State

## 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, 26<sup>th</sup> 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, the aggregate discretely presented component units and the remaining fund information of Franklin County, Ohio, (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2014. Our report refers to other auditors who audited the financial statements of Franklin County Stadium, Inc. and Columbus Baseball Team, Inc. and ARC Industries, Inc., which are discretely presented component units, as described in our report on the County's financial statements. This report does not include the results of 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 an instance of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2013-001.

***Entity's Response to Findings***

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

***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 communication is not suitable for any other purpose.



**Robert R. Hinkle, CPA, CGFM**  
Chief Deputy Auditor  
Columbus, Ohio

June 30, 2014



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133, AND SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES

Franklin County  
323 South Front Street  
Columbus, Ohio 43215

To the Board of County Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited the Franklin County, Ohio (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each the Franklin County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 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 the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

The County's basic financial statements include the operations of Alcohol, Drug and Mental Health Board of Franklin County (ADAMH), which received \$7,071,927 and disbursed \$7,476, 203 in federal awards which is not included in the County's Schedule of Federal Awards Receipts and Expenditures for the year ended December 31, 2013. Our audit of Federal awards, described below, did not include the operations of ADAMH because the department engaged to have a separate audit of its Federal award programs in accordance with OMB Circular A-133.

88 East Broad Street, Tenth Floor, Columbus, Ohio 43215-3506  
Phone: 614-466-3402 or 800-443-9275 Fax: 614-728-7199

[www.ohioauditor.gov](http://www.ohioauditor.gov)

***Opinion on Each Major Federal Program***

In our opinion, the Franklin County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each its major federal programs for the year ended December 31, 2013.

***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 OMB Circular A-133, 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 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 compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Federal Awards Receipts and Expenditures Schedule Required by OMB Circular A-133***

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 the remaining fund information of Franklin County, Ohio (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2014, wherein we noted other auditors audited the financial statements of the Franklin County Stadium, Inc. and Columbus Baseball Team, Inc. and ARC Industries, Inc., which are discretely presented component units. We conducted our audit to opine on the County's basic financial statements.



We have not performed any procedures to the audited financial statements subsequent to June 30, 2014. The accompanying schedule of federal awards receipts and expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* 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, 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.



**Robert R. Hinkle, CPA, CGFM**  
Chief Deputy Auditor  
Columbus, Ohio

August 6, 2014

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FRANKLIN COUNTY  
 SCHEDULE OF FINDINGS  
 OMB CIRCULAR A -133 § .505  
 DECEMBER 31, 2013

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	<ul style="list-style-type: none"> <li>• Edward Byrne Memorial Justice Assistance Grant, CFDA# 16.738, 16.804 and 16.803</li> <li>• Highway Planning and Construction, CFDA # 20.205</li> <li>• Medicaid Assistance Program, CFDA# 93.778</li> <li>• Temporary Assistance for Needy Families, CFDA # 93.558</li> <li>• Child Support Enforcement, CFDA # 93.563</li> </ul>
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 3,000,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**FRANKLIN COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2013**  
**(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
---

**FINDING NUMBER 2013-001**

**Expenditure of Public Funds/Proper public Purpose – Finding for Recovery Repaid Under Audit - Overpayment of Salary and Vacation leave (Repaid Under Audit)**

Keith Blough retired as the Library Director of the Franklin County Law Library as of December 13, 2012. The Board moved to rehire Keith Blough in their December 19, 2012 meeting minutes and Keith Blough resumed his work on January 7, 2013. From January 7, 2013 through June 30, 2013, Keith Blough used a total of 96.3 hours of vacation while performing his respective duties. **Ohio Rev. Code § 325.19** specifically lays out the rules for how county employees accrue vacation leave. **Ohio Rev. Code § 325.19(A)(1)** provides that county employees do not accrue vacation leave during their first year of employment. Additionally, the County’s written employee policy conforms with Ohio Rev. Code § 325.19(A)(1) by providing that new employees (including rehired retirees) may not receive vacation leave in their first year of employment. The accrual of vacation leave by Mr. Blough was against both the Ohio Revised Code and Franklin County Commissioner’s Employment Policy.

In addition, when Keith Blough was rehired, the payroll records confirmed he received a 1.5% or .71 cent salary increase. This 1.5% salary increase for Keith Blough was not formally approved by the Law Library’s Board. The table below provides a breakdown of the over payment Keith Blough received from January 7, 2013 through June 30, 2013. The table below also illustrates the amount of vacation leave used and compensation received that should not have occurred. See the table below for a calculation of payroll overages.

Vacation Time Used	96.30		
Rate Paid (per hour)	48.28		
Total Paid Vacation	4,649.71		
Unauthorized Rate Per Hour	0.71		
Hours Billed Not Including Vacation	904.00		
Total Payroll Overage	645.12		
Total Overpayment	5,294.83		

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Keith Blough in the amount of \$5,294.83 and in favor of Franklin County, in the amount of \$5,294.83.

Mr. Blough’s Finding for Recovery was repaid in full. This repayment through check # 04588900 has been deposited and recorded as a receipt to the Franklin County Law Library Fund.

FRANKLIN COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2013  
(Continued)

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
---

**FINDING NUMBER 2013-001 (Continued)**

**Expenditure of Public Funds/Proper public Purpose – Finding for Recovery Repaid Under Audit - Overpayment of Salary and Vacation leave (Repaid Under Audit) (Continued)**

**Officials' response:**

Upon receipt of the Funding for Recovery concerning the vacation leave and unauthorized paid increase, the Law Library has immediately adopted measures to address these issues. Procedures adopted will help ensure that all such future employment and payments follow **Ohio Rev. Code § 325.19 and Ohio Rev. Code § 325.19(A) (1)**. In addition all such future employment and payments follow the County's written employee policy. Further, any and all pay increases will be approved by motion of the board before the increase takes effect.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
--

None

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# Comprehensive Annual Financial Report

## For the Year Ended December 31, 2013



### Clarence E. Mingo, II Franklin County Auditor

Prepared by the Fiscal Services Division

Robert L. Caldwell, CPA – Director

K. Royce Chesser, CPA – Supervisor

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Lea S. Steinberger

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Melissa A. Belhorn     Slavica Damceski  
Janet L. Jones     Cinda C. Stuhr

#### **Payroll:**

Patricia M. Newman – Supervisor  
Mona M. Aswad     Edward D. O'Block  
Tonya J. Wade

#### **Financial Services:**

Richard P. McGivern – Supervisor  
Todd S. Adamson     Jacalyn E. Federer  
Kerri L. Ritchie

***FRANKLIN COUNTY, OHIO***

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**FRANKLIN COUNTY, OHIO**

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*FRANKLIN COUNTY, OHIO*

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June 30, 2014

**Citizens of Franklin County, Ohio:**

As Auditor of Franklin County, Ohio, (the County), I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2013. 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. We believe the data is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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.

*U.S. Office of Management and Budget Circular A-133* 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 Dave Yost, Auditor of State. The State Auditor has issued an unmodified ("clean") opinion on the County's financial statements for the year ended December 31, 2013. The Single Audit, which meets not only Circular A-133 requirements but also those of the American Recovery and Reinvestment Act, is published under separate cover and can be obtained by sending a written request to the Franklin County Auditor, Fiscal Services Division, 373 South High Street, 21<sup>st</sup> Floor, Columbus, Ohio 43215-6310.

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.

## *FRANKLIN COUNTY, OHIO*

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### *Letter of Transmittal For the Year Ended December 31, 2013*

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Each year we also publish the Franklin County Popular Annual 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>.

#### *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.

Organizations that are legally separate from the County are included as component units if the County's elected officials appoint a voting majority of the organization's governing body and (1) the County has the ability to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The following entities are included in the financial statements as component units: ARC Industries, Veterans Memorial Hall and Stadium and Team. A complete discussion of the reporting entity is provided in Note 1 to the basic financial statements.

## FRANKLIN COUNTY, OHIO

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### *Letter of Transmittal For the Year Ended December 31, 2013*

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Note 19 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 20, including Housing of City Prisoners, the Central Ohio Workforce Investment Corporation, the Columbus Metropolitan Library, the Columbus Metropolitan Housing Authority, the Columbus and Franklin County Metropolitan Park District, the Franklin County Family and Children First Council, the Franklin County Convention Facilities Authority, the Central Ohio Community Improvement Corporation, and Friends of the Shelter.

### ***Economic Condition and Outlook***

The County is located in central Ohio, within 500 miles of half the nation's population. The Mid-Ohio Regional Planning Commission has estimated the County's population to be 1,195,537 at December 31, 2013, an increase of 1.8 percent for the year and increase of 5.6 percent in the last ten years. Columbus, the largest city in the County, serves as the state capital and the county seat, and is home to The Ohio State University. The County encompasses 16 cities, 17 townships and 9 villages.

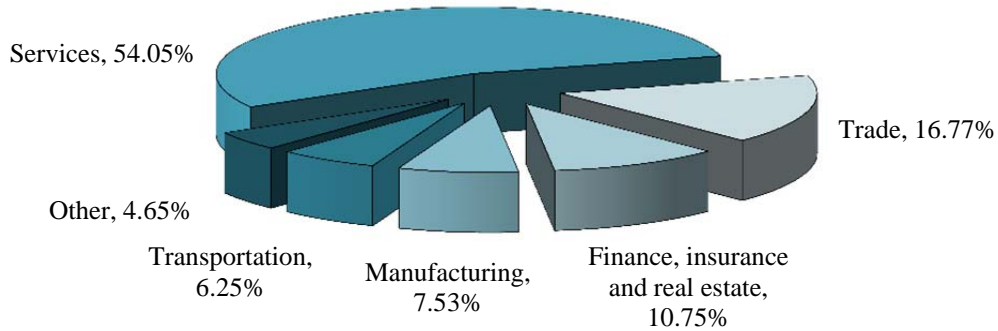


**Local Economy** Central Ohio is among the more economically stable metropolitan areas in the United States. The area has shown resiliency during recessions. The economy is broad-based, with no single industry dominating it. Nationwide Insurance and Limited Brands have located their headquarters and home offices in Franklin County. Other large employers include JPMorgan Chase Bank, OhioHealth Corp, Nationwide Mutual Insurance Company, and the Kroger Company. 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 2011.

## FRANKLIN COUNTY, OHIO

### Letter of Transmittal For the Year Ended December 31, 2013

#### Business Sectors

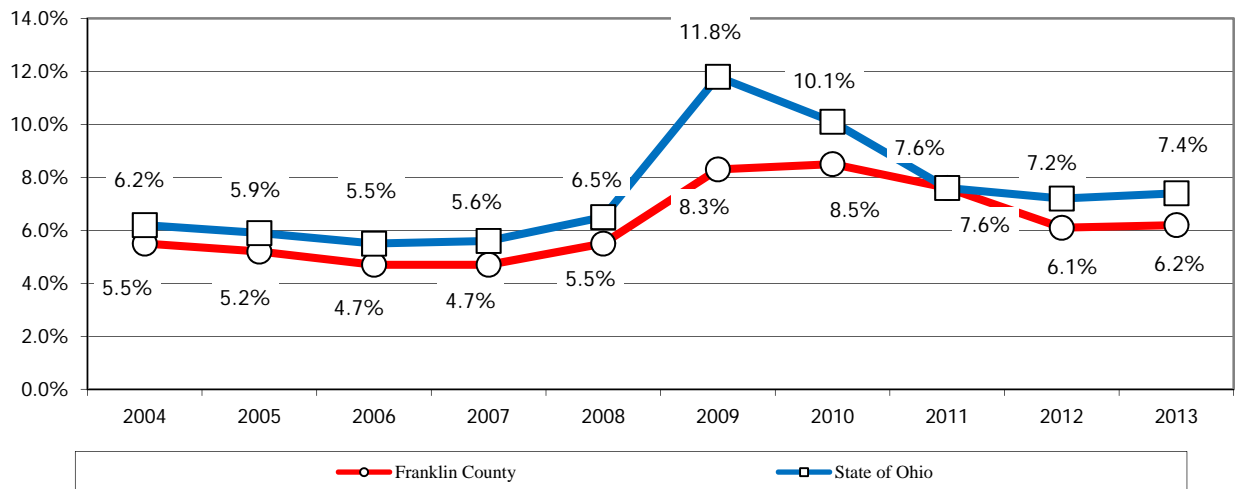


Government and education are also major employers. Together, the State of Ohio, City of Columbus and Franklin County employ 37,930 people. An additional 35,949 people are employed by either The Ohio State University or Columbus Public Schools.

The diversity of business sectors helps the region weather the economic fluctuations experienced on a larger scale elsewhere. The County's average unemployment rate increased from 6.1 percent in 2012 to 6.2 percent in 2013. The County's unemployment rate is lower than the state average, which is 7.4 percent, and the national average of 7.4 percent.

A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2012 educational attainment data published by the U. S. Census Bureau, 89.7 percent of County residents, ages 25 and older have graduated from high school, and 36.0 percent have completed four or more years of college.

#### Unemployment Rates





**FRANKLIN COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2013***

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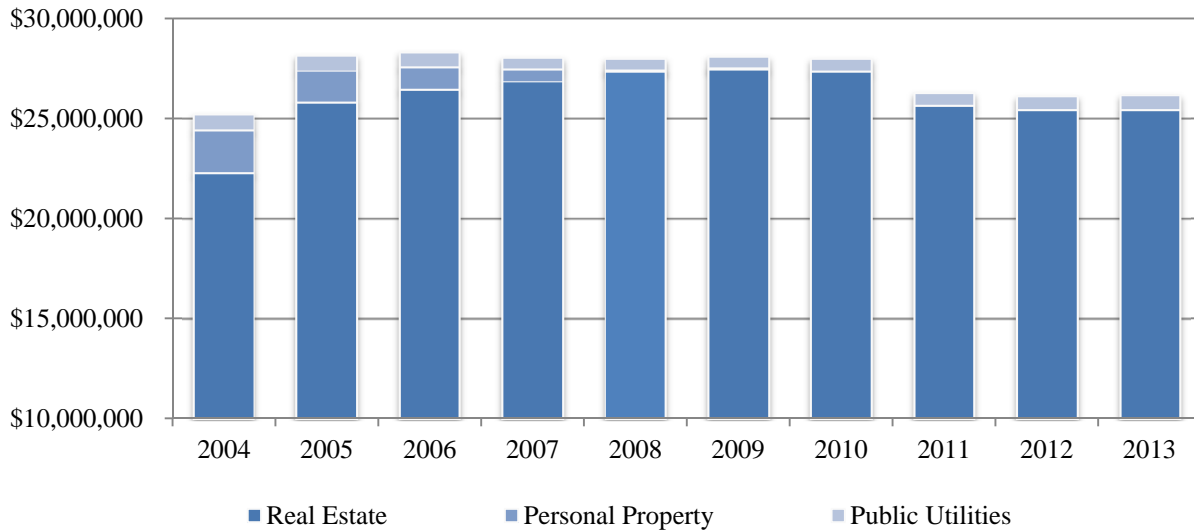
During 2013, a sales tax of 7.00 percent was collected by the State of Ohio on sales made in Franklin County. The tax was split as follows: 5.75 percent for the State of Ohio; 0.75 percent for the County's General Fund; and 0.50 percent for the Central Ohio Transit Authority. The County receives no direct 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 \$779 million in 2013, with \$210 million in residential/agricultural and \$569 million in commercial/industrial construction. In comparison, 2012 total new construction was \$398 million. Overall, real property continues to hold its value. The appraisal cycle is six years, with an update performed at the mid-point. The reappraisal performed in 2011 resulted in a decline in real property tax values.

In the past, tangible personal property used in business (including inventory) was assessed for tax purposes. This tax has been phased out. However, for a temporary period, the State of Ohio is reimbursing the County for tax losses related to the phased elimination of taxes. A commercial activity tax is imposed on sales in Ohio to replace a portion of the lost revenue. Additional information can be found in Note 6 to the basic financial statements and in the statistical tables.

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



## **FRANKLIN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2013***

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***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 2013 operating budget on December 18, 2012. Additional information on the County's budgetary process can be found in Note 3 to the basic financial statements.

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 or one-sixth of the previous year's General Fund expenditures may be set aside for unanticipated critical needs. In 2013, \$3.0 million was set aside for this purpose.
- Economic Stabilization – five percent of the preceding year's General Fund revenue may be reserved to stabilize the budget against cyclical changes in revenue and expenditures. This account had a balance of \$14.5 million as of December 31, 2013, 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 2013 totaled \$212,000. As of December 31, 2013, \$17,000 was recorded as payable related to known claims, and \$1.5 million is shown as committed in the General Fund for unasserted claims.

## *FRANKLIN COUNTY, OHIO*

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### *Letter of Transmittal For the Year Ended December 31, 2013*

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- 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, 2013, the County has \$6.3 million recorded as committed in the General Fund for these future claims.
- 27<sup>th</sup> Pay Period – established in 1995, this reserve gradually collects the funds necessary to meet the payroll requirements of a 27<sup>th</sup> 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, 2013, was \$0.6 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 \$3.6 million for debt service on the special obligation bonds and notes. This amount is 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, 2013, the County had \$142.2 million unrestricted cash and investments in its General Fund and \$938.4 million for the entire reporting entity. The cash and investments balance includes the designated monies previously described.

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 in February 2014 and Standard & Poor's in July 2013.

## *FRANKLIN COUNTY, OHIO*

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### *Letter of Transmittal For the Year Ended December 31, 2013*

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

- Completion of a new Common Pleas Courthouse which accommodates long-term growth, improves building safety and security, and better meets the court's technological and operating needs. In addition, the County has also constructed tunnel and pedestrian concourse improvements, which will improve way-finding, access, and security within the Government Center. The total project, including land, tunnel and concourse improvements was approximately \$140 million.
- Renovation of the Hall of Justice, which was vacated upon completion of the new Common Pleas Courthouse. The first phase of the project totaling \$7.5 million included the design and abatement of asbestos, while the remaining phases will consist of renovations to the core, shell and infrastructure of the facility. Bonds in the amount of \$37.5 million were issued in 2013 for the next phase of the project, which will bring four of the building's ten floors back into operation. The remaining floors will be renovated as needed in line with the County's long term space usage plan for the Franklin County Government Center.
- Installation of energy conservation measures at various County-owned facilities, including the Franklin County Government Center and Franklin County Correctional Facility II utilizing \$8.8 million in Qualified Energy Conservation Bonds issued through the Ohio Air Quality Development Authority.
- Several infrastructure improvements were in progress, including a major project to widen and reconstruct the intersection of Alum Creek Drive at Groveport Road. The total expenditure for this project is approximately \$17.8 million. Another major project in 2013 was the improvement of Clime Road from Georgesville Road to Demorest Road with a total expenditure of approximately \$15.8 million.
- Other infrastructure improvements undertaken by the County include the design of a potable water system for the Leonard Park community within Mifflin Township, the design of a sanitary sewer system in the Eureka Park neighborhood, and the continued improvements to wastewater treatment systems in the Mon-E-Bak and Brown Road service areas. The total spent or committed on these water or wastewater improvements exceeds \$21 million.

These projects have been at least partially funded through long-term debt. See the discussion of Long-Term Debt in the MD&A on page 15 and Note 10 for more information.

- With respect to future capital improvements, the County anticipates that additional jail 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 the planning and construction of a new jail facility are projected at approximately \$150 million. Planning, design, and financing for a new jail will be secured during calendar years 2016 or 2017. Additionally, the County Coroner's morgue and laboratory facilities are expected to be replaced by calendar year 2018 at an estimated cost of \$50 million. At this time, the County anticipates using the proceeds from the temporary increase in the County's sales tax rate of one quarter of one percent, which was effective January 1, 2014 and will expire on December 31, 2018, to pay the costs of such improvements.

**FRANKLIN COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2013***

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***Awards and Acknowledgements***

***Awards*** The Government Finance Officers Association (GFOA) has awarded us the Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2012. The County has received this prestigious award for thirty 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, 2012. This is our eighteenth consecutive Award. To earn the Award, the Auditor's Office published the Franklin County Annual Report to provide taxpayers and other interested parties with an overview of the County's financial condition and results of its operations. The 2013 Annual Report will be submitted to the GFOA for award consideration.

***Acknowledgements*** The preparation of this report could not have been accomplished without the dedicated effort of the entire Fiscal Services Division. I especially want to thank the Financial Reporting Department 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,



Clarence E. Mingo, II  
Franklin County Auditor

*Government Finance Officers Association of the United States and Canada  
Certificate of Achievement for Excellence in Financial Reporting*

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Government Finance Officers Association

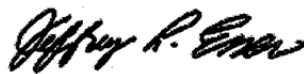
**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Franklin County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

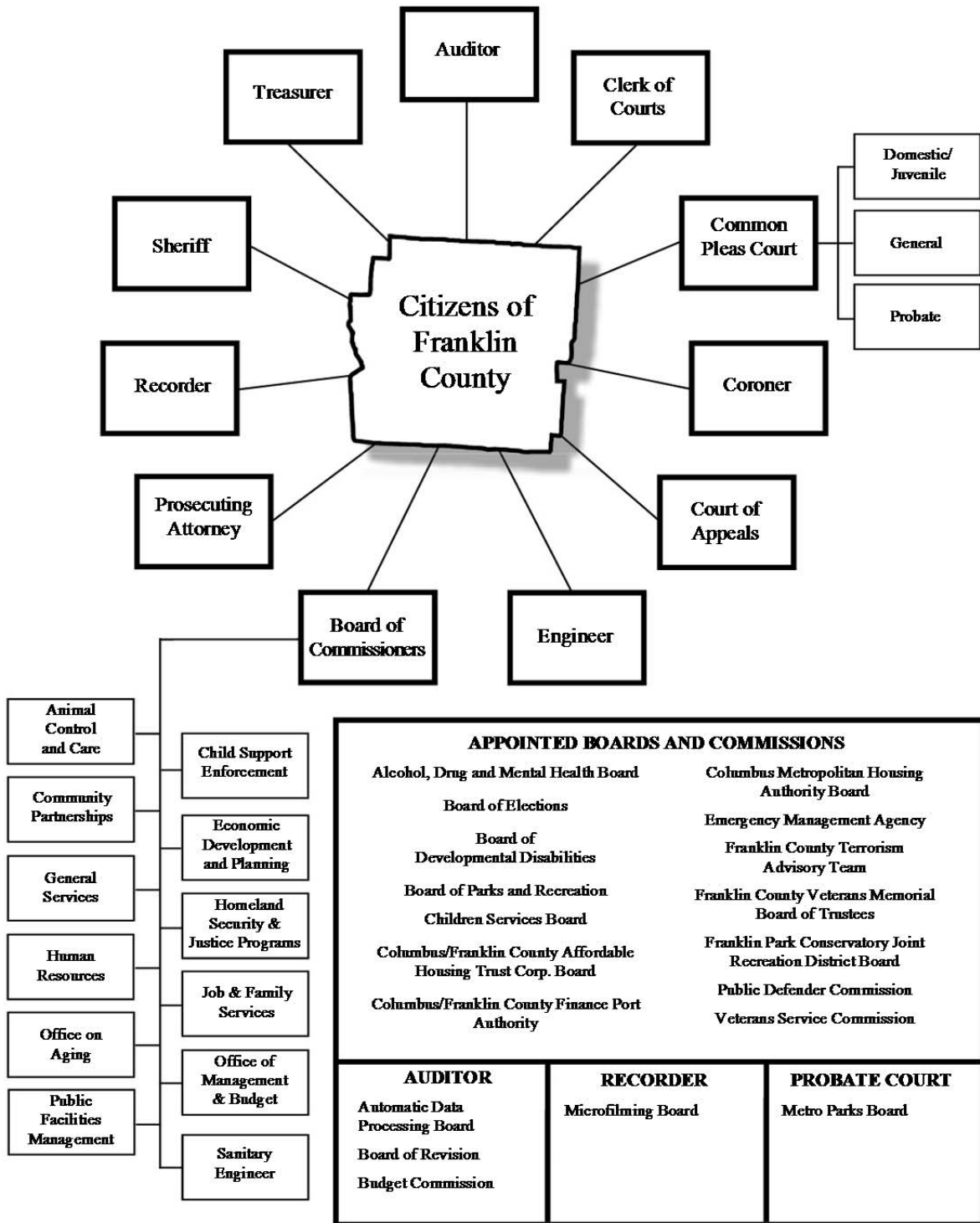
**December 31, 2012**



Executive Director/CEO

**FRANKLIN COUNTY, OHIO**

**County Organizational Chart**  
**For the Year Ended December 31, 2013**



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**FRANKLIN COUNTY, OHIO**

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**List of Elected Officials  
For the Year Ended December 31, 2013**

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**AUDITOR**

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*373 S. High Street, 21<sup>st</sup> Floor  
Columbus, Ohio 43215  
614.525.7399*

Clarence E. Mingo, II

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**BOARD OF  
COMMISSIONERS**

---

*373 S. High Street, 26<sup>th</sup> Floor  
Columbus, Ohio 43215  
614.525.3322*

Paula Brooks  
Marilyn Brown  
John O'Grady

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**CLERK OF COURTS**

---

*373 S. High Street, 23<sup>rd</sup> Floor  
Columbus, Ohio 43215  
614.525.3600*

Maryellen O'Shaughnessy

---

**COMMON PLEAS COURT  
DOMESTIC/JUVENILE**

---

*373 S. High Street, 3<sup>rd</sup> Floor  
Columbus, Ohio 43215  
614.525.6320*

Kim A. Browne  
Elizabeth Gill  
Terri Jamison  
Jim Mason  
Dana S. Preisse

---

**COMMON PLEAS COURT  
GENERAL**

---

*369 S. High Street  
Columbus, Ohio 43215  
614.525.3452*

Laurel A. Beatty  
Kimberly J. Brown  
David E. Cain  
Kimberly Cocroft  
David W. Fais  
Richard A. Frye  
Daniel T. Hogan  
Michael J. Holbrook  
Timothy S. Horton  
Julie M. Lynch  
Stephen L. McIntosh  
Colleen O'Donnell  
Guy L. Reece, II  
Charles A. Schneider  
Mark Serrott  
Patrick E. Sheeran  
Richard S. Sheward

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**COMMON PLEAS COURT  
PROBATE**

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*373 S. High Street, 22<sup>nd</sup> Floor  
Columbus, Ohio 43215  
614.525.3894*

Robert G. Montgomery

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**CORONER**

---

*520 King Avenue  
Columbus, Ohio 43201  
614.525.5290*

Jan M. Gorniak, D.O.

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**COURT OF APPEALS  
TENTH DISTRICT**

---

*373 S. High Street, 24<sup>th</sup> Floor  
Columbus, Ohio 43215  
614.525.3580*

Susan Brown  
John A. Connor  
Julia L. Dorrian  
William A. Klatt  
Amy O'Grady  
Lisa L. Sadler  
G. Gary Tyack

---

**ENGINEER**

---

*970 Dublin Road  
Columbus, Ohio 43215  
614.525.3030*

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

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**PROSECUTING ATTORNEY**

---

*373 S. High Street, 14<sup>th</sup> Floor  
Columbus, Ohio 43215  
614.525.3555*

Ron O'Brien

---

**RECORDER**

---

*373 S. High Street, 18<sup>th</sup> Floor  
Columbus, Ohio 43215  
614.525.3930*

Terry J. Brown

---

**SHERIFF**

---

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

Zach Scott

---

**TREASURER**

---

*373 S. High Street, 17<sup>th</sup> Floor  
Columbus, Ohio 43215  
614.525.3438*

Edward Leonard





# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Franklin County  
373 South High Street, 26<sup>th</sup> 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 the remaining fund information of Franklin County, Ohio (the County), as of and for the year ended December 31, 2013, 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 Franklin County Stadium, Inc. and Columbus Baseball Team, Inc. and ARC Industries, Inc. of Franklin County, Ohio, which represent 1.15% and 0.49% of assets, 8.15% and 6.22% of net position, and 3.47% and 2.85% of revenues, respectively, 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 amount included for the County, is based solely on the reports of other auditors. We conducted our audit 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 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.

### ***Opinions***

In our opinion, based on our audit and the reports 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 the remaining fund information of Franklin County, Ohio, as of December 31, 2013, 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, Alcohol and 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.

### ***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*, 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 and other auditors subjected this information to the auditing procedures we applied to the basic financial statements. We and other auditors 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 June 30, 2014, 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.



**Robert R. Hinkle, CPA, CGFM**  
Chief Deputy Auditor  
Columbus, Ohio

June 30, 2014

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2013***

***Unaudited***

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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, 2013. 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 2013 by \$1.275 billion. Of this amount, \$206.8 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 \$201.2 million and \$5.6 million, respectively.
- The County's total net position increased by \$14.5 million in 2013, an increase of 1.2 percent. Net position of the governmental activities increased \$13.9 million, or 1.1 percent. Net position of the business-type activities increased \$0.6 million, or 2.0 percent.
- Total revenues for 2013 were \$1.028 billion. General revenues (taxes, investment earnings, unrestricted grants) accounted for \$590.8 million, or 57.4 percent of all revenues. Program revenues (charges for services, program-specific grants and contributions) were \$437.6 million, or 42.6 percent.
- The County's expenses related to governmental activities were \$1.004 billion. Of this amount, \$427.3 million, or 42.6 percent of the total expenses were offset by program revenues. General revenues, primarily taxes, provided for the remaining amount.
- At the close of 2013, the County's governmental funds reported a combined ending fund balance of \$777.6 million, an increase of \$23.3 million in comparison with the prior year. Of the combined fund balance, \$136.3 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 \$137.7 million, or 42.1 percent of total General Fund expenditures (including transfers out). Unassigned fund balance for the General Fund decreased by \$34.4 million, or 20.0 percent, when compared to 2012's General Fund unassigned fund balance.
- The County's investment in capital assets (net of related debt) increased by \$18.4 million, representing a 4.5 percent increase related to governmental activities and a 1.1 percent increase related to business-type activities.
- The County's total long-term debt (bonds, notes, loans and capital leases) increased by \$43.7 million, representing a 12.1 percent increase in debt related to governmental activities and a 17.9 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 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 18 and 19 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 ARC Industries, Incorporated, of Franklin County, Ohio (ARC Industries); Veterans Memorial Hall; and Franklin County Stadium, Inc. and Columbus Baseball Team, Inc. (Stadium and Team). Notes 1 and 18 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, 2013***

***Unaudited***

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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 22 and 26 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 27 – 30 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 31 – 33.

*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 basic fiduciary fund financial statement can be found on page 34.

*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 35 – 90.

*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 94 – 170 of this report.

**FRANKLIN COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2013**

**Unaudited**

**Government-wide Financial Analysis**

The following table provides a summary of the County's 2013 net position compared to 2012:

	Net Position (Amounts in 000's)					
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
<b>Assets:</b>						
Current and other assets	\$ 1,402,873	\$ 1,398,558	\$ 6,912	\$ 6,830	\$ 1,409,785	\$ 1,405,388
Capital assets	753,087	723,509	46,184	42,845	799,271	766,354
Total assets	<u>2,155,960</u>	<u>2,122,067</u>	<u>53,096</u>	<u>49,675</u>	<u>2,209,056</u>	<u>2,171,742</u>
Total deferred outflows of resources	825	1,109	-	-	825	1,109
<b>Liabilities:</b>						
Long-term debt	376,133	335,523	20,088	17,036	396,221	352,559
Other long-term liab.	45,693	44,723	150	98	45,843	44,821
Other liabilities	73,899	68,542	1,162	1,475	75,061	70,017
Total liabilities	<u>495,725</u>	<u>448,788</u>	<u>21,400</u>	<u>18,609</u>	<u>517,125</u>	<u>467,397</u>
Total deferred inflows of resources	<u>417,566</u>	<u>444,796</u>	<u>-</u>	<u>-</u>	<u>417,566</u>	<u>444,796</u>
<b>Net position:</b>						
Invested in capital assets net of related debt	418,761	400,608	26,096	25,809	444,857	426,417
Restricted	623,507	598,881	-	-	623,507	598,881
Unrestricted	201,226	230,103	5,600	5,257	206,826	235,360
Total net position	<u>\$ 1,243,494</u>	<u>\$ 1,229,592</u>	<u>\$ 31,696</u>	<u>\$ 31,066</u>	<u>\$ 1,275,190</u>	<u>\$ 1,260,658</u>

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 \$1.275 billion (\$1.243 billion in governmental activities and \$31.7 million in business-type activities) at the close of 2013. The County as a whole, and its separate governmental and business-type activities, had positive balances in all categories of net position in the prior fiscal year as well.

A large portion of the County's net position (34.9 percent) reflects its 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 (48.9 percent) represents resources that are subject to external or legal restrictions on how they may be used. The remaining balance of net position (\$206.8 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 (\$5.6 million) may not be used to fund governmental activities. The amount invested in capital assets, net of related debt, increased by \$18.4 million or 4.3 percent, primarily related to building improvements and various infrastructure improvements. Restricted net position increased by \$24.6 million in 2013 when compared with 2012.



**FRANKLIN COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2013**

**Unaudited**

The County's total net position increased by \$14.5 million during 2013: \$13.9 million increase for governmental activities and \$0.6 million increase for business-type activities. The following table shows the changes in net position for 2013 compared with 2012:

	Changes in Net Position (Amounts in 000's)					
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Program revenues:						
Charges for services	\$ 127,990	\$ 120,694	\$ 9,933	\$ 10,391	\$ 137,923	\$ 131,085
Operating grants	288,180	289,042	-	-	288,180	289,042
Capital grants	11,084	21,293	375	19	11,459	21,312
General revenues:						
Property taxes	408,138	382,667	-	-	408,138	382,667
Sales taxes	155,758	148,245	-	-	155,758	148,245
Grants not restricted to specific programs	24,862	19,859	-	-	24,862	19,859
Unrestricted investment earnings	2,066	8,966	-	-	2,066	8,966
Gain on sale of capital assets	-	-	1	-	1	-
Total revenues	<u>1,018,078</u>	<u>990,766</u>	<u>10,309</u>	<u>10,410</u>	<u>1,028,387</u>	<u>1,001,176</u>
Expenses:						
General government	120,709	113,596	-	-	120,709	113,596
Judicial	76,702	69,273	-	-	76,702	69,273
Public safety	148,650	143,605	-	-	148,650	143,605
Human services	286,395	278,076	-	-	286,395	278,076
Health	296,879	285,762	-	-	296,879	285,762
Public works	32,028	40,191	-	-	32,028	40,191
Conservation and recreation	19,173	19,044	-	-	19,173	19,044
Community development	7,485	10,446	-	-	7,485	10,446
Interest and fiscal charges	16,208	14,934	-	-	16,208	14,934
Water and sewer	-	-	6,589	6,732	6,589	6,732
Parking facilities	-	-	3,037	2,671	3,037	2,671
Total expenses	<u>1,004,229</u>	<u>974,927</u>	<u>9,626</u>	<u>9,403</u>	<u>1,013,855</u>	<u>984,330</u>
Transfers	53	53	(53)	(53)	-	-
Change in net position	13,902	15,892	630	954	14,532	16,846
Net position – beginning	<u>1,229,592</u>	<u>1,213,700</u>	<u>31,066</u>	<u>30,112</u>	<u>1,260,658</u>	<u>1,243,812</u>
Net position – ending	<u>\$ 1,243,494</u>	<u>\$ 1,229,592</u>	<u>\$ 31,696</u>	<u>\$ 31,066</u>	<u>\$ 1,275,190</u>	<u>\$ 1,260,658</u>

**Governmental Activities** Governmental activities added to the County's net position by \$13.9 million. Key elements of this change are as follows:

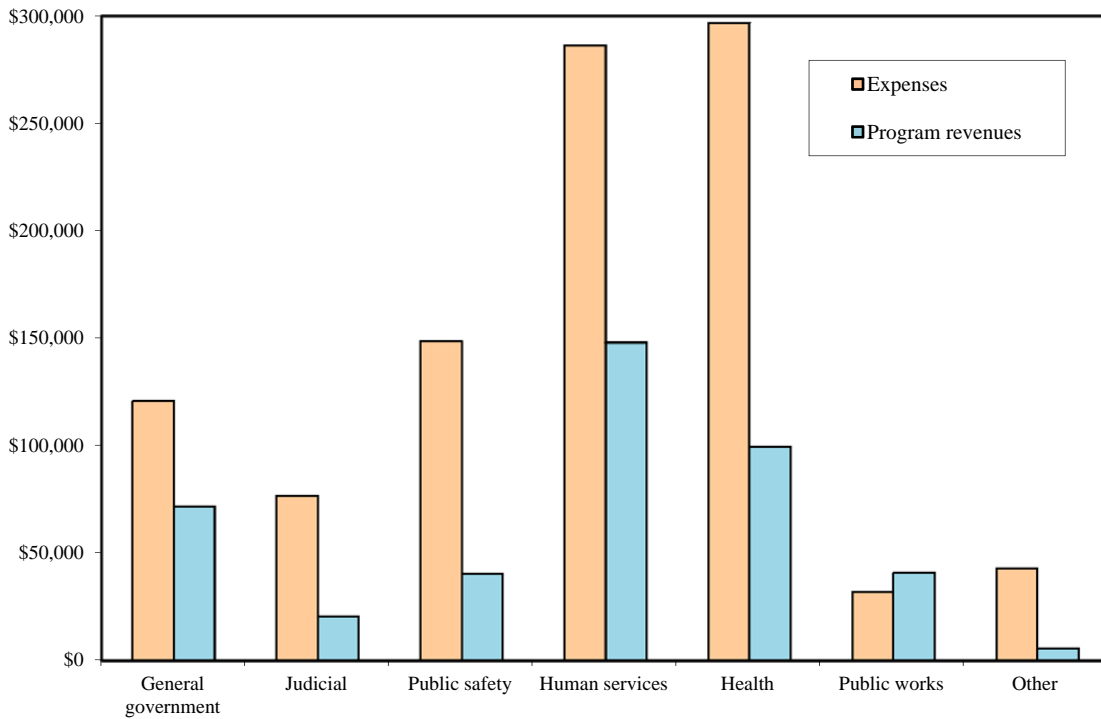
- Property taxes increased by \$25.5 million or 6.7 percent due to an increase in taxable values and development.
- Capital grants and contributions experienced a decrease of \$10.2 million due to declines in grant funding.

**Management’s Discussion and Analysis  
For the Year Ended December 31, 2013**

**Unaudited**

- Sales taxes increased by \$7.5 million over sales tax revenue of calendar year 2012 and charges for services experienced an increase of \$7.3 million as a result of a rebounding economy.
- Operating grants and contributions decreased by \$0.9 million resulting from decreases in federal funding.
- Expenses for nearly all general government functions increased to correspond with increased revenues. In total, general government expenses increased \$29.3 million, the majority of which were in health and human services expenses.

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



For governmental activities, revenues exceeded expenses, resulting in a \$13.9 million increase in net position during 2013.

Operating grants were the largest type of program revenue, accounting for \$288.2 million or 28.3 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.

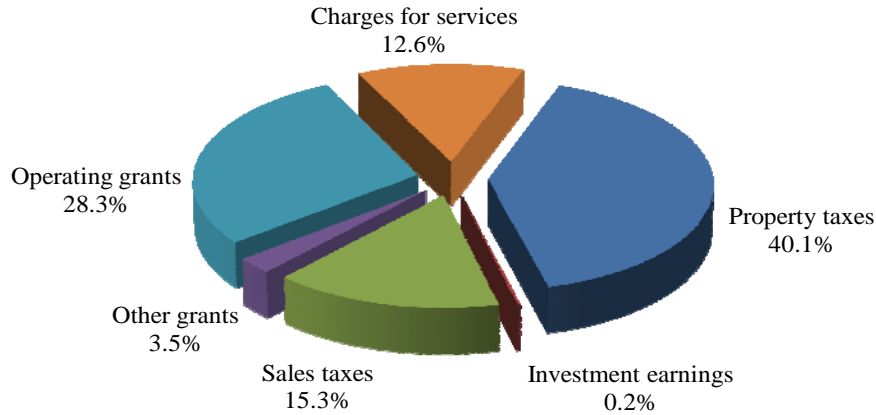
Property taxes accounted for \$408.1 million or 40.1 percent of total revenues for governmental activities. The major recipients of property tax revenues were FCBDD, the Children Services Board, the ADAMH Board and the General Fund. Another major component of general revenues was sales tax, which totaled \$155.8 million. Sales tax was the largest revenue source for the General Fund.

**Management's Discussion and Analysis  
For the Year Ended December 31, 2013**

**Unaudited**

Charges to users of governmental services, another type of program revenue, made up \$128.0 million or 12.6 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**

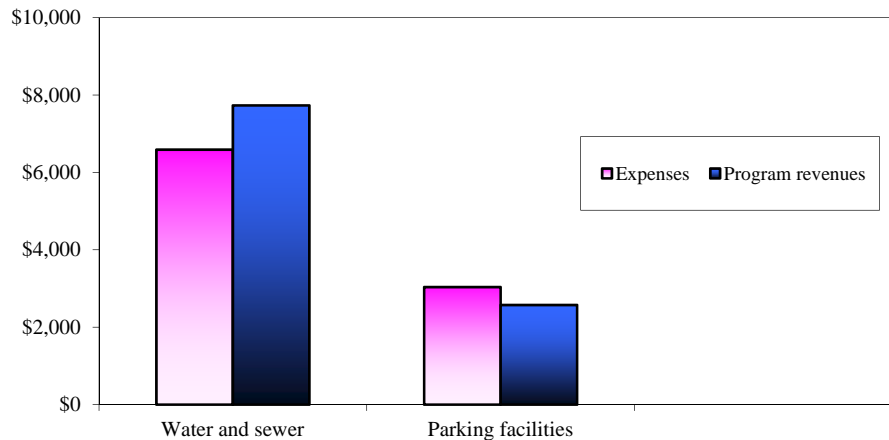


On the expense side, the largest activity in 2013 was health, accounting for \$296.9 million or 29.6 percent of the total expenses for governmental activities. The major providers of health activities are FCBDD and the ADAMH Board. The human services program accounted for \$286.4 million or 28.5 percent of total governmental expenses.

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 2013, this represented 12.0 percent of the County's total governmental expenses. General government expenses for 2013 increased by \$7.1 million or 6.3 percent from the prior year.

**Business-type Activities** The County's net position for business-type activities increased by \$0.6 million. Capital grants and contributions totaling \$0.4 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, unreserved 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, 2013, the County's governmental funds reported combined ending fund balances of \$777.6 million, an increase of \$23.3 million in comparison with the prior year balances. Approximately \$136.3 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.

**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 a decrease of \$32.4 million during 2013. However, at December 31, 2013, unassigned fund balance of the General Fund was \$137.7 million, while total fund balance was \$167.6 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 42.1 percent of total General Fund expenditures (including transfers out), while total fund balance represents 51.2 percent of that same amount.

**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.

***Management's Discussion and Analysis  
For the Year Ended December 31, 2013***

***Unaudited***

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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 \$12.3 million and intergovernmental revenue increased by \$4.1 million when compared to the prior year. Expenditures for social service contracts, medical providers, and the maintenance and operation of buildings and buses increased by \$2.6 million or 1.2 percent when compared with the prior year. The net change in fund balance for 2013 was an increase of \$9.8 million or 3.5 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. The net change in fund balance for 2013 was an increase of \$4.8 million or 4.0 percent. The primary factor for the increase in fund balance was the decline in transfers out for capital projects. Expenditures increased by \$5.6 million or 3.4 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. The net change in fund balance for 2013 was an increase of \$10.0 million or 14.2 percent. Property tax revenue remained relatively constant compared to revenue reported in 2012, however intergovernmental revenue increased by \$4.9 million or 22.0 percent. Expenditures increased by \$6.6 million or 10.8 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 2013 was an increase of \$31.2 million or 36.7 percent.

*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 \$2.7 million and those for Parking Facilities amounted to \$2.9 million. The total change in net position for the funds was an increase of \$1.1 million and a decrease of \$0.5 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 2013, the total original appropriations for the General Fund, including those for advances and transfers out, were \$327.1 million, while the final appropriations were \$342.8 million, resulting in a net increase of \$15.7 million or 4.8 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 \$3.0 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.

**FRANKLIN COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2013**

**Unaudited**

Final General Fund appropriations for 2013 were higher than the final 2012 appropriations by \$29.8 million or 9.5 percent, and 7.1 percent higher than actual 2013 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 \$2.3 million or 3.0 percent lower than budgeted. While all of the general government agencies had positive variances, the most significant variance was due to public facilities management expenditures \$0.6 million lower than budget and the data center expenditures \$0.6 million lower than budget.
- Actual judicial expenditures were \$2.7 million or 3.1 percent lower than expected. Spending by common pleas court was \$0.3 million lower than budgeted; the prosecuting attorney was \$1.2 million lower than budgeted and by the clerk of court, \$0.9 million lower than budgeted. Expenditures for data processing equipment, supplies and services were lower than expected.
- Actual public safety expenditures were \$1.1 million or 1.1 percent lower than expected, primarily due to Sheriff expenditures being \$0.9 million lower than final budget.
- Actual transfers out of the General Fund were \$14.1 million lower than budget.

**Capital Asset and Debt Administration**

**Capital Assets** The County's investment in capital assets for its governmental and business type activities at December 31, 2013, amounts to \$444.9 million (net of related debt). The increase in the County's investment in capital assets (net of related debt) for 2013 was 4.3 percent when compared to 2012 activity. The amount reported for capital assets in the financial statements increased by \$32.9 million as detailed in the table below:

Capital Assets, Net of Depreciation (Amounts in 000's)						
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$ 61,013	\$ 58,100	\$ 442	\$ 442	\$ 61,455	\$ 58,542
Buildings and improvements	434,072	426,024	7,593	7,844	441,665	433,868
Infrastructure	166,124	141,787	28,518	16,674	194,642	158,461
Machinery and equipment	36,580	31,374	502	611	37,082	31,985
Construction in progress	55,298	66,224	9,129	17,274	64,427	83,498
	<u>\$ 753,087</u>	<u>\$ 723,509</u>	<u>\$ 46,184</u>	<u>\$ 42,845</u>	<u>\$ 799,271</u>	<u>\$ 766,354</u>

The major capital asset expenditures during 2013 involved construction projects: renovation of the Hall of Justice, building improvements and infrastructure improvements. More information regarding the County's capital assets can be found in Note 9 on pages 62 – 64.

**FRANKLIN COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2013**

**Unaudited**

**Long-term Debt** At December 31, 2013, the County had total long-term debt outstanding of \$396.2 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	
	2013	2012	2013	2012	2013	2012
General obligation debt	\$ 297,482	\$ 254,660	\$ 8,770	\$ 8,770	\$ 306,252	\$ 263,430
Special obligation debt	44,305	45,923	11,318	8,266	55,623	54,189
Unamortized bond premiums	10,291	10,314	-	-	10,291	10,314
Capital leases	24,055	24,626	-	-	24,055	24,626
	<u>\$ 376,133</u>	<u>\$ 335,523</u>	<u>\$ 20,088</u>	<u>\$ 17,036</u>	<u>\$ 396,221</u>	<u>\$ 352,559</u>

The County's total long-term debt increased by \$43.7 million, or 12.4 percent during calendar year 2013. During 2013, \$64.3 million was received for governmental activity construction projects, \$3.6 million was received for business-type activity construction projects, and retiring special obligation notes were partially refinanced.

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, 2013, the County's non-exempt debt was \$251.2 million. The County's limit for total voted and unvoted non-exempt debt was \$652.5 million, leaving a borrowing capacity of \$401.3 million. Unvoted, non-exempt debt is limited to one percent of total assessed property value. For 2013, that limit was \$261.6 million, leaving a borrowing capacity of \$10.4 million. The aggregate amount of the County's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions. At year-end, the County's total net bonded debt amounted to 1.12 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 and workers' compensation. More information regarding the County's long-term obligations can be found in Note 10 on pages 65 – 73.

**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, 2013, was \$142.2 million, an amount sufficient to cover General Fund expenditures for approximately six months.

When preparing the budget for the 2014 fiscal year, the following factors were taken into consideration:

- Franklin County's unemployment rate for 2013 was 6.2 percent, an increase of 0.1 percent from 2012. As unemployment remains high, the demand for health and human services provided by County agencies is expected to continue.
- Sales tax revenues are projected to increase as a result of an increase in the rate of sales and use tax by one-half of one percent effective January 1, 2014 and remain a significant revenue source. Another major revenue source, the local government fund, is expected to be significantly reduced in future years.
- Investment earnings are expected to decline in the General Fund and overall due to lower interest rates and less money to invest.
- The economic stabilization reserve and contingency funding remain at the maximum levels permitted by Ohio law. General Fund cash reserves are expected to increase as a result of cost savings measures.

**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](http://www.franklincountyauditor.com/fiscal/financial-reports).



Basic Financial Statements

**FRANKLIN COUNTY, OHIO**

**Statement of Net Position  
December 31, 2013**

*(Amounts in 000's)*

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>Assets:</b>				
Equity with County Treasurer (notes 1 & 4)	\$ 790,229	\$ 5,331	\$ 795,560	\$ -
Cash, cash equivalents, and investments in segregated accounts (notes 1 & 4)	8,419	4	8,423	12,117
Property taxes receivable, net (note 6)	420,420	-	420,420	-
Accounts receivable	4,472	1,984	6,456	1,141
Accrued interest receivable	1,489	-	1,489	-
Sales taxes receivable	40,989	-	40,989	-
Internal balances (notes 1 & 5)	712	(712)	-	-
Due from component unit (note 5 & 18)	239	-	239	-
Due from other governments	116,126	-	116,126	-
Notes receivable (note 7)	8,536	-	8,536	-
Leases receivable (note 8)	1,577	-	1,577	-
Loans receivable, net (note 1)	3,738	144	3,882	-
Inventories (note 1)	3,405	161	3,566	247
Prepaid items (note 1)	485	-	485	18,491
Restricted cash (notes 1 & 4)	2,037	-	2,037	-
Capital assets, net of accumulated depreciation:				
Nondepreciable (notes 1 & 9)	116,311	9,571	125,882	-
Depreciable (notes 1 & 9)	636,776	36,613	673,389	2,619
Other non-current assets	-	-	-	9
<b>Total assets</b>	<b>2,155,960</b>	<b>53,096</b>	<b>2,209,056</b>	<b>34,624</b>
<b>Deferred outflows of resources:</b>				
Deferred charge on refunding	825	-	825	-
<b>Liabilities:</b>				
Accrued wages	16,445	78	16,523	434
Accrued interest	1,315	40	1,355	-
Accounts payable and other current liabilities	46,798	900	47,698	709
Matured bonds and interest payable	764	-	764	-
Due to primary government (note 5)	-	-	-	239
Unearned revenue (note 1)	6,540	144	6,684	1,258
Liabilities payable from restricted assets	2,037	-	2,037	-
Long-term liabilities: (notes 1 & 10)				
Due within one year	38,125	831	38,956	1,926
Due in more than one year	383,701	19,407	403,108	8,211
<b>Total liabilities</b>	<b>495,725</b>	<b>21,400</b>	<b>517,125</b>	<b>12,777</b>
<b>Deferred inflows of resources:</b>				
Property taxes (note 1)	417,566	-	417,566	-
<b>Net Position:</b>				
Net investment in capital assets	418,761	26,096	444,857	2,619
Restricted for:				
Judicial	1,238	-	1,238	-
Public safety	6,108	-	6,108	-
Human services	165,246	-	165,246	-
Health	402,683	-	402,683	-
Public works	23,532	-	23,532	-
Real estate assessment	16,318	-	16,318	-
Debt service (note 10)	262	-	262	-
Capital projects	5,915	-	5,915	-
Other purposes	2,205	-	2,205	5
Unrestricted	201,226	5,600	206,826	19,223
<b>Total net position</b>	<b>\$ 1,243,494</b>	<b>\$ 31,696</b>	<b>\$ 1,275,190</b>	<b>\$ 21,847</b>

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, 2013**

*(Amounts in 000's)*

	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-type Activities	Total	
Primary government:								
Governmental activities:								
General government	\$ 120,709	\$ 70,466	\$ 1,380	\$ -	\$ (48,863)	\$ -	\$ (48,863)	\$ -
Judicial	76,702	12,641	7,838	30	(56,193)	-	(56,193)	-
Public safety	148,650	22,423	18,190	5	(108,032)	-	(108,032)	-
Human services	286,395	7,433	140,566	-	(138,396)	-	(138,396)	-
Health	296,879	10,583	89,052	-	(197,244)	-	(197,244)	-
Public works	32,028	3,855	25,920	11,047	8,794	-	8,794	-
Conservation and recreation	19,173	-	1,836	2	(17,335)	-	(17,335)	-
Community development	7,485	589	3,398	-	(3,498)	-	(3,498)	-
Interest and fiscal charges	16,208	-	-	-	(16,208)	-	(16,208)	-
Total governmental activities	<u>1,004,229</u>	<u>127,990</u>	<u>288,180</u>	<u>11,084</u>	<u>(576,975)</u>	<u>-</u>	<u>(576,975)</u>	<u>-</u>
Business-type activities:								
Water and sewer	6,589	7,358	-	375	-	1,144	1,144	-
Parking facilities	3,037	2,575	-	-	-	(462)	(462)	-
Total business-type activities	<u>9,626</u>	<u>9,933</u>	<u>-</u>	<u>375</u>	<u>-</u>	<u>682</u>	<u>682</u>	<u>-</u>
Total primary government	<u>\$ 1,013,855</u>	<u>\$ 137,923</u>	<u>\$ 288,180</u>	<u>\$ 11,459</u>	<u>(576,975)</u>	<u>682</u>	<u>(576,293)</u>	<u>-</u>
Component units: (notes 1 & 18)								
ARC Industries	\$ 9,668	\$ 7,789	\$ 2,281	\$ -	-	-	-	402
Veterans Memorial Hall	2,794	2,568	347	-	-	-	-	121
Stadium and Team	10,077	12,320	-	-	-	-	-	2,243
Total component units	<u>\$ 22,539</u>	<u>\$ 22,677</u>	<u>\$ 2,628</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,766</u>
General revenues:								
Property taxes (note 6)					408,138	-	408,138	-
Sales taxes					155,758	-	155,758	-
Grants and contributions not restricted to specific programs					24,862	-	24,862	-
Unrestricted investment earnings					2,066	-	2,066	495
Gain on sale of capital assets					-	1	1	-
Transfers (note 5)					53	(53)	-	-
Total general revenues and transfers					<u>590,877</u>	<u>(52)</u>	<u>590,825</u>	<u>495</u>
Change in net position					13,902	630	14,532	3,261
Net position - beginning					<u>1,229,592</u>	<u>31,066</u>	<u>1,260,658</u>	<u>18,586</u>
Net position - ending					<u>\$ 1,243,494</u>	<u>\$ 31,696</u>	<u>\$ 1,275,190</u>	<u>\$ 21,847</u>

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

**FRANKLIN COUNTY, OHIO**

**Balance Sheet**  
**Governmental Funds**  
**December 31, 2013**

(Amounts in 000's)

	General	Board of Developmental Disabilities	Children Services Board
<b>Assets:</b>			
Equity with County Treasurer (notes 1 & 4)	\$ 142,220	\$ 295,372	\$ 131,546
Cash and investments in segregated accounts (notes 1 & 4)	9	-	-
Property taxes receivable, net (note 6)	35,138	167,360	117,218
Accounts receivable	1,673	1,587	81
Accrued interest receivable	1,469	-	-
Sales taxes receivable	40,989	-	-
Due from other funds (note 5)	565	-	28
Due from component unit (notes 1 & 5)	-	239	-
Due from other governments	12,341	24,684	36,156
Notes receivable (note 7)	2,786	-	-
Leases receivable (note 8)	300	-	-
Loans receivable, net (note 1)	-	-	-
Inventories (note 1)	2,177	424	16
Advances to other funds (notes 1 & 5)	4,231	-	-
Restricted cash (notes 1 & 4)	2,037	-	-
Total assets	\$ 245,935	\$ 489,666	\$ 285,045
<b>Liabilities, deferred inflows of resources, and fund balances:</b>			
<b>Liabilities:</b>			
Accrued wages	\$ 7,883	\$ 3,259	\$ 1,933
Accounts payable	8,195	5,946	8,413
Matured bonds and interest payable	-	-	-
Due to other funds (note 5)	83	4	101
Unearned revenue (note 1)	-	-	-
Advances from other funds (notes 1 & 5)	-	-	-
Liabilities payable from restricted assets	2,037	-	-
Total liabilities	18,198	9,209	10,447
<b>Deferred inflows of resources:</b>			
Property taxes (note 1)	34,900	166,228	116,417
Unavailable revenue (note 1)	25,237	27,289	31,968
Total deferred inflows of resources	60,137	193,517	148,385
<b>Fund balances: (notes 1 &amp; 17)</b>			
Nonspendable	2,177	424	16
Restricted	853	286,516	126,197
Committed	26,850	-	-
Assigned	-	-	-
Unassigned	137,720	-	-
Total fund balances	167,600	286,940	126,213
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 245,935</b>	<b>\$ 489,666</b>	<b>\$ 285,045</b>

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, 2013**

*(Amounts in 000's)*

	ADAMH Board	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>			
Equity with County Treasurer (notes 1 & 4)	\$ 86,042	\$ 113,951	\$ 769,131
Cash and investments in			
segregated accounts (notes 1 & 4)	-	8,410	8,419
Property taxes receivable, net (note 6)	52,543	48,161	420,420
Accounts receivable	102	1,003	4,446
Accrued interest receivable	-	20	1,489
Sales taxes receivable	-	-	40,989
Due from other funds (note 5)	119	209	921
Due from component unit (notes 1 & 5)	-	-	239
Due from other governments	16,261	26,684	116,126
Notes receivable (note 7)	-	5,750	8,536
Leases receivable (note 8)	-	1,277	1,577
Loans receivable, net (note 1)	-	3,738	3,738
Inventories (note 1)	-	788	3,405
Advances to other funds (notes 1 & 5)	-	-	4,231
Restricted cash (notes 1 & 4)	-	-	2,037
<b>Total assets</b>	<b>\$ 155,067</b>	<b>\$ 209,991</b>	<b>\$ 1,385,704</b>
<b>Liabilities, deferred inflows of resources, and fund balances:</b>			
<b>Liabilities:</b>			
Accrued wages	\$ 126	\$ 3,221	\$ 16,422
Accounts payable	6,935	9,696	39,185
Matured bonds and interest payable	-	764	764
Due to other funds (note 5)	2	718	908
Unearned revenue (note 1)	-	6,540	6,540
Advances from other funds (notes 1 & 5)	-	3,192	3,192
Liabilities payable from restricted assets	-	-	2,037
<b>Total liabilities</b>	<b>7,063</b>	<b>24,131</b>	<b>69,048</b>
<b>Deferred inflows of resources:</b>			
Property taxes (note 1)	52,188	47,833	417,566
Unavailable revenue (note 1)	15,089	21,884	121,467
<b>Total deferred inflows of resources</b>	<b>67,277</b>	<b>69,717</b>	<b>539,033</b>
<b>Fund balances: (notes 1 &amp; 17)</b>			
Nonspendable	-	788	3,405
Restricted	80,727	108,574	602,867
Committed	-	2,492	29,342
Assigned	-	5,750	5,750
Unassigned	-	(1,461)	136,259
<b>Total fund balances</b>	<b>80,727</b>	<b>116,143</b>	<b>777,623</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 155,067</b>	<b>\$ 209,991</b>	<b>\$ 1,385,704</b>

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

**FRANKLIN COUNTY, OHIO**

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***Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities  
December 31, 2013***

*(Amounts in 000's)*

Total fund balances - governmental funds (page 21)	\$	777,623
Amounts reported for governmental activities in the statement of net position (page 18) are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		753,087
Other assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:		
Accrued interest receivable	766	
Sales taxes receivable	15,532	
Accounts receivable	664	
Due from other funds	222	
Due from other governments	83,308	
Property taxes receivable	19,398	
Leases receivable	1,577	
	<hr/>	121,467
Internal service funds are used by management to charge the costs of employee benefits and telecommunications to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		13,633
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Accrued interest	(1,315)	
General obligation bonds	(297,482)	
Taxable special obligation bonds and notes	(32,755)	
Unamortized bond premiums, discounts, and charges	(9,466)	
Loans	(11,550)	
Compensated absences	(40,891)	
Workers' compensation	(4,802)	
Capital leases	(24,055)	
	<hr/>	(422,316)
Net position of governmental activities (page 18)	\$	<hr/> <hr/> 1,243,494

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, 2013**

*(Amounts in 000's)*

	General	Board of Developmental Disabilities	Children Services Board
<b>Revenues:</b>			
Sales tax	\$ 155,560	\$ -	\$ -
Property taxes (note 6)	38,731	161,855	113,035
Licenses and permits	397	-	-
Fees and charges for services	53,561	5,387	887
Fines and forfeitures	1,194	-	-
Intergovernmental	35,136	64,396	62,451
Investment income	2,098	-	-
Other	2,949	5,135	582
Total revenues	289,626	236,773	176,955
<b>Expenditures:</b>			
Current:			
General government	81,447	-	-
Judicial	68,646	-	-
Public safety	119,132	-	-
Human services	5,193	-	172,136
Health	-	227,055	-
Public works	569	-	-
Conservation and recreation	-	-	-
Community development	3,710	-	-
Capital outlays	278	-	-
Debt service: (note 10)			
Principal retirement	372	-	-
Interest charges	68	-	-
Debt issuance cost	56	-	-
Intergovernmental grants	5,034	-	-
Total expenditures	284,505	227,055	172,136
Excess (deficiency) of revenues over (under) expenditures	5,121	9,718	4,819
<b>Other financing sources (uses):</b>			
Transfers in (notes 1 & 5)	1,516	4	-
Transfers out (notes 1 & 5)	(42,817)	-	-
Issuance of debt (note 10)	3,500	-	-
Proceeds of loans	-	-	-
Premium on issuance of debt (note 10)	57	-	-
Discount on issuance of debt (note 10)	-	-	-
Capital leases (notes 10 & 11)	176	-	-
Sale of capital assets	22	29	16
Total other financing sources (uses)	(37,546)	33	16
Net change in fund balances	(32,425)	9,751	4,835
Fund balances - beginning	200,025	277,189	121,378
Fund balances - ending	\$ 167,600	\$ 286,940	\$ 126,213

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, 2013**

(Amounts in 000's)

	ADAMH Board	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Sales tax	\$ -	\$ -	\$ 155,560
Property taxes (note 6)	50,799	46,445	410,865
Licenses and permits	-	1,918	2,315
Fees and charges for services	-	40,521	100,356
Fines and forfeitures	-	3,402	4,596
Intergovernmental	26,996	133,129	322,108
Investment income	-	42	2,140
Other	-	16,765	25,431
Total revenues	77,795	242,222	1,023,371
<b>Expenditures:</b>			
<b>Current:</b>			
General government	-	26,341	107,788
Judicial	-	5,458	74,104
Public safety	-	27,974	147,106
Human services	-	109,741	287,070
Health	67,787	280	295,122
Public works	-	43,123	43,692
Conservation and recreation	-	18,200	18,200
Community development	-	2,869	6,579
Capital outlays	-	32,428	32,706
<b>Debt service: (note 10)</b>			
Principal retirement	-	23,435	23,807
Interest charges	-	16,194	16,262
Debt issuance cost	-	865	921
Intergovernmental grants	-	7,596	12,630
Total expenditures	67,787	314,504	1,065,987
Excess (deficiency) of revenues over (under) expenditures	10,008	(72,282)	(42,616)
<b>Other financing sources (uses):</b>			
Transfers in (notes 1 & 5)	-	46,542	48,062
Transfers out (notes 1 & 5)	-	(5,192)	(48,009)
Issuance of debt (note 10)	-	59,296	62,796
Proceeds of loans	-	1,483	1,483
Premium on issuance of debt (note 10)	-	1,694	1,751
Discount on issuance of debt (note 10)	-	(387)	(387)
Capital leases (notes 10 & 11)	-	-	176
Sale of capital assets	-	16	83
Total other financing sources (uses)	-	103,452	65,955
Net change in fund balances	10,008	31,170	23,339
Fund balances - beginning	70,719	84,973	754,284
Fund balances - ending	\$ 80,727	\$ 116,143	\$ 777,623

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, 2013***

*(Amounts in 000's)*

Net change in fund balances - total governmental funds (page 25)	\$	23,339
Amounts reported for governmental activities in the statement of activities (page 19) 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	32,706	
Capitalized expenditures reported in functional areas	22,554	
Per statement of activities:		
Depreciation expense (Note 9)	(25,084)	30,176
The net effect of transactions involving sales and retirements of capital assets decreased net position (Note 9)		(598)
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.		(5,293)
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	(64,456)	
Principal retirement, including capital leases (Note 10)	23,823	(40,633)
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 revenues, expenditures and changes in fund balances:		
Premiums on issuance of debt (Note 10)	(1,364)	
Per statement of activities:		
Amortization of bond premiums (Note 10)	1,363	
Amortization of deferred charges (Note 10)	(284)	(285)
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.		3,626
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.		3,570
Change in net position of governmental activities (page 19)	\$	13,902

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, 2013**

(Amounts in 000's)

	Budgeted Amounts			Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			
<b>Revenues:</b>					
Sales tax	\$ 146,444	\$ 154,033	\$ 154,033	\$ -	
Property taxes	37,682	39,755	38,826	(929)	
Licenses and permits	402	402	397	(5)	
Fees and charges for services	45,036	47,093	48,819	1,726	
Fines and forfeitures	1,077	1,077	1,117	40	
Intergovernmental	35,636	32,669	32,783	114	
Investment income	7,921	7,491	7,726	235	
Other	2,956	3,681	3,067	(614)	
Total revenues	277,154	286,201	286,768	567	
<b>Expenditures:</b>					
Current:					
General government	76,479	77,590	75,283	2,307	
Judicial	85,524	88,412	85,642	2,770	
Public safety	98,318	101,572	100,477	1,095	
Human services	4,868	5,302	5,117	185	
Public works	596	603	570	33	
Community development	4,006	4,115	3,702	413	
Capital outlays	2,190	2,207	289	1,918	
Debt service	99	131	130	1	
Intergovernmental grants	5,031	5,031	5,031	-	
Total expenditures	277,111	284,963	276,241	8,722	
Excess (deficiency) of revenues over (under) expenditures	43	1,238	10,527	9,289	
<b>Other financing sources (uses):</b>					
Transfers in	1,696	5,638	4,016	(1,622)	
Transfers out	(46,083)	(53,911)	(39,817)	14,094	
Advances in	-	4,692	4,692	-	
Advances out	(3,879)	(3,879)	(3,879)	-	
Issuance of debt	3,473	3,500	3,500	-	
Premium on issuance of debt	-	57	57	-	
Proceeds from sale of capital assets	1	14	22	8	
Total other financing sources (uses)	(44,792)	(43,889)	(31,409)	12,480	
Net change in fund balance	(44,749)	(42,651)	(20,882)	21,769	
Fund balance - beginning	156,471	156,471	156,471	-	
Fund balance - ending	\$ 111,722	\$ 113,820	\$ 135,589	\$ 21,769	

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, 2013**

(Amounts in 000's)

	Budgeted Amounts			Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			
Revenues:					
Property taxes	\$ 161,018	\$ 166,808	\$ 162,307	\$ (4,501)	
Fees and charges for services	5,681	5,681	5,326	(355)	
Intergovernmental	65,189	59,463	62,885	3,422	
Other	200	200	5,149	4,949	
Total revenues	232,088	232,152	235,667	3,515	
Expenditures:					
Current:					
Health	244,121	244,655	226,828	17,827	
Excess (deficiency) of revenues over (under) expenditures	(12,033)	(12,503)	8,839	21,342	
Other financing sources (uses):					
Transfers in	-	4	4	-	
Proceeds from sale of capital assets	20	20	29	9	
Total other financing sources (uses)	20	24	33	9	
Net change in fund balance	(12,013)	(12,479)	8,872	21,351	
Fund balance - beginning	275,056	275,056	275,056	-	
Fund balance - ending	\$ 263,043	\$ 262,577	\$ 283,928	\$ 21,351	

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, 2013**

*(Amounts in 000's)*

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Property taxes	\$ 112,423	\$ 116,657	\$ 113,345	\$ (3,312)
Fees and charges for services	1,103	1,103	851	(252)
Intergovernmental	64,540	60,508	58,834	(1,674)
Other	470	470	570	100
Total revenues	178,536	178,738	173,600	(5,138)
Expenditures:				
Current:				
Human services	174,807	174,807	171,320	3,487
Excess (deficiency) of revenues over (under) expenditures	3,729	3,931	2,280	(1,651)
Other financing sources (uses):				
Proceeds from sale of capital assets	5	5	16	11
Total other financing sources (uses)	5	5	16	11
Net change in fund balance	3,734	3,936	2,296	(1,640)
Fund balance - beginning	121,232	121,232	121,232	-
Fund balance - ending	\$ 124,966	\$ 125,168	\$ 123,528	\$ (1,640)

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, 2013**

(Amounts in 000's)

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Property taxes	\$ 50,584	\$ 52,403	\$ 50,955	\$ (1,448)
Intergovernmental	22,488	27,715	24,119	(3,596)
Other	252	252	374	122
Total revenues	73,324	80,370	75,448	(4,922)
Expenditures:				
Current:				
Health	79,218	84,227	67,063	17,164
Excess (deficiency) of revenues over (under) expenditures	(5,894)	(3,857)	8,385	12,242
Other financing sources (uses):				
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(5,894)	(3,857)	8,385	12,242
Fund balance - beginning	73,992	73,992	73,992	-
Fund balance - ending	\$ 68,098	\$ 70,135	\$ 82,377	\$ 12,242

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, 2013**

(Amounts in 000's)

	Business-type Activities Enterprise Funds			Governmental Activities
	Water and Sewer	Parking Facilities	Total	Internal Service Funds
<b>Assets:</b>				
<b>Current assets:</b>				
Equity with County Treasurer (notes 1 & 4)	\$ 2,359	\$ 2,972	\$ 5,331	\$ 21,098
Cash, cash equivalents and investments in segregated accounts (notes 1 & 4)	-	4	4	-
Accounts receivable, net	1,978	6	1,984	26
Due from other funds (note 5)	-	1	1	14
Inventories (note 1)	143	18	161	-
Prepaid items	-	-	-	485
Total current assets	<u>4,480</u>	<u>3,001</u>	<u>7,481</u>	<u>21,623</u>
<b>Noncurrent assets:</b>				
Loans receivable, net (note 1)	144	-	144	-
Capital assets, net of accumulated depreciation:				
Nondepreciable (notes 1 & 9)	9,571	-	9,571	-
Depreciable (notes 1 & 9)	29,179	7,434	36,613	848
Total noncurrent assets	<u>38,894</u>	<u>7,434</u>	<u>46,328</u>	<u>848</u>
Total assets	<u>43,374</u>	<u>10,435</u>	<u>53,809</u>	<u>22,471</u>
<b>Liabilities:</b>				
<b>Current liabilities:</b>				
Accrued wages	39	39	78	23
Compensated absences payable (notes 1 & 10)	36	4	40	-
Accounts payable	868	32	900	7,613
Accrued interest	40	-	40	-
Due to other funds (note 5)	15	9	24	4
Loans payable (note 10)	791	-	791	-
Total current liabilities	<u>1,789</u>	<u>84</u>	<u>1,873</u>	<u>7,640</u>
<b>Noncurrent liabilities:</b>				
Advances from other funds (note 5)	689	-	689	350
Unearned revenue	144	-	144	-
Compensated absences payable (notes 1 & 10)	72	38	110	33
General obligation bonds, net of unamortized premiums (note 10)	8,770	-	8,770	-
Loans payable (note 10)	10,527	-	10,527	-
Total noncurrent liabilities	<u>20,202</u>	<u>38</u>	<u>20,240</u>	<u>383</u>
Total liabilities	<u>21,991</u>	<u>122</u>	<u>22,113</u>	<u>8,023</u>
<b>Net position:</b>				
Net investment in capital assets	18,662	7,434	26,096	848
Unrestricted	2,721	2,879	5,600	13,600
Total net position	<u>\$ 21,383</u>	<u>\$ 10,313</u>	<u>\$ 31,696</u>	<u>\$ 14,448</u>

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, 2013**

*(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	\$ 7,083	\$ 2,572	\$ 9,655	\$ 93,499
Other	275	3	278	145
Total operating revenues	<u>7,358</u>	<u>2,575</u>	<u>9,933</u>	<u>93,644</u>
Operating expenses:				
Personal services	1,089	1,090	2,179	904
Cost of sales and services	4,795	1,645	6,440	88,831
Depreciation (note 9)	523	302	825	54
Total operating expenses	<u>6,407</u>	<u>3,037</u>	<u>9,444</u>	<u>89,789</u>
Operating income (loss)	951	(462)	489	3,855
Nonoperating revenues (expenses):				
Gain on disposal of capital assets	1	-	1	-
Interest revenue	1	-	1	-
Interest expense	(182)	-	(182)	-
Total nonoperating revenues (expenses)	<u>(180)</u>	<u>-</u>	<u>(180)</u>	<u>-</u>
Income (loss) before contributions	771	(462)	309	3,855
Capital grant contributions	374	-	374	-
Transfers out (note 5)	(53)	-	(53)	-
Change in net position	1,092	(462)	630	3,855
Net position - beginning	20,291	10,775	31,066	10,593
Net position - ending	<u>\$ 21,383</u>	<u>\$ 10,313</u>	<u>\$ 31,696</u>	<u>\$ 14,448</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, 2013**

*(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	\$ 7,535	\$ 2,577	\$ 10,112	\$ 93,646
Cash payments to suppliers	(5,245)	(1,650)	(6,895)	(87,993)
Cash payments for salaries	(1,037)	(1,076)	(2,113)	(904)
Net cash provided by (used for) operating activities	1,253	(149)	1,104	4,749
Cash flows from noncapital financing activities:				
Transfers to other funds	(53)	-	(53)	-
Net cash provided by (used for) noncapital and related financing activities	(53)	-	(53)	-
Cash flows from capital and related financing activities:				
Proceeds from sale of capital assets	1	-	1	-
Construction and acquisition of capital assets	(1,780)	-	(1,780)	(339)
Issuance of debt for capital purposes	1,314	-	1,314	-
Advances from other funds	716	-	716	-
Subsidy from federal grant	364	-	364	-
Repayment of advance from other funds for capital purposes	(252)	-	(252)	(50)
Principal payments on debt	(622)	-	(622)	-
Interest payments on debt	(182)	-	(182)	-
Net cash provided by (used for) capital and related financing activities	(441)	-	(441)	(389)
Cash flows from investing activities:				
Interest received	1	-	1	-
Increase (decrease) in cash for the year	760	(149)	611	4,360
Cash and cash equivalents - beginning	1,599	3,121	4,720	16,738
Cash and cash equivalents - ending	\$ 2,359	\$ 2,972	\$ 5,331	\$ 21,098
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ 951	\$ (462)	\$ 489	\$ 3,855
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	523	302	825	54
Changes in operating assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	177	3	180	3
Due from other funds	-	(1)	(1)	(1)
Inventories	25	(3)	22	-
Prepaid items	-	-	-	(55)
Increase (decrease) in:				
Accrued wages	7	7	14	1
Accounts payable	(481)	(5)	(486)	892
Due to other funds	6	3	9	1
Compensated absences	45	7	52	(1)
Net cash provided by (used for) operating activities	\$ 1,253	\$ (149)	\$ 1,104	\$ 4,749

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

**FRANKLIN COUNTY, OHIO**

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***Statement of Assets and Liabilities  
Fiduciary Funds  
December 31, 2013***

*(Amounts in 000's)*

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	<u>Agency Funds</u>
Assets:	
Equity with County Treasurer (notes 1 & 4)	\$ 142,792
Cash and investments in segregated accounts (notes 1 & 4)	25,253
Property taxes receivable, net (note 6)	<u>1,653,792</u>
 Total assets	 <u>\$ 1,821,837</u>
 Liabilities:	
Undistributed assets	\$ 1,751,032
Deposits held and due to others	<u>70,805</u>
 Total liabilities	 <u>\$ 1,821,837</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, 2013***

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**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.

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 18.

***ARC Industries, Incorporated, of Franklin County, Ohio (ARC Industries)*** ARC Industries is a sheltered, not-for-profit workshop that enters into contracts with the business community to provide workers for various manufacturing and service industry jobs. ARC Industries employs clients of the Franklin County Board of Developmental Disabilities (FCBDD) to fill these positions. FCBDD is part of the primary government and its operations are accounted for as a special revenue fund. All supervisory personnel at ARC Industries are FCBDD employees. FCBDD trains the client-employees and provides the

**FRANKLIN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

training supplies as well as the production facilities. ARC Industries buys the supplies used in its manufacturing processes. The two entities cooperate under a joint agreement that is automatically renewed annually unless either party gives notice within thirty days of year-end of its intention to cancel the agreement.

Through ARC Industries' relationship and financial integration with the FCBDD, the County can impose its will on ARC Industries, and ARC Industries imposes a financial burden on the County.

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

The County owns Veterans Memorial and leases it to the trustees under an agreement that extends until 2014. Under the agreement, the County receives rent equal to Veterans Memorial's annual net income from operations plus all reserves in excess of \$250,000. No rent has been paid the last nine years (2005 – 2013). The County issued general obligation bonds to finance renovations and improvements to the facility. Debt service is the County's responsibility.

***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.

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.

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

ARC Industries  
2879 Johnstown Road  
Columbus, Ohio 43219-1719

Veterans Memorial  
300 West Broad Street  
Columbus, Ohio 43215-2761

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

**FRANKLIN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

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 agency 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

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 19 and 20, respectively, for more detail.

***Joint Ventures***

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

***Related Organizations and Other Agreements***

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

***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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***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.

***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. Property taxes for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance year 2014 operations, have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as unearned 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***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.

***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 and liabilities 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***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. Agency 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.

***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 and current liabilities 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 and liabilities 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.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

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).

***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 uses the accrual basis of accounting. Because of their custodial nature, fiduciary funds do not measure results of operations and do not have a measurement focus. The County uses agency 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. Agency 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, 2013***

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**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.

For reporting purposes, "Equity with County Treasurer" is defined as cash on hand, demand deposits and investments held in the County treasury. "Cash 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.

Investments held by the Treasurer are stated at fair value using quoted market prices, except for repurchase agreements that are reported at cost. Net unrealized gains and losses calculated through the aggregate method are recorded as investment income. By statute, the Treasurer invests any short-term cash surplus. The residual investments are included in "Equity with County Treasurer." STAR Ohio is an investment pool that allows governments within the state to pool their funds for investment purposes. STAR Ohio is managed by the State Treasurer's Office and is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2013. 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**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**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, 2013, 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 are recorded at their fair market value as of the date received. 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, 2013***

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**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. The County only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. 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.

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. The County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

***I. 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.”

***J. 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. Bonds, loans and capital leases are recognized as liabilities on the fund financial statements when due.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***K. Self-insurance***

The Commissioners have formed the Franklin County Cooperative Health Benefits Program (the Program) to provide multiple employee health care benefit plans. Approximately 4,900 County employees and 1,500 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 County's vicarious 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.

***L. 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<sup>st</sup> 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

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.

***M. 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.

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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***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.

***N. Net Position***

Net position represents the difference between assets, deferred outflows, liabilities and deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net 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.

***O. 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***P. 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.

***Q. 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.

***R. 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.

**Note 2 – Changes in Accounting Principles**

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

Statement No. 66, *Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62*. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA pronouncements*.

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 2 – Changes in Accounting Principles (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. 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25* – effective for financial statements for periods beginning after June 15, 2013.
- GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* – effective for financial statements for periods beginning after June 15, 2014.
- GASB Statement No. 69, *Government Combinations and Disposals of Government Operations* – effective for governmental combinations and disposals of government operations occurring in financial statements for periods beginning after December 15, 2013.
- GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees* – effective for financial statements for periods beginning after June 15, 2013.
- GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68* – to be applied simultaneously with the provisions of Statement No. 68.

**Note 3 – Budgetary Information and Compliance**

In accordance with Ohio law, annual budgets are adopted for the General Fund, special revenue funds, the Debt Service fund, 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 2013. 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 2013.

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 2013 appropriation resolution on December 18, 2012. Revisions to the original budget require a resolution signed by at least two Commissioners. Supplemental appropriations were made during 2013. 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.

**FRANKLIN COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

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**Note 3 – Budgetary Information and Compliance (Continued)**

Two nonmajor governmental funds had negative fund balances on the GAAP basis. The deficits were due to the timing of intergovernmental revenue and temporary financing through loans from the General Fund. The Veterans Memorial Hall, a discretely presented component unit, also carried a deficit balance.

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	\$ (32,425)	\$ 9,751	\$ 4,835	\$ 10,008
Net adjustment for revenue accruals	4,168	(1,106)	(3,355)	(2,347)
Net adjustment for expenditure accruals	2,978	227	816	724
Differences in reporting for interfund balances	3,813	-	-	-
Funds budgeted as Special Revenue Funds	584	-	-	-
Non-GAAP budgetary basis	\$ (20,882)	\$ 8,872	\$ 2,296	\$ 8,385

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**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 demand 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, or in money market deposit accounts. Moneys held by the County that are not considered active are classified as inactive. Inactive moneys are 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.

***A. 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 \$44,997,000. The bank balances totaled \$49,067,000.

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by letter of credit deposited with the County Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution. Of the bank balances totaling \$49,067,000, \$2,254,000 was insured by FDIC. The remaining balance of \$46,813,000 was collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank, and pledged as a pool of collateral against all the public moneys it holds. All County demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy. The County has no deposit policy for custodial credit risk beyond the requirements of state statute.

*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 U. S., 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).

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 4 – Cash, Deposits and Investments (Continued)**

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.
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.

**FRANKLIN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**Note 4 – Cash, Deposits and Investments (Continued)**

As of December 31, 2013, 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	\$ 27,474	\$ 18,011	\$ 4,494	\$ 4,969	2.93%
FHLB notes	84,325	4,999	10,007	69,319	9.01%
FHLMC notes	191,054	10,024	34,879	146,151	20.40%
FNMA notes	294,235	25,164	29,925	239,146	31.42%
FFCB notes	221,696	60,721	87,173	73,802	23.68%
Foreign bonds	8,500	3,500	3,000	2,000	0.91%
County municipal bonds	27,906	2,616	2,636	22,654	2.98%
Commercial paper	67,257	67,257	-	-	7.18%
STAR Ohio	3,008	3,008	-	-	0.32%
Money markets	10,943	10,943	-	-	1.17%
Total investments	<u>\$ 936,398</u>	<u>\$ 206,243</u>	<u>\$ 172,114</u>	<u>\$ 558,041</u>	<u>100.00%</u>

*Interest rate risk:* 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:* The ORC limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency notes had a rating of AAA from Standard & Poor's, and Aaa from Moody's. The State of Israel Bonds were rated A by Standard & Poor's, and Aa 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. The investment policy allows for a maximum of 1.0 percent of the County's total investments to be invested in foreign government debt. Of the County's total investments, 20.40 percent are FHLMC notes, 31.42 percent are FNMA notes and 23.68 percent are FFCB notes. All other investment types are less than ten percent of the County's total investments.

*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.

**FRANKLIN COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

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**Note 4 – Cash, Deposits and Investments (Continued)**

**B. 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, 2013, discretely presented component units held demand deposits with a carrying value of \$4,325,000. The bank balances totaled \$4,464,000. All bank balances, with the exception of \$320,000, were insured by FDIC as the financial institutions participate in the Temporary Liquidity Guarantee Program.

*Investments:* As of December 31, 2013, 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
Corporate bonds	\$ 2,324	\$ 2,324	29.83%
Managed equity account	2,347	2,347	30.12%
Mutual funds	2,168	2,168	27.82%
Money markets	260	260	3.34%
Cash surrender value of life insurance	693	693	8.89%
Total investments	\$ 7,792	\$ 7,792	100.00%

*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, except for ARC Industries, which limits fixed income securities to maturity of fifteen years.

*Credit risk:* ARC Industries limits investments so that average rating is between BBB and AAA based on the type of investment. No other component units place a limit on the ratings of their securities other than the ORC requirements. ARC Industries corporate bonds have an A rating, bond mutual funds have implied AAA ratings, and money markets have an A+ rating.

*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**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 4 – Cash, Deposits and Investments (Continued)**

***C. Reconciliation to Statement of Net Position***

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

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	(Amounts in 000's)		
	Primary Government	Component Units	Total
Deposits and investments:			
Carrying amount of deposits	\$ 44,997	\$ 4,325	\$ 49,322
Fair value of investments	936,398	7,792	944,190
Outstanding deposits and warrants	(7,330)	-	(7,330)
Total deposits and investments	<u>\$ 974,065</u>	<u>\$ 12,117</u>	<u>\$ 986,182</u>
Per statement of net position:			
Equity with County Treasurer	\$ 795,560	\$ -	\$ 795,560
Cash and investments in segregated accounts	8,423	12,117	20,540
Restricted cash	2,037	-	2,037
	<u>806,020</u>	<u>12,117</u>	<u>818,137</u>
Per statement of fiduciary net position:			
Equity with County Treasurer	142,792	-	142,792
Cash and investments in segregated accounts	25,253	-	25,253
	<u>168,045</u>	<u>-</u>	<u>168,045</u>
Total per statements of net position	<u>\$ 974,065</u>	<u>\$ 12,117</u>	<u>\$ 986,182</u>

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**FRANKLIN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**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 payment is made.

(Amounts in 000's)		
Receivable Fund	Payable Fund	Amount
General	Board of Developmental Disabilities	\$ 4
	Children Services Board	101
	ADAMH Board	2
	Nonmajor governmental funds	431
	Enterprise funds	23
	Internal service fund	<u>4</u>
		565
Children Services Board	Nonmajor governmental funds	28
ADAMH Board	Nonmajor governmental funds	119
Nonmajor governmental funds	General Fund	71
	Nonmajor governmental funds	137
	Enterprise funds	<u>1</u>
		209
Enterprise	Nonmajor governmental funds	1
Internal service fund	General Fund	12
	Nonmajor governmental funds	<u>2</u>
		14
		<u>\$ 936</u>

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**FRANKLIN COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

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**Note 5 – Interfund Balances and Transfers (Continued)**

**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 advances at December 31, 2013 are as follows:

(Amounts in 000's)		
Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental funds	\$ 3,192
	Enterprise fund	689
	Internal service fund	350
		<u>\$ 4,231</u>

**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 Out	Transfer in			Total
	General	Board of Developmental Disabilities	Nonmajor Governmental Funds	
General	\$ -	\$ -	\$ 42,817	\$ 42,817
Nonmajor governmental funds	1,516	4	3,672	5,192
Enterprise fund	-	-	53	53
	<u>\$ 1,516</u>	<u>\$ 4</u>	<u>\$ 46,542</u>	<u>\$ 48,062</u>

**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)		
Receivable Fund	Payable Component Unit	Amount
FCBDD	ARC Industries	<u>\$ 239</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 6 – Property Taxes**

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

Real property taxes for 2013 are levied after October 1, 2013. The lien date is as of January 1, 2013. 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 2012 are collected in 2013 and are intended to finance 2013 expenditures. The total assessed value upon which the 2013 real estate tax collection was based was \$25,436,731,000. The full tax rate for the 2013 collection applied to real property for all County units was \$17.72 per \$1,000 of assessed valuation.

Public utility real property is subject to tax. The total assessed value upon which the 2013 tax collection was based was \$687,307,000.

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 agency 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 unearned revenue since these taxes were not levied to finance 2012 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 unearned.

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**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 7 – Notes Receivable**

In 1997, the County and the Solid Waste Authority of Central Ohio (SWACO) entered into a repayment agreement under which SWACO is obligated to pay the debt service for bonds issued to finance expansion at the solid waste facility. To secure SWACO’s obligation, contract documents were executed and delivered to the County whereby SWACO granted the County a lien on the solid waste facilities, a security interest in its fixtures and personal property, and assignment of permits and licenses necessary for operation of the solid waste facilities. At December 31, 2013, the County recorded \$5,750,000 as a note receivable for the landfill expansion bonds with a similar assignment of fund balance in the Debt Service fund.

In 2002, the County, the City of Columbus and the Columbus Municipal Airport Authority entered into the Port Authority Consolidations and Joinder Agreement. As part of that agreement, the County assumed certain debt related to the former Rickenbacker Port Authority, with the stipulation that the debt will be serviced with revenues from the newly created Columbus Regional Airport Authority (CRAA). At December 31, 2013, the County recorded \$74,000 as a note receivable for an outstanding Ohio Public Works Commission loan, with a similar commitment of fund balance in the General Fund.

In 2009, the County authorized an interest free economic development loan to the Central Ohio Community Improvement Corporation (Central Ohio CIC) in the amount of \$200,000 and to the Community Improvement Corporation of Gahanna (Gahanna CIC) for \$2,600,000. At December 31, 2013, the County recorded a note receivable in the amount of \$193,000 and \$2,519,000 respectively, 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 notes:

(Amounts in 000's)			
	General	Other Governmental Funds	Total Governmental Funds
2014	\$ 185	\$ 1,612	\$ 1,797
2015	100	1,616	1,716
2016	100	1,627	1,727
2017	100	1,633	1,733
2018	100	-	100
2019-2023	500	-	500
2024-2028	500	-	500
2029-2033	501	-	501
2034-2038	475	-	475
2039-2040	225	-	225
Total payments to be received	2,786	6,488	9,274
Less: Amount representing interest	-	(738)	(738)
Notes receivable	\$ 2,786	\$ 5,750	\$ 8,536

**FRANKLIN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**Note 8 – Leases - Lessor Disclosure**

**A. Capital Leases**

The County acts as lessor in two outstanding direct financing lease agreements. The facilities under lease, the lessees and debt principal outstanding at December 31, 2013, include the following:

(Amounts in 000's)		
Facility	Lessee	Principal Outstanding
Fairgrounds Project	Franklin County Agricultural Society	\$ 300
Maryhaven Facility	Maryhaven, Inc.	1,277
		\$ 1,577

Under the agreements, the lessees are required to pay the cost of maintaining and operating the leased facility. Lease payments from Maryhaven are substantially equal to the debt service to be paid by the County for retirement of the bonds associated with those facilities. The payments from Maryhaven are recognized as revenue in the Debt Service fund prior to payment of interest and principal on bonds.

The County has recognized the future minimum lease payments, less unearned interest income to be received for capitalized leases, as “Leases receivable” in the General and Debt Service funds. That portion not collected at year-end is classified as “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, 2013, follows:

(Amounts in 000's)			
	Fairgrounds Project	Maryhaven Facility	Total
2014	\$ 50	\$ 365	\$ 415
2015	50	365	415
2016	50	364	414
2017	50	337	387
2018	50	-	50
2019	50	-	50
Minimum lease payments	300	1,431	1,731
Unearned interest income	-	(154)	(154)
Net investment in leases	\$ 300	\$ 1,277	\$ 1,577

**FRANKLIN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**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	(4,784)
Carrying amount	\$ 59,330

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
2014	\$ 4,193
2015	4,182
2016	4,169
2017	4,147
2018	2,142
2019-2023	10,707
2024-2028	10,704
2029-2032	8,390
	\$ 48,634

**FRANKLIN COUNTY, OHIO**

**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

**Note 9 - Capital Assets**

Capital asset activity of the primary government for the year ended December 31, 2013, 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	\$ 58,100	\$ 3,008	\$ (95)	\$ 61,013
Construction in progress	66,224	49,670	(60,596)	55,298
Total nondepreciable capital assets	124,324	52,678	(60,691)	116,311
Capital assets, being depreciated:				
Buildings and improvements	563,597	22,752	(705)	585,644
Infrastructure	220,256	28,351	(188)	248,419
Machinery and equipment	81,964	12,075	(3,330)	90,709
	865,817	63,178	(4,223)	924,772
Less accumulated depreciation for:				
Buildings and improvements	(137,573)	(14,474)	475	(151,572)
Infrastructure	(78,469)	(3,970)	144	(82,295)
Machinery and equipment	(50,590)	(6,640)	3,101	(54,129)
	(266,632)	(25,084)	3,720	(287,996)
Total depreciable capital assets, net	599,185	38,094	(503)	636,776
Total capital assets, net	\$ 723,509	\$ 90,772	\$ (61,194)	\$ 753,087

**FRANKLIN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**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	\$ -	\$ -	\$ 442
Construction in progress	17,274	4,124	(12,269)	9,129
Total nondepreciable capital assets	17,716	4,124	(12,269)	9,571
Capital assets, being depreciated:				
Buildings and improvements	14,273	-	-	14,273
Infrastructure	23,843	12,269	-	36,112
Machinery and equipment	1,508	39	(83)	1,464
	39,624	12,308	(83)	51,849
Less accumulated depreciation for:				
Buildings and improvements	(6,429)	(251)	-	(6,680)
Infrastructure	(7,169)	(425)	-	(7,594)
Machinery and equipment	(897)	(149)	84	(962)
	(14,495)	(825)	84	(15,236)
Total depreciable capital assets, net	25,129	11,483	1	36,613
Total capital assets, net	\$ 42,845	\$ 15,607	\$ (12,268)	\$ 46,184

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

(Amounts in 000's)	
Governmental activities:	
General government	\$ 7,819
Judicial	3,190
Public safety	3,460
Human services	2,234
Health	2,439
Public works	4,969
Conservation and recreation	973
	\$ 25,084
Business-type activities:	
Water and sewer	\$ 523
Parking facilities	302
	\$ 825

**FRANKLIN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**Note 9 - Capital Assets (Continued)**

Capital asset activity of the component units for the year ended December 31, 2013, was as follows:

	(Amounts in 000's)			
	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets, being depreciated:				
Buildings and improvements	\$ 1,306	\$ 34	\$ -	\$ 1,340
Machinery and equipment	9,676	389	(64)	10,001
	<u>10,982</u>	<u>423</u>	<u>(64)</u>	<u>11,341</u>
Less accumulated depreciation for:				
Buildings and improvements	(872)	(44)	-	(916)
Machinery and equipment	(7,081)	(789)	64	(7,806)
	<u>(7,953)</u>	<u>(833)</u>	<u>64</u>	<u>(8,722)</u>
Total depreciable capital assets, net	<u>\$ 3,029</u>	<u>\$ (410)</u>	<u>\$ -</u>	<u>\$ 2,619</u>

Depreciation expense reported by component units was as follows:

	(Amounts in 000's)
ARC Industries	\$ 454
Veterans Memorial Hall	40
Stadium and Team	339
	<u>\$ 833</u>



**FRANKLIN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**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 2005 Road Improvements	10/26/2005	12/01/2015	3.25 to 5.00%	\$ 5,000
Series 2005 FCCS Building	10/26/2005	12/01/2025	3.25 to 5.00%	10,895
Series 2005 Refunding	10/26/2005	12/01/2017	3.25 to 5.00%	25,085
Series 2007 Road Improvements	07/24/2007	12/01/2017	4.00 to 4.13%	5,000
Series 2007 Courthouse Project	07/24/2007	12/01/2031	4.00 to 5.00%	111,695
Series 2007 Animal Shelter Project	07/24/2007	12/01/2031	4.00 to 5.00%	9,355
Series 2009 Government Center	02/19/2009	12/01/2028	2.00 to 4.38%	20,000
Series 2009 Refunding	02/19/2009	12/01/2020	2.00 to 5.00%	42,175
Series 2010 Energy Conservation	04/12/2010	12/01/2035	1.03 to 5.93%	22,755
Series 2010 Animal Shelter	04/12/2010	12/01/2035	1.03 to 5.93%	10,075
Series 2010 Government Center	04/12/2010	12/01/2035	1.03 to 5.93%	10,075
Series 2010-2 Road Improvements	12/08/2010	12/01/2031	2.00 to 5.70%	3,015
Series 2010-2 Hall of Justice	12/08/2010	12/01/2031	2.00 to 5.70%	7,570
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	12/01/2035	4.35%	3,500
Series 2013 Sheriff's Training Facility	08/06/2013	12/01/2038	4.50%	5,000
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
				337,491
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 2013 Stadium Facility Project Notes	03/07/2013	03/07/2014	0.80%	8,000
				35,500
Loans:				
Ohio Public Works Commission (OPWC)				
Rickenbacker Industrial Park	01/01/1995	01/01/2015	0.00%	1,489
Scioto-Darby Creek Road	08/01/2005	01/01/2027	0.00%	1,631
Havens Corners Road at				
Reynoldsburg-New Albany Road	07/01/2008	07/01/2028	0.00%	475
Tuttle Crossing Boulevard	01/01/2010	01/01/2030	0.00%	3,635
Georgesville Road	07/01/2013	01/01/2033	0.00%	1,000
Ohio Department of Development				
Alum Creek Drive	07/15/2011	3/31/2014	1.00%	7,000
				15,230
				\$ 388,221

**FRANKLIN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**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 2010 Sanitary Sewer Improvements	4/12/2010	12/01/2035	1.03 to 5.93%	\$ 6,550
Series 2010-2 Sanitary Sewer Improvements	12/8/2010	12/01/2031	2.00 to 5.70%	2,220
				8,770
Special obligation loans:				
Ohio Water Development Authority (OWDA) loans:				
Village Park and Young Estates Water	03/26/1992	07/01/2017	7.21%	274
Village Park and Young Estates Sewer	03/26/1992	07/01/2017	7.21%	551
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
Home Septic Treatment				
System Repair/Replacement	01/01/2012	01/01/2032	0.00%	314
Pleasant Acres Connection Design	08/30/2012	07/01/2018	3.86%	162
Leonard Park Waterline Extension	06/27/2013	01/01/2019	2.00%	278
Oakhurst Knolls Wastewater	08/29/2013	07/01/2034	3.42%	284
Ohio Public Works Commission (OPWC) loans:				
Lincoln Village and New Rome Water	07/01/1995	07/01/2015	4.00%	835
Emmit/Mix Avenue 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
Ohio Department of Transportation (ODOT) loans:				
West Broad Street Water	03/01/2013	03/01/2023	3.00%	402
				20,713
				\$ 29,483

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

**B. New Issues**

**March, 2013 Stadium Facility Project (\$8,000,000)** In March 2013, the County issued Series 2013 Taxable Special Obligation notes in the amount of \$8,000,000 with an interest rate of 0.80% (maturing March 7, 2014) for the purpose of refunding outstanding notes previously issued for the purpose of providing funds to pay a portion of the costs of acquiring, constructing, installing and equipping a county park and recreational facility including a baseball stadium.

**FRANKLIN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 10 – Long-term Liabilities (Continued)**

***March, 2013 Ohio Department of Transportation Loan (\$402,000)*** In March 2013, the County entered into a loan agreement with the Ohio Department of Transportation for the West Broad Street Reconstruction project. The term of the loan is ten (10) years with an interest rate of 0.0% for the first twelve months and 3.0% from months thirteen through 120.

***May, 2013 Ohio Air Quality Development Authority (\$8,796,000)*** In May 2013, the County issued Series 2013 tax exempt general obligation notes in the amount of \$8,796,000 with interest rates ranging from 1.51% to 3.320% (maturing from December 2022 through December 2028) for the purpose of financing various energy conservation measures in County facilities.

***June, 2013 Ohio Water Development Authority Loan (\$278,000)*** In June 2013, the County entered into a loan agreement with the Ohio Water Development Authority for the Leonard Park Waterline Extension project. The term of the loan is five (5) years with an interest rate of 2.0%.

***July, 2013 Ohio Public Works Commission Loan (\$1,000,000)*** In July 2013, the County entered into a loan agreement with the Ohio Public Works Commission for the Georgesville Road Improvements project. The term of the loan is twenty (20) years with an interest rate of 0.0%. No draws were made on this loan prior to year end.

***July, 2013 Ohio Public Works Commission Loan (\$2,438,000)*** In July 2013, the County entered into a loan agreement with the Ohio Public Works Commission for the Leonard Park Waterline Extension project. The term of the loan is thirty (30) years with an interest rate of 0.0%. No draws were made on this loan prior to year end.

***August, 2013 Various Purpose (\$46,000,000)*** In August 2013, the County issued Series 2013 taxable limited tax general obligation bonds in the total amount of \$46,000,000 with interest rates ranging from 1.75% to 5.00% (maturing from December 2032 through December 2038) for multiple purposes.

The component amounts of the total issuance of \$46,000,000 and their respective purposes include:

- \$37,500,000 for various Hall of Justice improvements
- \$3,500,000 for various government facility improvements
- \$5,000,000 for construction of a Sheriff's Training Facility

***August, 2013 Ohio Water Development Authority Loan (\$284,000)*** In August 2013, the County entered into a loan agreement with the Ohio Water Development Authority for the Oakhurst Knolls Wastewater project. The term of the loan is twenty (20) years with an interest rate of 3.42%.

***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, 2013**

**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 2003 Refunding	\$ 4,190	\$ -	\$ (4,190)	\$ -	\$ -
Series 2005 Road Improvements	1,755	-	(555)	1,200	585
Series 2005 FCCS Building	8,170	-	(470)	7,700	490
Series 2005 Refunding	13,185	-	(2,595)	10,590	2,745
Series 2007 Road Improvements	2,945	-	(545)	2,400	570
Series 2007 Courthouse Project	105,775	-	(1,635)	104,140	910
Series 2007 Animal Shelter Project	9,130	-	(45)	9,085	45
Series 2009 Government Center	17,025	-	(830)	16,195	850
Series 2009 Refunding	39,285	-	(690)	38,595	5,060
Series 2010 Energy Conservation	22,755	-	-	22,755	885
Series 2010 Animal Shelter	10,050	-	(13)	10,037	50
Series 2010 Government Center	10,050	-	(12)	10,038	50
Series 2010-2 Road Improvements	2,775	-	(125)	2,650	125
Series 2010-2 Hall of Justice	7,570	-	-	7,570	-
Series 2013 Hall of Justice	-	37,500	-	37,500	2,115
Series 2013 Government Facilities	-	3,500	-	3,500	-
Series 2013 Sheriff's Training Facility	-	5,000	-	5,000	-
Notes:					
Series 2013A Energy Conservation	-	4,990	(269)	4,721	519
Series 2013B Energy Conservation	-	3,806	-	3,806	-
	<u>254,660</u>	<u>54,796</u>	<u>(11,974)</u>	<u>297,482</u>	<u>14,999</u>
Unamortized amounts:					
Bond premiums and discounts	10,314	1,340	(1,363)	10,291	-
	<u>264,974</u>	<u>56,136</u>	<u>(13,337)</u>	<u>307,773</u>	<u>14,999</u>
Special obligation bonds, notes and loans:					
Taxable					
Series 2007 Stadium Facility Project Bonds	25,495	-	(740)	24,755	775
Series 2012 Stadium Facility Project Notes	10,000	-	(10,000)	-	-
Series 2012 Stadium Facility Project Notes	-	8,000	-	8,000	8,000
	<u>35,495</u>	<u>8,000</u>	<u>(10,740)</u>	<u>32,755</u>	<u>8,775</u>
Ohio Public Works Commission loans:					
Rickenbacker Industrial Park	150	-	(75)	75	75
Havens Corners Road at Reynoldsburg-New Albany Road	368	-	(24)	344	24
Scioto-Darby Creek Road	1,304	-	(81)	1,223	81
Tuttle Crossing Boulevard	3,090	-	(182)	2,908	182
Ohio Department of Development:					
Alum Creek Drive	5,516	1,484	-	7,000	7,000
	<u>10,428</u>	<u>1,484</u>	<u>(362)</u>	<u>11,550</u>	<u>7,362</u>
	<u>45,923</u>	<u>9,484</u>	<u>(11,102)</u>	<u>44,305</u>	<u>16,137</u>
Other long-term obligations:					
Compensated absences	39,583	5,567	(4,259)	40,891	4,955
Workers compensation	5,140	1,243	(1,581)	4,802	1,317
Capital leases	24,626	176	(747)	24,055	717
	<u>69,349</u>	<u>6,986</u>	<u>(6,587)</u>	<u>69,748</u>	<u>6,989</u>
	<u>\$ 380,246</u>	<u>\$ 72,606</u>	<u>\$ (31,026)</u>	<u>\$ 421,826</u>	<u>\$ 38,125</u>

**FRANKLIN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**Note 10 – Long-term Liabilities (Continued)**

Changes in business-type long-term obligations during the year, including new issuances, consisted of the following. There were no reductions in compensated absences.

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:					
Series 2010 Sanitary Sewer	\$ 6,550	\$ -	\$ -	\$ 6,550	\$ -
Series 2010-2 Sanitary Sewer	2,220	-	-	2,220	-
	<u>8,770</u>	<u>-</u>	<u>-</u>	<u>8,770</u>	<u>-</u>
Special obligation loans:					
OPWC/OWDA loans:					
OWDA loans:					
Hamilton Meadows Water	8	-	(8)	-	-
Ridgewood Estates and Oakhurst Knolls Sewer	65	-	(65)	-	-
Forest Ridge Sewer	8	-	(8)	-	-
Village Park and Young Estates Water	90	-	(18)	72	19
Village Park and Young Estates Sewer	179	-	(35)	144	38
Darbydale Sewer	820	-	(51)	769	54
Timberlake Water Treatment	2,031	-	(112)	1,919	110
Timberlake Wastewater	1,243	92	(48)	1,287	56
Mon-E-Bak Sewer	-	1,924	(67)	1,857	68
Pleasant Acres Connection Design	4	105	(4)	105	19
Leoard Park Water	-	136	-	136	26
Oakhurst Knolls Wastewater	-	1	-	1	1
OPWC loans:					
Lincoln Village and New Rome Water	165	-	(53)	112	55
Emmit/Mix Avenue Sewer	252	-	(25)	227	26
Water Quality Wastewater	1,942	980	-	2,922	225
Darbydale Wastewater	1,459	-	(94)	1,365	94
ODOT loans:					
West Broad Street Water	-	402	-	402	-
	<u>8,266</u>	<u>3,640</u>	<u>(588)</u>	<u>11,318</u>	<u>791</u>
	17,036	3,640	(588)	20,088	791
Other long-term obligations:					
Compensated absences	98	90	(38)	150	40
	<u>\$ 17,134</u>	<u>\$ 3,730</u>	<u>\$ (626)</u>	<u>\$ 20,238</u>	<u>\$ 831</u>

**Component Units** The component units have no bonded debt. At December 31, 2013, the long-term liabilities consisted of \$905,000 in compensated absences and \$9,232,000 in unearned revenue.

**FRANKLIN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**Note 10 – Long-term Liabilities (Continued)**

**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
2014	\$ 14,480	\$ 13,587	\$ 775	\$ 1,366	\$ 7,362	\$ -
2015	14,955	13,024	815	1,325	287	-
2016	14,880	12,389	860	1,282	287	-
2017	15,490	11,774	905	1,236	287	-
2018	13,475	11,095	955	1,187	287	-
2019-2023	69,225	45,912	5,610	5,097	1,435	-
2024-2028	74,395	29,082	7,340	3,364	1,423	-
2029-2033	54,500	11,410	7,495	1,074	182	-
2034-2038	17,555	2,042	-	-	-	-
	\$ 288,955	\$ 150,315	\$ 24,755	\$ 15,931	\$ 11,550	\$ -

	Notes					
	General Obligation		Special Obligation		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 519	\$ 198	\$ 8,000	\$ 64	\$ 31,136	\$ 15,215
2015	527	190	-	-	16,584	14,539
2016	535	182	-	-	16,562	13,853
2017	543	174	-	-	17,225	13,184
2018	551	166	-	-	15,268	12,448
2019-2023	2,879	696	-	-	79,149	51,705
2024-2028	2,973	297	-	-	86,131	32,743
2029-2033	-	-	-	-	62,177	12,484
2034-2038	-	-	-	-	17,555	2,042
	\$ 8,527	\$ 1,903	\$ 8,000	\$ 64	\$ 341,787	\$ 168,213

**FRANKLIN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**Note 10 – Long-term Liabilities (Continued)**

Business-type Activities (Amounts in 000's)						
	Bonds		Loans		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ -	\$ 481	\$ 791	\$ 143	\$ 791	\$ 624
2015	75	481	827	136	902	617
2016	105	480	807	128	912	608
2017	140	477	786	114	926	591
2018	180	473	764	102	944	575
2019-2023	1,065	2,241	3,626	371	4,691	2,612
2024-2028	1,755	1,920	2,716	180	4,471	2,100
2029-2033	3,775	1,174	1,001	47	4,776	1,221
2034-2035	1,675	150	-	-	1,675	150
	\$ 8,770	\$ 7,877	\$ 11,318	\$ 1,221	\$ 20,088	\$ 9,098

***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 \$281,910,000 from taxes, lease revenues (Note 8), and user charges and payments received on the SWACO and CRAA loans including portions of the Series 2005 Refunding (Note 7). 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. 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" and the "Stadium Facility Note") in the amount of \$32,755,000 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 37.7 percent of the pledged revenues within the County's General Fund. Other than the retirement of notes described in Note 10.B., there were principal payments of \$740,000 in 2013. Interest charges amounted to \$1,489,000, while pledged revenue amounted to \$60,221,000. The County has covenanted to appropriate each year a sufficient amount of the Pledged Revenues to pay the debt service required in such year.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**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, 2013, the fund balance of the Stadium Debt Service fund is \$395,000. 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.

***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, 2013, are an overall debt margin of \$401,273,000 and an unvoted debt margin of \$10,362,000.

***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, 2013, \$41,530,000 remained outstanding on the defeased bonds from the 1993 refunding.

***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:



**FRANKLIN COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

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**Note 10 – Long-term Liabilities (Continued)**

Bonds	Maturity Date	Redemption Dates (Dates Inclusive)	Redemption Prices
Series 2005 FCCS Building	after 12/01/2015	12/01/2015 and thereafter	100%
Series 2005 Refunding	after 12/01/2015	12/01/2015 and thereafter	100%
Series 2007 Courthouse Project	after 12/01/2018	12/01/2017 and thereafter	100%
Series 2007 Animal Shelter Project	after 12/01/2018	12/01/2017 and thereafter	100%
Series 2007 Stadium Facility Project	after 12/01/2018	12/01/2017 and thereafter	100%
Series 2009 Government Center	after 12/01/2018	12/01/2018 and thereafter	100%
Series 2009 Refunding	after 12/01/2018	12/01/2018 and thereafter	100%
Series 2010 Various Purpose	on or after 12/01/2020	06/01/2020 and thereafter	100%
Series 2010-2 Various Purpose	on or after 12/01/2021	12/01/2020 and thereafter	100%
Series 2013 Various Purpose	after 12/01/2022	06/01/2023 and thereafter	100%

**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	1,810
Less accumulated depreciation	(2,383)
	\$ 23,225

**FRANKLIN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 11 – Leases - Lessee Disclosure (Continued)**

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2013, were as follows:

(Amounts in 000's)	
	Primary Government
2014	\$ 1,987
2015	1,946
2016	2,091
2017	2,331
2018	2,126
2019-2023	10,615
2024-2028	10,615
2029-2031	5,661
Total minimum lease payments	37,372
Less amount representing interest	(13,317)
Present value of minimum lease	<u>\$ 24,055</u>

**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
2014	\$ 1,600
2015	1,360
2016	484
2017	281
2018	255
2019-2023	1,271
2024-2028	755
	<u>\$ 6,006</u>

The County does not have operating leases or contracts after 2028. During 2013, the County incurred expenditures of \$4,350,000 for non-cancellable operating leases including \$260,000 to Veterans Memorial, a component unit, for rented office space.

**FRANKLIN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**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, 2013, 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. \$17,000 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. \$14,517,000 has been set aside for “rainy day” purposes. In addition, the Commissioners have designated \$3,644,000 to secure the pledge for the payment of debt service on the Stadium Facility Bonds and Note.

***B. Commitments***

The County had several outstanding capital projects as of December 31, 2013, including software development projects and various construction projects. The projects include the following major commitments:

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(Amounts in 000's)

Project	Phase	Spent to Date	Commitment Remaining
Hall of Justice remodeling	Construction	\$ 20,338	\$ 23,820
Sheriff Training Academy	Construction	206	4,750
Road and bridge projects	Construction	19,107	11,042
Software development	Development	6,092	1,914
Courthouse fire protection upgrade	Construction	25	1,425
Energy conservation measures	Construction	3,676	4,961
Antenna System 800 mhz upgrade	Construction	5,277	-
FCBDD projects	Construction	581	945
		<u>\$ 55,302</u>	<u>\$ 48,857</u>

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**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 \$500,000 within the General Fund in 2013 to satisfy court-ordered judgments, self-insured claims or other settlements. The actual claims paid during 2013 totaled \$212,000. It is estimated that \$17,000 claims and judgments will be due within one year. \$1,510,000 of the General Fund's fund balance has been designated for unasserted claims.

***B. Self-insurance for Health Benefits***

The County provides multiple health care benefit plans that cover approximately 4,900 County employees. Approximately 1,500 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, 2013, accounts payable balances included \$1,281,000 of reported, unpaid County claims and \$6,257,000 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.

**FRANKLIN COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

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**Note 13 – Risk Management (Continued)**

**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, 2013, the long-term liability for Workers' Compensation claims was estimated to be \$4,802,000, a net decrease of \$338,000 from the estimate as of December 31, 2012. The County has designated \$6,310,000 of the General Fund's fund balance for these future payments.

**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 2012 and 2013 were as follows:

	(Amounts in 000's)			
	General Liability	Health Benefits	Workers' Compensation	Total
Unpaid claims at 01/01/12	\$ 7	\$ 6,957	\$ 6,300	\$ 13,264
2012 net change in claims estimate	-	-	(1,160)	(1,160)
2012 incurred claims & IBNR	194	80,102	1,581	81,877
2012 paid claims	(178)	(80,343)	(1,581)	(82,102)
Unpaid claims at 12/31/12	23	6,716	5,140	11,879
2013 net change in claims estimate	-	-	(338)	(338)
2013 incurred claims & IBNR	206	81,435	1,317	82,958
2013 paid claims	(212)	(80,613)	(1,317)	(82,142)
Unpaid claims at 12/31/13	<u>\$ 17</u>	<u>\$ 7,538</u>	<u>\$ 4,802</u>	<u>\$ 12,357</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 13 – Risk Management (Continued)**

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, 2013. 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.

**Note 14 – Defined Benefit Retirement Plans**

***A. Ohio Public Employees Retirement System***

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans. The authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. The three plans are described below:

- Traditional Pension (TP) Plan – a cost-sharing, multiple-employer defined benefit pension plan. OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the TP Plan.
- Member-Directed (MD) Plan – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the MD Plan, members accumulate retirement assets equal to the value of member and vested employer contributions, plus any investment earnings. Members of the MD Plan do not qualify for ancillary benefits.
- Combined (CO) Plan – a cost-sharing, multiple-employer defined benefit pension plan. Under the CO Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the TP Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD Plan. OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the CO Plan.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013, member and employer contribution rates were consistent across all three plans. Members in the law enforcement and public safety divisions exist only within the TP Plan. The 2013 contribution rate for members, other than those engaged in law enforcement and public safety, was 10.0 percent of covered payroll. The law enforcement classification had a member contribution rate of 12.6 percent. The 2013 employer contribution rate was 14.0 percent of covered payroll, except for law enforcement where the rate was 18.1 percent.

**FRANKLIN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 14 – Defined Benefit Retirement Plans (Continued)**

The County's required contributions to OPERS for the years ended December 31, 2013, 2012 and 2011 were as follows:

	(Amounts in 000's)		
	2013	2012	2011
Employer share	\$ 41,356	\$ 40,820	\$ 41,565
Employee share, paid by employer	3,075	3,046	3,063
Total contributions	<u>\$ 44,431</u>	<u>\$ 43,866</u>	<u>\$ 44,628</u>

The full amount has been contributed for 2011 and 2012. For 2013, 88.90 percent has been contributed with the remaining contributions paid when due in 2014.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or calling 614-222-5601 or 800-222-7377.

***B. State Teachers Retirement System of Ohio***

The County also contributes to State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio is a statewide retirement plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, community school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof.

New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to allocate their member contributions and employer contributions equal to 10.5 percent of earned compensation among various investment choices. The Combined Plan offers features of the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated to investment choices by the member, and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the DB Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 14 – Defined Benefit Retirement Plans (Continued)**

STRS Ohio administers three separate pension plans:

- **Defined Benefit (DB) Plan** – Plan benefits are established under Chapter 3307 of the Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the “formula benefit” or the “money-purchase benefit” calculation. Under the “formula benefit,” the retirement allowance is based on years of credited service and final average salary, which is the average of the member’s three highest salary years. The annual allowance is calculated by using a base percentage of 2.2 percent multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31<sup>st</sup> year of earned Ohio service credit is calculated at 2.5 percent. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6 percent for 32 years, 2.7 percent for 33 years and so on) until 100 percent of the final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5 percent instead of 2.2 percent. Under the “money-purchase benefit” calculation, a member’s lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.
- **Defined Contribution (DC) Plan** – Benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5 percent are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump-sum withdrawal. Employer contributions into members’ accounts are vested after the first anniversary of the first day of paid service. Members of the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.
- **Combined (CO) Plan** – Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member’s defined benefit is determined by multiplying 1 percent of the member’s final average salary by the member’s years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 14 – Defined Benefit Retirement Plans (Continued)**

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

Benefits are increased annually by 3 percent of the original base amount for DB Plan participants.

The DB and Combined Plans offer access to health care coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed.

A DB or Combined Plan member with five or more years' credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of members who die before retirement may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the DB Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent (before June 30, 2013) and 11 percent (after July 1, 2013) for members and 14 percent for employers. Actual contributions during 2013 were made equal to the statutory maximum rates. The County's contributions to STRS Ohio for the years ended December 31, 2013, 2012 and 2011 were approximately \$1,347,000, \$1,366,000, and \$1,431,000, respectively. The full amounts have been contributed for 2013, 2012 and 2011.

STRS Ohio issues a stand-alone financial report. A copy can be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling toll-free 1-888-227-7877, or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 15 – Postemployment Benefits**

***A. Ohio Public Employees Retirement System***

OPERS administers three separate pension plans (see Note 14.A.): the Traditional Pension Plan – a cost sharing, multi-employer defined benefit pension plan; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost-sharing, multi-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple employer defined benefit post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-retirement health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have ten 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 Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in ORC Chapter 145.

The ORC provides the statutory authority requiring public employers to fund post retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, local government employers contributed at 14.00 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the ORC. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 1.0 percent during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1.0 percent during calendar year 2013. The portion of employer contributions allocated to health care for the calendar year beginning January 1, 2014 was raised to 2.0 percent for both plans, but they are subject to change based on Board action. Employers will be notified if the portion allocated to health care changes during the calendar year 2014. The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provide. Payment amounts vary depending on the number of covered dependents and the coverage selected.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 15 – Postemployment Benefits (Continued)**

The County's actual contributions for 2013, 2012, and 2011, used to fund OPEB, were approximately \$3,058,000, \$12,094,000, and \$12,307,000, respectively. Actual contributions represent 100 percent of required contributions.

The Health Care Preservation Plan adopted by the OPERS Board of Trustees on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

***B. State Teachers Retirement System of Ohio***

STRS Ohio administers a pension plan that is comprised of: a Defined Benefit Plan; a self-directed Defined Contribution Plan, and a Combined Plan that is a hybrid of the Defined Benefit and Defined Contribution Plan.

Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the Defined Benefit or Combined Plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums.

Pursuant to ORC Chapter 3307, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All benefit recipients, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14.00 percent employer contribution rate, 1.00 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2013, 2012, and 2011. The 14.00 percent employer contribution rate is the maximum rate established under Ohio law. The County's actual contributions for 2013, 2012, and 2011, used to fund OPEB were approximately \$96,000, \$98,000, and \$102,000, respectively.

**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, 2013, there were 148 series of bonds outstanding. The aggregate principal amount payable of these series was \$2,604,557,000.

**FRANKLIN COUNTY, OHIO**

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

**Note 17 – 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						
Inventory	\$ 2,177	\$ 424	\$ 16	\$ -	\$ 788	\$ 3,405
Total nonspendable	2,177	424	16	-	788	3,405
Restricted for:						
Judicial	-	-	-	-	11,598	11,598
Public safety	853	-	-	-	11,819	12,672
Human services	-	-	126,197	-	11,564	137,761
Health	-	286,516	-	80,727	-	367,243
Public works	-	-	-	-	13,235	13,235
Community development	-	-	-	-	193	193
Real estate assessment	-	-	-	-	16,539	16,539
Capital improvements	-	-	-	-	37,527	37,527
Debt service payments	-	-	-	-	425	425
Other	-	-	-	-	5,674	5,674
Total restricted	853	286,516	126,197	80,727	108,574	602,867
Committed to:						
Debt service payments	10,082	-	-	-	-	10,082
Claims	7,820	-	-	-	-	7,820
Pledges	3,644	-	-	-	-	3,644
Capital improvements	1,918	-	-	-	2,491	4,409
27th Pay	600	-	-	-	-	600
Other purposes	2,786	-	-	-	1	2,787
Total committed	26,850	-	-	-	2,492	29,342
Assigned to:						
Debt service payments	-	-	-	-	5,750	5,750
Unassigned (deficit)	137,720	-	-	-	(1,461)	136,259
Total fund balance	<u>\$ 167,600</u>	<u>\$ 286,940</u>	<u>\$ 126,213</u>	<u>\$ 80,727</u>	<u>\$ 116,143</u>	<u>\$ 777,623</u>

**FRANKLIN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**Note 18 – Component Units**

Three 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)				
	ARC Industries	Veterans Memorial Hall	Stadium and Team	Total
Assets:				
Current and other assets	\$ 9,349	\$ 312	\$ 22,344	\$ 32,005
Capital assets, net	816	185	1,618	2,619
Total assets	10,165	497	23,962	34,624
Liabilities:				
Current and other liabilities	443	322	1,636	2,401
Due to primary government	239	-	-	239
Long-term liabilities	-	238	9,899	10,137
Total liabilities	682	560	11,535	12,777
Net position:				
Invested in capital assets	816	185	1,618	2,619
Restricted	5	-	-	5
Unrestricted (deficit)	8,662	(248)	10,809	19,223
Total net position	\$ 9,483	\$ (63)	\$ 12,427	\$ 21,847

Condensed Statement of Activities (Amounts in 000's)				
	ARC Industries	Veterans Memorial Hall	Stadium and Team	Total
Expenses:	\$ 9,668	\$ 2,794	\$ 10,077	\$ 22,539
Program revenues:				
Charges for services	7,789	2,568	12,320	22,677
Operating grants and contributions	2,281	347	-	2,628
	10,070	2,915	12,320	25,305
Net program revenues (expenses)	402	121	2,243	2,766
Other general revenues	249	-	246	495
Change in net position	651	121	2,489	3,261
Net position - beginning	8,832	(184)	9,938	18,586
Net position - ending	\$ 9,483	\$ (63)	\$ 12,427	\$ 21,847

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 19 – 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 \$2,396,993 from the County in 2013. 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 17<sup>th</sup> 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 \$261,250 in 2013. 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 annual operating subsidy of \$150,000 in 2013. 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, 2013**

**Note 19 – 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
<b>Assets:</b>			
Cash, cash equivalents, and investments in segregated accounts	\$ 12,943	\$ 1,419	\$ 1,934
Other assets	25,628	3,268	18,317
Capital assets, net of accumulated depreciation	30	20,448	-
Total assets	38,601	25,135	20,251
<b>Liabilities:</b>			
Current liabilities	74	2,182	461
Noncurrent liabilities	2,183	1,889	14,816
Total liabilities	2,257	4,071	15,277
<b>Net position:</b>			
Invested in capital assets, net of related debt	30	18,273	-
Restricted	32,354	455	3,043
Unrestricted	3,960	2,336	1,931
Total net position	\$ 36,344	\$ 21,064	\$ 4,974

**Note 20 – Related Organizations and Other Agreements**

**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 2013, the General Fund realized revenue of \$4,578,000 under this agreement.

**Central Ohio Workforce Investment Corporation** The Franklin County Department of Job and Family Services (FCDJFS) provides workforce development services for the Central Ohio Workforce Investment Corporation (COWIC) established pursuant to the Workforce Investment Act of 1998. A board of directors separate from FCDJFS heads the COWIC.

**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.

**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.

**FRANKLIN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 20 – Related Organizations and Other Agreements (Continued)**

***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.

***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 Franklin County Educational Service Center is the administrative and fiscal agent for the Council.

***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. The total amount of these revenue bonds outstanding as of December 31, 2013, was \$371,643,000 net of premiums and discounts of \$2,953,000 or a gross amount of \$374,596,000.

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 highly unlikely that it will ever 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.



**FRANKLIN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**Note 20 – Related Organizations and Other Agreements (Continued)**

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 FCA 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 follows:

Year	Percentage
2014 through 2015	25%
2016	26%
2017	27%
2018	28%
2019	29%
2020	30%
2021	31%
2022 and thereafter	32%

***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.

***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.

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

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**Note 21 – Subsequent Events**

On February 11, 2014, the County issued taxable special obligation notes in the amount of \$6 million for the purpose of retiring the Series 2013 Stadium Facility Project Notes. Huntington Investment Company, a party with a vested interest in the Huntington Park stadium, held the old notes and purchased the new notes. Huntington National Bank has entered into a sponsorship agreement with the Stadium and Team, whereby in exchange for naming rights, the bank will provide \$9 million over twenty years.

On March 11, 2014, the County issued Various Purpose Limited Tax Refunding Bonds, Series 2014 in the amount of \$92.69 million for the purpose of (a) advance refunding of a portion of the County's outstanding Various Purpose Limited Tax General Obligation Bonds, Series 2005, dated October 26, 2005 (the "Series 2005 Bonds"), (b) advance refunding a portion of the County's outstanding Various Purpose Limited Tax General Obligation Bonds, Series 2007, dated July 24, 2007 (the "Series 2007 Bonds"), (c) currently refunding all of the County's outstanding Various Purpose Limited Tax Build America Bonds (Federal Taxable – Direct Payment), Series 2010A, dated April 20, 2010 (the "Series 2010A Bonds"), and (d) currently refunding the County's outstanding Various Purpose Limited Tax Build America Bonds (Federal Taxable – Direct Payment), Series 2010-2B, dated December 8, 2010 (the "Series 2010-2B Bonds" and, together with the Series 2005 Bonds, the Series 2007 Bonds and the Series 2010A Bonds, the "Refunded Bonds").

**Combining and Individual Fund  
Statements and Schedules**

## ***FRANKLIN COUNTY, OHIO***

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### **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 restrict 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 subdivision during the distribution of their property tax revenue.

Additional special revenue funds are listed below:

- Convention Center Lease
- Homeland Security and Justice 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
- Maryhaven Debt Service
- Stadium Debt Service

## ***FRANKLIN COUNTY, OHIO***

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### **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:

New Building Construction – This fund accounts for land acquisition and construction of a new court building.

Animal Shelter Construction – This fund accounts for the land acquisition and construction of a new animal shelter.

Energy Conservation Measures – This fund accounts for costs associated with the installation or modification of an installation in, or remodeling of, an existing building, to reduce energy consumption.

Vets Memorial Projects – This fund accounts for improvements to the Veterans Memorial Hall.

Clean Ohio Grant – This fund accounts for the environmental remediation and redevelopment of a former landfill site.

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

Hall of Justice Improvements – This fund accounts for improvements to the Franklin County Hall of Justice.

Road Projects-2010 Bonds – This fund accounts for construction costs associated with improving certain intersections and roads in the County. These costs are financed by bonded debt.

Whim's Ditch – This fund accounts for land acquisition and construction costs of Whim's Ditch.

Children Services Building Purchase – This fund accounts for the land acquisition and purchase of a new building.

Sheriff Training Academy – This fund accounts for costs associated with the design and construction of the Sheriff Training Academy facility.

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.

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

**FRANKLIN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2013**

(Amounts in 000's)

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
Assets:				
Equity with County Treasurer	\$ 77,624	\$ 1,189	\$ 35,138	\$ 113,951
Cash and investments in segregated accounts	3,448	-	4,962	8,410
Property taxes receivable, net	48,161	-	-	48,161
Accounts receivable	1,003	-	-	1,003
Accrued interest receivable	-	-	20	20
Due from other funds	209	-	-	209
Due from other governments	26,394	-	290	26,684
Notes receivable	-	5,750	-	5,750
Leases receivable	-	1,277	-	1,277
Loans receivable, net	3,738	-	-	3,738
Inventories	788	-	-	788
Total assets	\$ 161,365	\$ 8,216	\$ 40,410	\$ 209,991
Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Accrued wages	\$ 3,221	\$ -	\$ -	\$ 3,221
Accounts payable	9,609	-	87	9,696
Matured bonds and interest payable	-	764	-	764
Due to other funds	718	-	-	718
Unearned revenue	6,540	-	-	6,540
Advances from other funds	3,192	-	-	3,192
Total liabilities	23,280	764	87	24,131
Deferred inflows of resources:				
Property taxes	47,833	-	-	47,833
Unavailable revenue	20,302	1,277	305	21,884
Total deferred inflows of resources	68,135	1,277	305	69,717
Fund balances:				
Nonspendable	788	-	-	788
Restricted	70,622	425	37,527	108,574
Committed	1	-	2,491	2,492
Assigned	-	5,750	-	5,750
Unassigned	(1,461)	-	-	(1,461)
Total fund balances	69,950	6,175	40,018	116,143
Total liabilities, deferred inflows of resources, and fund balances				
	\$ 161,365	\$ 8,216	\$ 40,410	\$ 209,991

**FRANKLIN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2013**

(Amounts in 000's)

	Public Assistance	Motor Vehicle and Gasoline Tax	Senior Services	Zoological Park
<b>Assets:</b>				
Equity with County Treasurer	\$ 4,305	\$ 10,399	\$ 13,867	\$ 2,113
Cash and investments in segregated accounts	-	-	-	-
Property taxes receivable, net	-	-	31,080	17,081
Accounts receivable	192	158	336	-
Due from other funds	-	8	170	-
Due from other governments	2,170	15,775	1,768	921
Loans receivable, net	-	-	-	-
Inventories	31	625	3	-
Total assets	\$ 6,698	\$ 26,965	\$ 47,224	\$ 20,115
 <b>Liabilities, deferred inflows of resources, and fund balances:</b>				
<b>Liabilities:</b>				
Accrued wages	\$ 1,150	\$ 541	\$ 204	\$ -
Accounts payable	2,159	969	2,088	1,443
Due to other funds	190	4	5	-
Unearned revenue	1,569	-	-	-
Advances from other funds	1,018	-	-	-
Total liabilities	6,086	1,514	2,297	1,443
 <b>Deferred inflows of resources:</b>				
Property taxes	-	-	30,870	16,963
Unavailable revenue	1,256	11,799	3,241	1,709
Total deferred inflows of resources	1,256	11,799	34,111	18,672
 <b>Fund balances:</b>				
Nonspendable	31	625	3	-
Restricted	-	13,027	10,813	-
Committed	-	-	-	-
Unassigned	(675)	-	-	-
Total fund balances	(644)	13,652	10,816	-
 <b>Total liabilities, deferred inflows of resources, and fund balances</b>				
	\$ 6,698	\$ 26,965	\$ 47,224	\$ 20,115

(Continued on next page)

**FRANKLIN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2013**

*(Amounts in 000's)*

	Child Support Enforcement	Real Estate Assessment	Homeland Security and Justice Programs	Economic Development and Planning
<b>Assets:</b>				
Equity with County Treasurer	\$ 57	\$ 17,162	\$ 1,526	\$ 636
Cash and investments in segregated accounts	-	-	-	-
Property taxes receivable, net	-	-	-	-
Accounts receivable	1	-	-	-
Due from other funds	-	-	-	-
Due from other governments	1,270	-	843	953
Loans receivable, net	-	-	-	3,738
Inventories	9	16	-	-
<b>Total assets</b>	<b>\$ 1,337</b>	<b>\$ 17,178</b>	<b>\$ 2,369</b>	<b>\$ 5,327</b>
<b>Liabilities, deferred inflows of resources, and fund balances:</b>				
<b>Liabilities:</b>				
Accrued wages	\$ 509	\$ 262	\$ 15	\$ 9
Accounts payable	33	345	380	944
Due to other funds	295	16	1	1
Unearned revenue	-	-	1,128	3,738
Advances from other funds	500	-	1,300	40
<b>Total liabilities</b>	<b>1,337</b>	<b>623</b>	<b>2,824</b>	<b>4,732</b>
<b>Deferred inflows of resources:</b>				
Property taxes	-	-	-	-
Unavailable revenue	-	-	322	402
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>322</b>	<b>402</b>
<b>Fund balances:</b>				
Nonspendable	9	16	-	-
Restricted	-	16,539	-	193
Committed	-	-	-	-
Unassigned	(9)	-	(777)	-
<b>Total fund balances</b>	<b>-</b>	<b>16,555</b>	<b>(777)</b>	<b>193</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 1,337</b>	<b>\$ 17,178</b>	<b>\$ 2,369</b>	<b>\$ 5,327</b>

(Continued on next page)



**FRANKLIN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2013**

*(Amounts in 000's)*

	<u>Dog and Kennel</u>	<u>Wireless Enhanced 9-1-1</u>	<u>Domestic and Juvenile Court Grants</u>	<u>Adult Probation and Community Corrections</u>
<b>Assets:</b>				
Equity with County Treasurer	\$ 554	\$ 1,745	\$ 2,892	\$ 1,694
Cash and investments in segregated accounts	-	-	-	-
Property taxes receivable, net	-	-	-	-
Accounts receivable	14	-	-	8
Due from other funds	-	-	-	-
Due from other governments	-	431	2,086	-
Loans receivable, net	-	-	-	-
Inventories	42	-	-	-
<b>Total assets</b>	<b><u>\$ 610</u></b>	<b><u>\$ 2,176</u></b>	<b><u>\$ 4,978</u></b>	<b><u>\$ 1,702</u></b>
 <b>Liabilities, deferred inflows of resources, and fund balances:</b>				
<b>Liabilities:</b>				
Accrued wages	\$ 113	\$ -	\$ 53	\$ 94
Accounts payable	198	110	245	26
Due to other funds	44	-	67	81
Unearned revenue	105	-	-	-
Advances from other funds	75	-	-	-
<b>Total liabilities</b>	<b><u>535</u></b>	<b><u>110</u></b>	<b><u>365</u></b>	<b><u>201</u></b>
 <b>Deferred inflows of resources:</b>				
Property taxes	-	-	-	-
Unavailable revenue	-	-	1,488	-
<b>Total deferred inflows of resources</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,488</u></b>	<b><u>-</u></b>
 <b>Fund balances:</b>				
Nonspendable	42	-	-	-
Restricted	33	2,066	3,125	1,501
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b><u>75</u></b>	<b><u>2,066</u></b>	<b><u>3,125</u></b>	<b><u>1,501</u></b>
 <b>Total liabilities, deferred inflows of resources, and fund balances</b>				
	<b><u>\$ 610</u></b>	<b><u>\$ 2,176</u></b>	<b><u>\$ 4,978</u></b>	<b><u>\$ 1,702</u></b>

(Continued on next page)

**FRANKLIN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2013**

*(Amounts in 000's)*

	Emergency Management Agency	Other Special Revenue	Total
<b>Assets:</b>			
Equity with County Treasurer	\$ 1,399	\$ 19,275	\$ 77,624
Cash and investments in segregated accounts	-	3,448	3,448
Property taxes receivable, net	-	-	48,161
Accounts receivable	-	294	1,003
Due from other funds	-	31	209
Due from other governments	176	1	26,394
Loans receivable, net	-	-	3,738
Inventories	6	56	788
Total assets	\$ 1,581	\$ 23,105	\$ 161,365
<b>Liabilities, deferred inflows of resources, and fund balances:</b>			
<b>Liabilities:</b>			
Accrued wages	\$ 39	\$ 232	\$ 3,221
Accounts payable	131	538	9,609
Due to other funds	5	9	718
Unearned revenue	-	-	6,540
Advances from other funds	-	259	3,192
Total liabilities	175	1,038	23,280
<b>Deferred inflows of resources:</b>			
Property taxes	-	-	47,833
Unavailable revenue	85	-	20,302
Total deferred inflows of resources	85	-	68,135
<b>Fund balances:</b>			
Nonspendable	6	56	788
Restricted	1,315	22,010	70,622
Committed	-	1	1
Unassigned	-	-	(1,461)
Total fund balances	1,321	22,067	69,950
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,581	\$ 23,105	\$ 161,365

**FRANKLIN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2013**

*(Amounts in 000's)*

	General Bond Retirement	Maryhaven Debt Service	Stadium Debt Service	Total
Assets:				
Equity with County Treasurer	\$ 764	\$ 30	\$ 395	\$ 1,189
Notes receivable	5,750	-	-	5,750
Leases receivable	-	1,277	-	1,277
Total assets	\$ 6,514	\$ 1,307	\$ 395	\$ 8,216
Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Matured bonds and interest payable	\$ 764	\$ -	\$ -	\$ 764
Total liabilities	764	-	-	764
Deferred inflows of resources:				
Unavailable revenue	-	1,277	-	1,277
Fund balances:				
Restricted	-	30	395	425
Assigned	5,750	-	-	5,750
Total fund balance	5,750	30	395	6,175
Total liabilities, deferred inflows of resources, and fund balance				
	\$ 6,514	\$ 1,307	\$ 395	\$ 8,216

**FRANKLIN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2013**

*(Amounts in 000's)*

	Energy Conservation Measures	Vets Memorial Projects	Criminal Justice Information System	Hall of Justice Improvements
Assets:				
Equity with County Treasurer	\$ -	\$ 149	\$ 2,500	\$ 24,389
Cash and investments in segregated accounts	4,962	-	-	-
Accrued interest receivable	-	-	-	17
Due from other governments	-	-	-	-
Total assets	<u>\$ 4,962</u>	<u>\$ 149</u>	<u>\$ 2,500</u>	<u>\$ 24,406</u>
Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 87
Total liabilities	-	-	-	87
Deferred inflows of resources:				
Unavailable revenue	-	-	-	13
Fund balances:				
Restricted	4,962	-	2,500	24,306
Committed	-	149	-	-
Total fund balances	<u>4,962</u>	<u>149</u>	<u>2,500</u>	<u>24,306</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,962</u>	<u>\$ 149</u>	<u>\$ 2,500</u>	<u>\$ 24,406</u>

(Continued on next page)

**FRANKLIN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2013**

*(Amounts in 000's)*

	Whim's Ditch	Children Services Building Purchase	Sheriff Training Academy	Board of Elections Facility
Assets:				
Equity with County Treasurer	\$ 337	\$ 273	\$ 4,846	\$ 575
Cash and investments in segregated accounts	-	-	-	-
Accrued interest receivable	-	-	3	-
Due from other governments	290	-	-	-
Total assets	\$ 627	\$ 273	\$ 4,849	\$ 575
Liabilities, deferred inflows of resources, and fund balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue	290	-	2	-
Fund balances:				
Restricted	337	-	4,847	575
Committed	-	273	-	-
Total fund balances	337	273	4,847	575
Total liabilities, deferred inflows of resources, and fund balances				
	\$ 627	\$ 273	\$ 4,849	\$ 575

(Continued on next page)

**FRANKLIN COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2013**

*(Amounts in 000's)*

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	Network Infrastructure	Other Capital Projects	Total
Assets:			
Equity with County Treasurer	\$ 1,800	\$ 269	\$ 35,138
Cash and investments in segregated accounts	-	-	4,962
Accrued interest receivable	-	-	20
Due from other governments	-	-	290
Total assets	<u>\$ 1,800</u>	<u>\$ 269</u>	<u>\$ 40,410</u>
Liabilities, deferred inflows of resources, and fund balances:			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 87
Total liabilities	-	-	87
Deferred inflows of resources:			
Unavailable revenue	-	-	305
Fund balances:			
Restricted	-	-	37,527
Committed	1,800	269	2,491
Total fund balances	<u>1,800</u>	<u>269</u>	<u>40,018</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,800</u>	<u>\$ 269</u>	<u>\$ 40,410</u>

**FRANKLIN COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For The Year Ended December 31, 2013**

(Amounts in 000's)

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
Revenues:				
Property taxes	\$ 46,445	\$ -	\$ -	\$ 46,445
Licenses and permits	1,918	-	-	1,918
Fees and charges for services	40,521	-	-	40,521
Fines and forfeitures	3,402	-	-	3,402
Intergovernmental	132,711	-	418	133,129
Investment income	20	-	22	42
Other	11,005	5,760	-	16,765
Total revenues	236,022	5,760	440	242,222
Expenditures:				
Current:				
General government	26,341	-	-	26,341
Judicial	5,458	-	-	5,458
Public safety	27,974	-	-	27,974
Human services	109,741	-	-	109,741
Health	280	-	-	280
Public works	43,123	-	-	43,123
Conservation and recreation	18,200	-	-	18,200
Community development	2,869	-	-	2,869
Capital outlays	-	-	32,428	32,428
Debt service:				
Principal retirement	721	22,714	-	23,435
Interest charges	1,263	14,931	-	16,194
Debt issuance cost	-	23	842	865
Intergovernmental grants	7,596	-	-	7,596
Total expenditures	243,566	37,668	33,270	314,504
Excess (deficiency) of revenues over (under) expenditures	(7,544)	(31,908)	(32,830)	(72,282)
Other financing sources (uses):				
Transfers in	15,781	22,023	8,738	46,542
Transfers out	(3,156)	-	(2,036)	(5,192)
Issuance of debt	-	8,000	51,296	59,296
Proceeds of loans	1,483	-	-	1,483
Premium on issuance of debt	-	620	1,074	1,694
Discount on issuance of bonds	-	-	(387)	(387)
Sale of capital assets	16	-	-	16
Total other financing sources (uses)	14,124	30,643	58,685	103,452
Net change in fund balances	6,580	(1,265)	25,855	31,170
Fund balances - beginning	63,370	7,440	14,163	84,973
Fund balances - ending	\$ 69,950	\$ 6,175	\$ 40,018	\$ 116,143

**FRANKLIN COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

(Amounts in 000's)

	Public Assistance	Motor Vehicle and Gasoline Tax	Senior Services	Zoological Park
Revenues:				
Property taxes	\$ -	\$ -	\$ 30,058	\$ 16,387
Licenses and permits	-	9	-	-
Fees and charges for services	-	3,636	1,183	-
Fines and forfeitures	-	544	-	-
Intergovernmental	55,393	34,507	5,483	1,813
Investment income	-	12	-	-
Other	2,918	207	302	-
Total revenues	58,311	38,915	37,026	18,200
Expenditures:				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Human services	58,793	-	32,122	-
Health	-	-	-	-
Public works	-	41,235	-	-
Conservation and recreation	-	-	-	18,200
Community development	-	-	-	-
Debt service:				
Principal retirement	434	287	-	-
Interest charges	1,263	-	-	-
Intergovernmental grants	-	-	153	-
Total expenditures	60,490	41,522	32,275	18,200
Excess (deficiency) of revenues over (under) expenditures	(2,179)	(2,607)	4,751	-
Other financing sources (uses):				
Transfers in	5,257	30	-	-
Transfers out	-	(1,556)	-	-
Proceeds of loans	-	1,483	-	-
Sale of capital assets	-	9	-	-
Total other financing sources (uses)	5,257	(34)	-	-
Net change in fund balances	3,078	(2,641)	4,751	-
Fund balances - beginning	(3,722)	16,293	6,065	-
Fund balances - ending	\$ (644)	\$ 13,652	\$ 10,816	\$ -

(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, 2013***

*(Amounts in 000's)*

	Child Support Enforcement	Real Estate Assessment	Convention Center Lease	Homeland Security and Justice Programs
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fees and charges for services	2,865	17,851	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	14,046	-	-	4,982
Investment income	-	-	-	-
Other	84	44	6,562	2
Total revenues	16,995	17,895	6,562	4,984
Expenditures:				
Current:				
General government	-	13,649	6,562	-
Judicial	-	-	-	-
Public safety	-	-	-	2,547
Human services	18,648	-	-	-
Health	-	-	-	-
Public works	-	-	-	-
Conservation and recreation	-	-	-	-
Community development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest charges	-	-	-	-
Intergovernmental grants	-	-	-	3,386
Total expenditures	18,648	13,649	6,562	5,933
Excess (deficiency) of revenues over (under) expenditures	(1,653)	4,246	-	(949)
Other financing sources (uses):				
Transfers in	1,653	-	-	100
Transfers out	-	-	-	-
Proceeds of loans	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	1,653	-	-	100
Net change in fund balances	-	4,246	-	(849)
Fund balances - beginning	-	12,309	-	72
Fund balances - ending	\$ -	\$ 16,555	\$ -	\$ (777)

(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, 2013***

*(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	-	1,482	-	-
Fees and charges for services	197	457	-	-
Fines and forfeitures	-	248	-	-
Intergovernmental	3,560	-	2,428	3,893
Investment income	-	-	-	-
Other	1	56	-	4
Total revenues	3,758	2,243	2,428	3,897
Expenditures:				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	4,501	248	3,994
Human services	-	-	-	-
Health	-	-	-	-
Public works	-	-	-	-
Conservation and recreation	-	-	-	-
Community development	2,869	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest charges	-	-	-	-
Intergovernmental grants	971	-	2,497	-
Total expenditures	3,840	4,501	2,745	3,994
Excess (deficiency) of revenues over (under) expenditures	(82)	(2,258)	(317)	(97)
Other financing sources (uses):				
Transfers in	439	2,400	3	-
Transfers out	-	-	-	-
Proceeds of loans	-	-	-	-
Sale of capital assets	-	7	-	-
Total other financing sources (uses)	439	2,407	3	-
Net change in fund balances	357	149	(314)	(97)
Fund balances - beginning	(164)	(74)	2,380	3,222
Fund balances - ending	\$ 193	\$ 75	\$ 2,066	\$ 3,125

(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, 2013**

(Amounts in 000's)

	Adult Probation and Community Corrections	Emergency Management Agency	Other Special Revenue	Total
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ 46,445
Licenses and permits	-	-	427	1,918
Fees and charges for services	112	912	13,308	40,521
Fines and forfeitures	-	-	2,610	3,402
Intergovernmental	3,125	1,820	1,661	132,711
Investment income	-	-	8	20
Other	-	46	779	11,005
Total revenues	<u>3,237</u>	<u>2,778</u>	<u>18,793</u>	<u>236,022</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	6,130	26,341
Judicial	-	-	5,458	5,458
Public safety	3,313	2,308	11,063	27,974
Human services	-	-	178	109,741
Health	-	-	280	280
Public works	-	-	1,888	43,123
Conservation and recreation	-	-	-	18,200
Community development	-	-	-	2,869
<b>Debt service:</b>				
Principal retirement	-	-	-	721
Interest charges	-	-	-	1,263
Intergovernmental grants	-	544	45	7,596
Total expenditures	<u>3,313</u>	<u>2,852</u>	<u>25,042</u>	<u>243,566</u>
Excess (deficiency) of revenues over (under) expenditures	(76)	(74)	(6,249)	(7,544)
<b>Other financing sources (uses):</b>				
Transfers in	-	-	5,899	15,781
Transfers out	-	-	(1,600)	(3,156)
Proceeds of loans	-	-	-	1,483
Sale of capital assets	-	-	-	16
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,299</u>	<u>14,124</u>
Net change in fund balances	(76)	(74)	(1,950)	6,580
Fund balances - beginning	1,577	1,395	24,017	63,370
Fund balances - ending	<u>\$ 1,501</u>	<u>\$ 1,321</u>	<u>\$ 22,067</u>	<u>\$ 69,950</u>

**FRANKLIN COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2013***

*(Amounts in 000's)*

	General Bond Retirement	Maryhaven Debt Service	Stadium Debt Service	Total
Revenues:				
Other	\$ 1,188	\$ 359	\$ 4,213	\$ 5,760
Total revenues	1,188	359	4,213	5,760
Expenditures:				
Debt service:				
Principal retirement	11,694	280	10,740	22,714
Interest charges	13,363	79	1,489	14,931
Debt issuance costs	-	-	23	23
Total expenditures	25,057	359	12,252	37,668
Excess (deficiency) of revenues over (under) expenditures	(23,869)	-	(8,039)	(31,908)
Other financing sources (uses):				
Transfers in	22,023	-	-	22,023
Issuance of debt	-	-	8,000	8,000
Premium on issuance of debt	596	-	24	620
Total other financing sources (uses)	22,619	-	8,024	30,643
Net change in fund balance	(1,250)	-	(15)	(1,265)
Fund balance - beginning	7,000	30	410	7,440
Fund balance - ending	\$ 5,750	\$ 30	\$ 395	\$ 6,175

**FRANKLIN COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013***

*(Amounts in 000's)*

	New Building Construction	Animal Shelter Construction	Energy Conservation Measures	Vets Memorial Projects
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	(1)	2	-
Total revenues	-	(1)	2	-
Expenditures:				
Capital outlays	41	-	3,677	157
Debt service:				
Debt issuance costs	-	-	159	-
Total expenditures	41	-	3,836	157
Excess (deficiency) of revenues over (under) expenditures	(41)	(1)	(3,834)	(157)
Other financing sources (uses):				
Transfers in	-	-	-	3,000
Transfers out	(940)	(284)	-	(97)
Issuance of debt	-	-	8,796	-
Premium on issuance of debt	-	-	-	-
Discount on issuance of bonds	-	-	-	-
Total other financing sources (uses)	(940)	(284)	8,796	2,903
Net change in fund balances	(981)	(285)	4,962	2,746
Fund balances - beginning	981	285	-	(2,597)
Fund balances - ending	\$ -	\$ -	\$ 4,962	\$ 149

(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, 2013***

*(Amounts in 000's)*

	Criminal Justice Information System	Hall of Justice Improvements	Road Projects - 2010 Bonds	Whim's Ditch
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ 418
Investment income	-	17	-	-
Total revenues	-	17	-	418
Expenditures:				
Capital outlays	936	12,436	534	732
Debt service:				
Debt issuance costs	-	606	-	-
Total expenditures	936	13,042	534	732
Excess (deficiency) of revenues over (under) expenditures	(936)	(13,025)	(534)	(314)
Other financing sources (uses):				
Transfers in	3,363	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	37,500	-	-
Premium on issuance of debt	-	944	-	-
Discount on issuance of bonds	-	(335)	-	-
Total other financing sources (uses)	3,363	38,109	-	-
Net change in fund balances	2,427	25,084	(534)	(314)
Fund balances - beginning	73	(778)	534	651
Fund balances - ending	\$ 2,500	\$ 24,306	\$ -	\$ 337

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**FRANKLIN COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013***

*(Amounts in 000's)*

	Children Services Building Purchase	Sheriff Training Academy	Board of Elections Facility	Network Infrastructure
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	4	-	-
Total revenues	-	4	-	-
Expenditures:				
Capital outlays	13,757	158	-	-
Debt service:				
Debt issuance costs	-	77	-	-
Total expenditures	13,757	235	-	-
Excess (deficiency) of revenues over (under) expenditures	(13,757)	(231)	-	-
Other financing sources (uses):				
Transfers in	-	-	575	1,800
Transfers out	-	-	-	-
Issuance of debt	-	5,000	-	-
Premium on issuance of debt	-	130	-	-
Discount on issuance of bonds	-	(52)	-	-
Total other financing sources (uses)	-	5,078	575	1,800
Net change in fund balances	(13,757)	4,847	575	1,800
Fund balances - beginning	14,030	-	-	-
Fund balances - ending	\$ 273	\$ 4,847	\$ 575	\$ 1,800

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**FRANKLIN COUNTY, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013***

*(Amounts in 000's)*

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	Other Capital Projects	Total
Revenues:		
Intergovernmental	\$ -	\$ 418
Investment income	-	22
Total revenues	-	440
Expenditures:		
Capital outlays	-	32,428
Debt service:		
Debt issuance costs	-	842
Total expenditures	-	33,270
Excess (deficiency) of revenues over (under) expenditures	-	(32,830)
Other financing sources (uses):		
Transfers in	-	8,738
Transfers out	(715)	(2,036)
Issuance of debt	-	51,296
Premium on issuance of debt	-	1,074
Discount on issuance of bonds	-	(387)
Total other financing sources (uses)	(715)	58,685
Net change in fund balances	(715)	25,855
Fund balances - beginning	984	14,163
Fund balances - ending	\$ 269	\$ 40,018



**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, 2013***

*(Amounts in 000's)*

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget
				Positive (Negative)
<b>Revenues:</b>				
Sales tax	\$ 146,444	\$ 154,033	\$ 154,033	\$ -
Property taxes	37,682	39,755	38,826	(929)
Licenses and permits	402	402	397	(5)
Fees and charges for services	45,036	47,093	48,819	1,726
Fines and forfeitures	1,077	1,077	1,117	40
Intergovernmental	35,636	32,669	32,783	114
Investment income	7,921	7,491	7,726	235
Other	2,956	3,681	3,067	(614)
Total revenues	277,154	286,201	286,768	567
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General government</b>				
<b>Commissioners</b>				
Personal services	3,604	2,260	2,170	90
Fringe benefits	1,036	831	793	38
Materials and services	4,297	5,694	5,682	12
Capital outlays	100	2	-	2
Contingencies	2,978	17	-	17
Total commissioners	12,015	8,804	8,645	159
<b>General services</b>				
Personal services	1,135	1,142	1,087	55
Fringe benefits	549	550	520	30
Materials and services	3,952	3,952	3,842	110
Capital outlays	81	581	581	-
Total general services	5,717	6,225	6,030	195
<b>Public facilities management</b>				
Personal services	8,419	7,679	7,541	138
Fringe benefits	4,406	4,023	3,948	75
Materials and services	13,313	15,806	15,381	425
Grants	-	80	80	-
Capital outlays	-	197	197	-
Total public facilities management	26,138	27,785	27,147	638

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**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, 2013***

*(Amounts in 000's)*

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Human resources				
Personal services	613	624	608	16
Fringe benefits	300	302	270	32
Materials and services	263	263	254	9
Total human resources	1,176	1,189	1,132	57
Community partnerships				
Personal services	41	43	43	-
Fringe benefits	15	16	16	-
Materials and services	2	2	-	2
Grants	7,501	8,383	8,378	5
Total community partnerships	7,559	8,444	8,437	7
Auditor				
Personal services	1,283	1,357	1,352	5
Fringe benefits	563	536	531	5
Materials and services	1,255	1,287	1,276	11
Capital outlays	52	37	37	-
Total auditor	3,153	3,217	3,196	21
Data center				
Personal services	3,883	3,942	3,826	116
Fringe benefits	1,528	1,537	1,461	76
Materials and services	2,014	2,643	2,283	360
Capital outlays	158	211	194	17
Total data center	7,583	8,333	7,764	569
Recorder				
Personal services	1,892	2,028	2,020	8
Fringe benefits	959	924	913	11
Materials and services	66	53	50	3
Total recorder	2,917	3,005	2,983	22
Treasurer				
Personal services	972	1,007	998	9
Fringe benefits	474	476	465	11
Materials and services	459	438	370	68
Total treasurer	1,905	1,921	1,833	88

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**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, 2013***

*(Amounts in 000's)*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Board of elections				
Personal services	4,161	4,762	4,690	72
Fringe benefits	1,172	1,205	1,160	45
Materials and services	2,123	1,865	1,743	122
Grants	25	-	-	-
Capital outlays	335	335	311	24
Total board of elections	7,816	8,167	7,904	263
Commissioners - risk management				
Materials and services	500	500	212	288
Total commissioners-risk management	500	500	212	288
Total general government	76,479	77,590	75,283	2,307
Judicial				
Prosecuting attorney				
Personal services	9,740	9,898	9,582	316
Fringe benefits	3,977	4,003	3,494	509
Materials and services	653	929	546	383
Capital outlays	-	102	74	28
Total prosecuting attorney	14,370	14,932	13,696	1,236
Court of appeals				
Fringe benefits	243	243	219	24
Materials and services	315	315	251	64
Total court of appeals	558	558	470	88
Common pleas court				
Personal services	10,142	10,555	10,446	109
Fringe benefits	4,502	4,347	4,321	26
Materials and services	4,388	4,288	4,163	125
Capital outlays	-	100	100	-
Total common pleas court	19,032	19,290	19,030	260
Domestic and juvenile court				
Personal services	13,267	14,380	14,325	55
Fringe benefits	6,743	6,694	6,672	22
Materials and services	6,687	6,876	6,854	22
Capital outlays	22	22	21	1
Total domestic and juvenile court	26,719	27,972	27,872	100

(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, 2013***

*(Amounts in 000's)*

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Probate court				
Personal services	1,920	2,297	2,266	31
Fringe benefits	923	995	972	23
Materials and services	501	533	523	10
Capital outlays	-	8	8	-
Total probate court	3,344	3,833	3,769	64
Clerk of courts				
Personal services	4,958	4,985	4,496	489
Fringe benefits	2,786	2,790	2,467	323
Materials and services	587	587	456	131
Capital outlays	-	21	17	4
Total clerk of courts	8,331	8,383	7,436	947
Municipal court				
Personal services	567	590	590	-
Fringe benefits	183	179	179	-
Materials and services	1,003	1,043	1,042	1
Total municipal court	1,753	1,812	1,811	1
Municipal court clerk				
Personal services	39	39	39	-
Fringe benefits	12	12	12	-
Materials and services	77	77	70	7
Total municipal court clerk	128	128	121	7
Public defender				
Personal services	7,098	7,253	7,243	10
Fringe benefits	2,888	2,858	2,833	25
Materials and services	1,303	1,386	1,354	32
Capital outlays	-	7	7	-
Total public defender	11,289	11,504	11,437	67
Total judicial	85,524	88,412	85,642	2,770
Public safety				
Coroner				
Personal services	1,973	1,925	1,870	55
Fringe benefits	719	722	670	52
Materials and services	512	585	567	18
Capital outlays	107	148	146	2
Total coroner	3,311	3,380	3,253	127

(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, 2013***

*(Amounts in 000's)*

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget
				Positive (Negative)
Sheriff				
Personal services	54,135	58,966	58,914	52
Fringe benefits	21,619	21,946	21,671	275
Materials and services	12,963	13,224	12,883	341
Capital outlays	564	578	335	243
Contingencies	2,578	-	-	-
Total sheriff	91,859	94,714	93,803	911
Sheriff - rotary				
Personal services	2,175	2,402	2,402	-
Fringe benefits	845	914	890	24
Materials and services	128	162	129	33
Total sheriff - rotary	3,148	3,478	3,421	57
Total public safety	98,318	101,572	100,477	1,095
Human services				
Veterans' service commission				
Personal services	971	952	882	70
Fringe benefits	466	466	421	45
Materials and services	1,244	1,387	1,341	46
Grants	2,062	2,497	2,473	24
Contingencies	125	-	-	-
Total human services	4,868	5,302	5,117	185
Public works				
Engineer				
Personal services	393	399	398	1
Fringe benefits	161	165	163	2
Materials and services	42	39	9	30
Total public works	596	603	570	33
Community development				
Economic development and planning				
Personal services	836	844	768	76
Fringe benefits	398	399	324	75
Materials and services	602	602	428	174
Grants	2,140	2,240	2,156	84
Capital outlays	30	30	26	4
Total community development	4,006	4,115	3,702	413

(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, 2013***

*(Amounts in 000's)*

	Budgeted Amounts		Actual Amounts	Variance with Final
	Original	Final		Budget Positive (Negative)
Capital outlays				
Public facilities management - permanent				
Capital outlays	2,190	2,207	289	1,918
Total capital outlays	2,190	2,207	289	1,918
Debt service				
Principal retirement	74	74	74	-
Debt issuance cost	25	57	56	1
Total debt service	99	131	130	1
Intergovernmental grants				
Community partnerships				
Intergovernmental grants	5,031	5,031	5,031	-
Total intergovernmental grants	5,031	5,031	5,031	-
Total expenditures	277,111	284,963	276,241	8,722
Excess (deficiency) of revenues over (under) expenditures	43	1,238	10,527	9,289
Other financing sources (uses):				
Transfers in	1,696	5,638	4,016	(1,622)
Transfers out	(46,083)	(53,911)	(39,817)	14,094
Advances in	-	4,692	4,692	-
Advances out	(3,879)	(3,879)	(3,879)	-
Issuance of debt	3,473	3,500	3,500	-
Premium on issuance of debt	-	57	57	-
Proceeds from sale of capital assets	1	14	22	8
Total other financing sources (uses)	(44,792)	(43,889)	(31,409)	12,480
Net change in fund balance	(44,749)	(42,651)	(20,882)	21,769
Fund balance - beginning	156,471	156,471	156,471	-
Fund balance - ending	\$ 111,722	\$ 113,820	\$ 135,589	\$ 21,769

**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, 2013 (Amounts in 000's)***

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Property taxes	\$ 161,018	\$ 166,808	\$ 162,307	\$ (4,501)
Fees and charges for services	5,681	5,681	5,326	(355)
Intergovernmental	65,189	59,463	62,885	3,422
Other	200	200	5,149	4,949
Total revenues	232,088	232,152	235,667	3,515
<b>Expenditures:</b>				
Current:				
Health				
Program for developmental disabilities				
Personal services	64,682	64,682	59,494	5,188
Fringe benefits	32,207	32,207	28,802	3,405
Materials and services	145,720	146,254	137,975	8,279
Capital outlays	1,512	1,512	557	955
Total expenditures	244,121	244,655	226,828	17,827
Excess (deficiency) of revenues over (under) expenditures	(12,033)	(12,503)	8,839	21,342
<b>Other financing sources (uses):</b>				
Transfers in	-	4	4	-
Proceeds from sale of capital assets	20	20	29	9
Total other financing sources (uses)	20	24	33	9
Net change in fund balance	(12,013)	(12,479)	8,872	21,351
Fund balance - beginning	275,056	275,056	275,056	-
Fund balance - ending	\$ 263,043	\$ 262,577	\$ 283,928	\$ 21,351

**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, 2013***

*(Amounts in 000's)*

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Property taxes	\$ 112,423	\$ 116,657	\$ 113,345	\$ (3,312)
Fees and charges for services	1,103	1,103	851	(252)
Intergovernmental	64,540	60,508	58,834	(1,674)
Other	470	470	570	100
Total revenues	178,536	178,738	173,600	(5,138)
Expenditures:				
Current:				
Human services				
Children services board - special levy				
Personal services	34,604	34,604	33,761	843
Fringe benefits	18,222	18,222	17,623	599
Materials and services	120,811	120,811	119,606	1,205
Capital outlays	1,170	1,170	330	840
Total expenditures	174,807	174,807	171,320	3,487
Excess (deficiency) of revenues over (under) expenditures	3,729	3,931	2,280	(1,651)
Other financing sources (uses):				
Proceeds from sale of capital assets	5	5	16	11
Total other financing sources (uses)	5	5	16	11
Net change in fund balance	3,734	3,936	2,296	(1,640)
Fund balance - beginning	121,232	121,232	121,232	-
Fund balance - ending	\$ 124,966	\$ 125,168	\$ 123,528	\$ (1,640)



**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, 2013*** *(Amounts in 000's)*

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Property taxes	\$ 50,584	\$ 52,403	\$ 50,955	\$ (1,448)
Intergovernmental	22,488	27,715	24,119	(3,596)
Other	252	252	374	122
Total revenues	73,324	80,370	75,448	(4,922)
Expenditures:				
Current:				
Health				
ADAMH Board				
Personal services	3,625	3,625	3,352	273
Fringe benefits	1,475	1,475	1,291	184
Materials and services	71,581	76,590	62,158	14,432
Grants	2,500	2,500	225	2,275
Capital outlays	37	37	37	-
Total expenditures	79,218	84,227	67,063	17,164
Excess (deficiency) of revenues over (under) expenditures	(5,894)	(3,857)	8,385	12,242
Other financing sources (uses):				
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(5,894)	(3,857)	8,385	12,242
Fund balance - beginning	73,992	73,992	73,992	-
Fund balance - ending	\$ 68,098	\$ 70,135	\$ 82,377	\$ 12,242

**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, 2013***

*(Amounts in 000's)*

**Public Assistance Fund**

	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 55,695	\$ 55,412	\$ (283)
Other	3,101	2,813	(288)
Total revenues	58,796	58,225	(571)
Expenditures:			
Current:			
Human services			
Job and family services			
Personal services	22,488	22,364	124
Fringe benefits	11,489	11,444	45
Materials and services	27,109	24,793	2,316
Capital outlays	1,701	1,697	4
Total expenditures	62,787	60,298	2,489
Excess (deficiency) of revenues over (under) expenditures	(3,991)	(2,073)	1,918
Other financing sources (uses):			
Transfers in	5,257	5,257	-
Advances out	(146)	(146)	-
Total other financing sources (uses)	5,111	5,111	-
Net change in fund balance	1,120	3,038	1,918
Fund balance - beginning	1,267	1,267	-
Fund balance - ending	\$ 2,387	\$ 4,305	\$ 1,918

**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, 2013***

*(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	\$ 7	\$ 10	\$ 3
Fees and charges for services	4,006	3,636	(370)
Fines and forfeitures	650	568	(82)
Intergovernmental	44,143	40,882	(3,261)
Investment income	6	12	6
Other	<u>569</u>	<u>184</u>	<u>(385)</u>
Total revenues	49,381	45,292	(4,089)
Expenditures:			
Current:			
Public works			
Engineer			
Personal services	11,158	10,601	557
Fringe benefits	4,337	3,830	507
Materials and services	13,373	10,961	2,412
Capital outlays	<u>21,291</u>	<u>16,392</u>	<u>4,899</u>
Total Engineer	50,159	41,784	8,375
Debt service			
Principal retirement	<u>288</u>	<u>287</u>	<u>1</u>
Total expenditures	<u>50,447</u>	<u>42,071</u>	<u>8,376</u>
Excess (deficiency) of revenues over (under) expenditures	(1,066)	3,221	4,287
Other financing sources (uses):			
Issuance of debt	1,357	1,483	126
Transfers in	30	30	-
Transfers out	(1,556)	(1,556)	-
Proceeds from sale of capital assets	<u>10</u>	<u>9</u>	<u>(1)</u>
Total other financing sources (uses)	<u>(159)</u>	<u>(34)</u>	<u>125</u>
Net change in fund balance	(1,225)	3,187	4,412
Fund balance - beginning	<u>7,212</u>	<u>7,212</u>	<u>-</u>
Fund balance - ending	<u>\$ 5,987</u>	<u>\$ 10,399</u>	<u>\$ 4,412</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, 2013***

*(Amounts in 000's)*

**Senior Services Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Property taxes	\$ 30,969	\$ 30,142	\$ (827)
Fees and charges for services	1,127	1,186	59
Intergovernmental	5,462	5,487	25
Other	162	169	7
Total revenues	37,720	36,984	(736)
Expenditures:			
Current:			
Human services			
Office on aging			
Personal services	4,216	3,784	432
Fringe benefits	1,969	1,700	269
Materials and services	24,655	23,194	1,461
Grants	2,893	2,873	20
Capital outlays	21	21	-
Total human services	33,754	31,572	2,182
Intergovernmental grants			
Office on aging			
Intergovernmental grants	153	153	-
Total expenditures	33,907	31,725	2,182
Excess (deficiency) of revenues over (under) expenditures	3,813	5,259	1,446
Other financing sources (uses):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	3,813	5,259	1,446
Fund balance - beginning	6,483	6,483	-
Fund balance - ending	\$ 10,296	\$ 11,742	\$ 1,446

**FRANKLIN COUNTY, OHIO**

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***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, 2013***

*(Amounts in 000's)*

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**Zoological Park Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Property taxes	\$ 16,931	\$ 16,430	\$ (501)
Intergovernmental	<u>1,700</u>	<u>1,813</u>	<u>113</u>
Total revenues	18,631	18,243	(388)
Expenditures:			
Current:			
Conservation and recreation			
Zoological Park			
Materials and services	300	298	2
Grants	<u>17,943</u>	<u>17,000</u>	<u>943</u>
Total expenditures	<u>18,243</u>	<u>17,298</u>	<u>945</u>
Excess (deficiency) of revenues over (under) expenditures	388	945	557
Other financing sources (uses):			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	388	945	557
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ 388</u>	<u>\$ 945</u>	<u>\$ 557</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, 2013***

*(Amounts in 000's)*

**Child Support Enforcement Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fees and charges for services	\$ 3,064	\$ 2,865	\$ (199)
Intergovernmental	14,685	13,902	(783)
Other	<u>68</u>	<u>83</u>	<u>15</u>
Total revenues	17,817	16,850	(967)
Expenditures:			
Current:			
Human services			
Child support enforcement agency			
Personal services	9,591	9,514	77
Fringe benefits	4,916	4,858	58
Materials and services	4,371	4,132	239
Grants	39	19	20
Capital outlays	<u>27</u>	<u>25</u>	<u>2</u>
Total expenditures	18,944	18,548	396
Excess (deficiency) of revenues over (under) expenditures	(1,127)	(1,698)	(571)
Other financing sources (uses):			
Transfers in	<u>1,713</u>	<u>1,653</u>	<u>(60)</u>
Total other financing sources (uses)	1,713	1,653	(60)
Net change in fund balance	586	(45)	(631)
Fund balance - beginning	<u>102</u>	<u>102</u>	<u>-</u>
Fund balance - ending	<u>\$ 688</u>	<u>\$ 57</u>	<u>\$ (631)</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, 2013***

*(Amounts in 000's)*

**Real Estate Assessment Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Fees and charges for services	\$ 17,522	\$ 17,851	\$ 329
Other	-	44	44
Total revenues	17,522	17,895	373
Expenditures:			
Current:			
General government			
Auditor - real estate assessment			
Personal services	4,897	4,796	101
Fringe benefits	2,132	2,066	66
Materials and services	9,899	4,998	4,901
Capital outlays	4,058	1,708	2,350
Total expenditures	20,986	13,568	7,418
Excess (deficiency) of revenues over (under) expenditures	(3,464)	4,327	7,791
Other financing sources (uses):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	(3,464)	4,327	7,791
Fund balance - beginning	12,835	12,835	-
Fund balance - ending	\$ 9,371	\$ 17,162	\$ 7,791

**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, 2013***

*(Amounts in 000's)*

**Convention Center Lease Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Other	\$ 7,010	\$ 6,562	\$ (448)
Total revenues	7,010	6,562	(448)
Expenditures:			
Current:			
General government			
Commissioners - convention center			
Materials and services	7,010	6,562	448
Total expenditures	7,010	6,562	448
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, 2013***

*(Amounts in 000's)*

**Homeland Security and Justice Programs Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 6,435	\$ 5,448	\$ (987)
Investment income	8	-	(8)
Other	-	2	2
Total revenues	<u>6,443</u>	<u>5,450</u>	<u>(993)</u>
Expenditures:			
Current:			
Public safety			
Homeland security and justice programs			
Personal services	357	293	64
Fringe benefits	146	106	40
Materials and services	2,125	1,578	547
Grants	<u>1,009</u>	<u>443</u>	<u>566</u>
Total homeland security and justice	3,637	2,420	1,217
Homeland security and justice programs-A.R.R.A.			
Grants	<u>5</u>	<u>5</u>	<u>-</u>
Total public safety	3,642	2,425	1,217
Intergovernmental grants			
Homeland security and justice programs			
Intergovernmental grants	<u>4,717</u>	<u>4,462</u>	<u>255</u>
Total expenditures	<u>8,359</u>	<u>6,887</u>	<u>1,472</u>
Excess (deficiency) of revenues over (under) expenditures	(1,916)	(1,437)	479
Other financing sources (uses):			
Transfers in	885	100	(785)
Advances out	<u>(295)</u>	<u>(295)</u>	<u>-</u>
Total other financing sources (uses)	<u>590</u>	<u>(195)</u>	<u>(785)</u>
Net change in fund balance	(1,326)	(1,632)	(306)
Fund balance - beginning	<u>3,158</u>	<u>3,158</u>	<u>-</u>
Fund balance - ending	<u>\$ 1,832</u>	<u>\$ 1,526</u>	<u>\$ (306)</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, 2013***

*(Amounts in 000's)*

**Economic Development and Planning Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fees and charges for services	\$ 120	\$ 197	\$ 77
Intergovernmental	7,740	3,854	(3,886)
Other	-	1	1
Total revenues	<u>7,860</u>	<u>4,052</u>	<u>(3,808)</u>
Expenditures:			
Current:			
Community development			
Economic development and planning			
Personal services	227	216	11
Fringe benefits	105	83	22
Materials and services	171	133	38
Grants	3,029	2,435	594
Total community development	<u>3,532</u>	<u>2,867</u>	<u>665</u>
Intergovernmental grants			
Community and economic development			
Intergovernmental grants	1,428	1,428	-
Total expenditures	<u>4,960</u>	<u>4,295</u>	<u>665</u>
Excess (deficiency) of revenues over (under) expenditures	2,900	(243)	(3,143)
Other financing sources (uses):			
Transfers in	356	439	83
Advances in	40	40	-
Total other financing sources (uses)	<u>396</u>	<u>479</u>	<u>83</u>
Net change in fund balance	3,296	236	(3,060)
Fund balance - beginning	<u>400</u>	<u>400</u>	<u>-</u>
Fund balance - ending	<u>\$ 3,696</u>	<u>\$ 636</u>	<u>\$ (3,060)</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, 2013***

*(Amounts in 000's)*

**Dog and Kennel Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and permits	\$ 1,319	\$ 1,589	\$ 270
Fees and charges for services	479	459	(20)
Fines and forfeitures	247	248	1
Other	14	52	38
Total revenues	<u>2,059</u>	<u>2,348</u>	<u>289</u>
Expenditures:			
Current:			
Public safety			
Animal control			
Personal services	2,172	2,135	37
Fringe benefits	1,203	1,092	111
Materials and services	1,075	1,041	34
Capital outlays	80	78	2
Total animal control	<u>4,530</u>	<u>4,346</u>	<u>184</u>
Auditor - dog & kennel			
Materials and services	167	98	69
Total expenditures	<u>4,697</u>	<u>4,444</u>	<u>253</u>
Excess (deficiency) of revenues over (under) expenditures	(2,638)	(2,096)	542
Other financing sources (uses):			
Transfers in	2,524	2,400	(124)
Proceeds from sale of capital assets	-	7	7
Total other financing sources (uses)	<u>2,524</u>	<u>2,407</u>	<u>(117)</u>
Net change in fund balance	(114)	311	425
Fund balance - beginning	<u>243</u>	<u>243</u>	<u>-</u>
Fund balance - ending	<u>\$ 129</u>	<u>\$ 554</u>	<u>\$ 425</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, 2013***

*(Amounts in 000's)*

**Certificate of Title Administration Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Fees and charges for services	\$ 5,879	\$ 6,609	\$ 730
Other	3	16	13
Total revenues	5,882	6,625	743
Expenditures:			
Current:			
General government			
Clerk of courts - certificate of title administration			
Personal services	3,067	2,936	131
Fringe benefits	1,598	1,474	124
Materials and services	687	507	180
Capital outlays	34	31	3
Total expenditures	5,386	4,948	438
Excess (deficiency) of revenues over (under) expenditures	496	1,677	1,181
Other financing sources (uses):			
Transfers out	(2,500)	(2,500)	-
Total other financing sources (uses)	(2,500)	(2,500)	-
Net change in fund balance	(2,004)	(823)	1,181
Fund balance - beginning	6,404	6,404	-
Fund balance - ending	\$ 4,400	\$ 5,581	\$ 1,181

**FRANKLIN COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
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*(Amounts in 000's)*

**Wireless Enhanced 9-1-1 Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Intergovernmental	\$ 3,089	\$ 2,648	\$ (441)
Total revenues	3,089	2,648	(441)
Expenditures:			
Current:			
Public Safety			
Wireless enhanced 9-1-1			
Materials and services	182	149	33
Total public safety	182	149	33
Intergovernmental grants			
Wireless enhanced 9-1-1			
Intergovernmental grants	2,994	2,803	191
Total expenditures	3,176	2,952	224
Excess (deficiency) of revenues over (under) expenditures	(87)	(304)	(217)
Other financing sources (uses):			
Transfers in	-	3	3
Total other financing sources (uses)	-	3	3
Net change in fund balance	(87)	(301)	(214)
Fund balance - beginning	2,046	2,046	-
Fund balance - ending	\$ 1,959	\$ 1,745	\$ (214)

**FRANKLIN COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
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*(Amounts in 000's)*

**Domestic and Juvenile Court Grants Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 3,950	\$ 3,983	\$ 33
Other	-	4	4
Total revenues	3,950	3,987	37
Expenditures:			
Current:			
Public safety			
Domestic and juvenile court - felony delinquent care and custody			
Personal services	948	932	16
Fringe benefits	564	549	15
Materials and services	3,418	2,479	939
Total expenditures	4,930	3,960	970
Excess (deficiency) of revenues over (under) expenditures	(980)	27	1,007
Other financing sources (uses):			
Advances out	(15)	(15)	-
Total other financing sources (uses)	(15)	(15)	-
Net change in fund balance	(995)	12	1,007
Fund balance - beginning	2,880	2,880	-
Fund balance - ending	\$ 1,885	\$ 2,892	\$ 1,007

**FRANKLIN COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
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*(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	\$ 120	\$ 104	\$ (16)
Intergovernmental	3,153	3,125	(28)
Total revenues	3,273	3,229	(44)
Expenditures:			
Current:			
Public safety			
Common pleas court			
Personal services	1,786	1,767	19
Fringe benefits	755	738	17
Materials and services	996	722	274
Total expenditures	3,537	3,227	310
Excess (deficiency) of revenues over (under) expenditures	(264)	2	266
Other financing sources (uses):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	(264)	2	266
Fund balance - beginning	1,692	1,692	-
Fund balance - ending	\$ 1,428	\$ 1,694	\$ 266

**FRANKLIN COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
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*(Amounts in 000's)*

**Emergency Management Agency Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fees and charges for services	\$ 1,349	\$ 912	\$ (437)
Intergovernmental	1,933	1,819	(114)
Other	253	46	(207)
Total revenues	3,535	2,777	(758)
<b>Expenditures:</b>			
Current:			
Public safety			
EMA - emergency management			
Personal services	767	711	56
Fringe benefits	279	251	28
Materials and services	1,252	695	557
Grants	552	368	184
Capital outlays	43	43	-
Total EMA - emergency management	2,893	2,068	825
EMA - warning			
Materials and services	215	136	79
Capital outlays	22	20	2
Total EMA - warning	237	156	81
Total public safety	3,130	2,224	906
Intergovernmental grants			
EMA - emergency management			
Intergovernmental grants	592	592	-
Total expenditures	3,722	2,816	906
Excess (deficiency) of revenues over (under) expenditures	(187)	(39)	148
Other financing sources (uses):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	(187)	(39)	148
Fund balance - beginning	1,438	1,438	-
Fund balance - ending	\$ 1,251	\$ 1,399	\$ 148



**FRANKLIN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
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*(Amounts in 000's)*

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**Recorder Equipment Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Fees and charges for services	\$ 568	\$ 577	\$ 9
Total revenues	568	577	9
Expenditures:			
Current:			
General government			
Recorder - equipment			
Personal services	109	104	5
Fringe benefits	44	39	5
Materials and services	246	195	51
Total expenditures	399	338	61
Excess (deficiency) of revenues over (under) expenditures	169	239	70
Other financing sources (uses):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	169	239	70
Fund balance - beginning	238	238	-
Fund balance - ending	\$ 407	\$ 477	\$ 70

**FRANKLIN COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
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*(Amounts in 000's)*

**Other Special Revenue Funds**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Licenses and permits	\$ 410	\$ 425	\$ 15
Fees and charges for services	10,934	13,153	2,219
Fines and forfeitures	887	834	(53)
Intergovernmental	2,512	1,680	(832)
Investment income	80	8	(72)
Other	49	286	237
Total revenues	14,872	16,386	1,514
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government</b>			
Personal services	1,304	1,277	27
Fringe benefits	525	507	18
Materials and services	1,233	727	506
Capital outlays	7	5	2
Grants	3,600	3,600	-
Total general government	6,669	6,116	553
<b>Judicial</b>			
Personal services	2,017	1,779	238
Fringe benefits	703	591	112
Materials and services	4,042	2,655	1,387
Capital outlays	65	33	32
Total judicial	6,827	5,058	1,769
<b>Public safety</b>			
Personal services	1,367	1,253	114
Fringe benefits	549	481	68
Materials and services	2,354	2,050	304
Capital outlays	5,448	5,307	141
Grants	25	25	-
Total public safety	9,743	9,116	627
<b>Health</b>			
Grants	310	282	28
Total health	310	282	28

(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, 2013***

*(Amounts in 000's)*

<b>Other Special Revenue Funds</b>			
	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Public works			
Personal services	173	168	5
Fringe benefits	55	54	1
Materials and services	1,412	1,285	127
Capital outlays	458	413	45
Total public works	2,098	1,920	178
Intergovernmental grants			
Intergovernmental grants	45	45	-
Total expenditures	25,692	22,537	3,155
Excess (deficiency) of revenues over (under) expenditures	(10,820)	(6,151)	4,669
Other financing sources (uses):			
Transfers in	5,999	5,899	(100)
Transfers out	(1,606)	(1,600)	6
Advances in	20	20	-
Advances Out	(10)	(10)	-
Total other financing sources (uses)	4,403	4,309	(94)
Net change in fund balance	(6,417)	(1,842)	4,575
Fund balance - beginning	21,117	21,117	-
Fund balance - ending	\$ 14,700	\$ 19,275	\$ 4,575

**FRANKLIN COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
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*(Amounts in 000's)*

**General Bond Retirement Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Other	\$ 2,438	\$ 2,438	\$ -
Total revenues	2,438	2,438	-
Expenditures:			
Debt service			
Commissioners - bond retirement			
Principal retirement	11,894	11,694	200
Interest charges	13,457	13,257	200
Total expenditures	<u>25,351</u>	<u>24,951</u>	<u>400</u>
Excess (deficiency) of revenues over (under) expenditures	(22,913)	(22,513)	400
Other financing sources (uses):			
Transfers in	21,659	22,023	364
Premium on issuance of bonds	596	596	-
Total other financing sources (uses)	<u>22,255</u>	<u>22,619</u>	<u>364</u>
Net change in fund balance	(658)	106	764
Fund balance - beginning	<u>658</u>	<u>658</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 764</u>	<u>\$ 764</u>

**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, 2013***

*(Amounts in 000's)*

**Maryhaven Debt Service Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Other	\$ 359	\$ 359	\$ -
Total revenues	<u>359</u>	<u>359</u>	<u>-</u>
Expenditures:			
Debt service			
Commissioners - Maryhaven bonds			
Principal retirement	280	280	-
Interest charges	<u>79</u>	<u>79</u>	<u>-</u>
Total expenditures	<u>359</u>	<u>359</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Other financing sources (uses):			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balance - beginning	<u>30</u>	<u>30</u>	<u>-</u>
Fund balance - ending	<u><u>\$ 30</u></u>	<u><u>\$ 30</u></u>	<u><u>\$ -</u></u>

**FRANKLIN COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
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*(Amounts in 000's)*

**Stadium Debt Service Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Other	\$ 4,229	\$ 4,213	\$ (16)
Total revenues	4,229	4,213	(16)
Expenditures:			
Debt service			
Commissioners -stadium debt service			
Principal retirement	10,740	10,740	-
Interest charges	1,489	1,489	-
Bond issuance costs	25	23	2
Total expenditures	12,254	12,252	2
Excess (deficiency) of revenues over (under) expenditures	(8,025)	(8,039)	(14)
Other financing sources (uses):			
Issuance of debt	8,000	8,000	-
Premium on issuance of debt	25	24	(1)
Total other financing sources (uses)	8,025	8,024	(1)
Net change in fund balance	-	(15)	(15)
Fund balance - beginning	410	410	-
Fund balance - ending	\$ 410	\$ 395	\$ (15)

**FRANKLIN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
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*(Amounts in 000's)*

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	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
<b>New Building Construction Fund</b>			
Revenues:			
Investment income	\$ 7	\$ 7	\$ -
Total revenues	<u>7</u>	<u>7</u>	<u>-</u>
Expenditures:			
Capital outlays			
Public facilities management - new building			
Capital outlays	41	41	-
Total expenditures	<u>41</u>	<u>41</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(34)	(34)	-
Other financing sources (uses):			
Transfers out	(940)	(940)	-
Total other financing sources (uses)	<u>(940)</u>	<u>(940)</u>	<u>-</u>
Net change in fund balance	(974)	(974)	-
Fund balance - beginning	<u>974</u>	<u>974</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
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*(Amounts in 000's)*

**Animal Shelter Construction Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income	\$ 5	\$ 5	-
Total revenues	<u>5</u>	<u>5</u>	<u>-</u>
Expenditures:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	5	5	-
Other financing sources (uses):			
Transfers Out	<u>(284)</u>	<u>(284)</u>	<u>-</u>
Total other financing sources (uses)	<u>(284)</u>	<u>(284)</u>	<u>-</u>
Net change in fund balance	(279)	(279)	-
Fund balance - beginning	<u>279</u>	<u>279</u>	<u>-</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



**FRANKLIN COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013***

*(Amounts in 000's)*

**Energy Conservation Measures Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income	\$ -	\$ 2	\$ 2
Total revenues	-	2	2
Expenditures:			
Capital outlays			
Public facilities management - energy conservation			
Capital outlays	8,637	3,677	4,960
Debt service			
Public facilities management - energy conservation			
Bond issuance costs	159	159	-
Total expenditures	8,796	3,836	4,960
Excess (deficiency) of revenues over (under) expenditures	(8,796)	(3,834)	4,962
Other financing sources (uses):			
Issuance of debt	9,419	8,796	(623)
Total other financing sources (uses)	9,419	8,796	(623)
Net change in fund balance	623	4,962	4,339
Fund balance - beginning	-	-	-
Fund balance - ending	<u>\$ 623</u>	<u>\$ 4,962</u>	<u>\$ 4,339</u>

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
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*(Amounts in 000's)*

**Vets Memorial Projects Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Total revenues	\$ -	\$ -	\$ -
Expenditures:			
Capital outlays			
Capital outlays	306	157	149
Total expenditures	306	157	149
Excess (deficiency) of revenues over (under) expenditures	(306)	(157)	149
Other financing sources (uses):			
Transfers out	(97)	(97)	-
Total other financing sources (uses)	(97)	(97)	-
Net change in fund balance	(403)	(254)	149
Fund balance - beginning	403	403	-
Fund balance - ending	\$ -	\$ 149	\$ 149

**FRANKLIN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
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*(Amounts in 000's)*

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**Clean Ohio Grant Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 1,250	\$ -	\$ (1,250)
Total revenues	<u>1,250</u>	<u>-</u>	<u>(1,250)</u>
Expenditures:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	1,250	-	(1,250)
Other financing sources (uses):			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,250	-	(1,250)
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ (1,250)</u>

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***Schedule of Revenues, Expenditures and Changes in  
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Nonmajor Capital Projects Funds  
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*(Amounts in 000's)*

**Criminal Justice Information System Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Total revenues	\$ -	\$ -	\$ -
Expenditures:			
Capital outlays			
Capital outlays	996	996	-
Total expenditures	996	996	-
Excess (deficiency) of revenues over (under) expenditures	(996)	(996)	-
Other financing sources (uses):			
Transfers in	3,380	3,363	(17)
Total other financing sources (uses)	3,380	3,363	(17)
Net change in fund balance	2,384	2,367	(17)
Fund balance - beginning	133	133	-
Fund balance - ending	\$ 2,517	\$ 2,500	\$ (17)

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***Schedule of Revenues, Expenditures and Changes in  
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*(Amounts in 000's)*

**Hall of Justice Improvements Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income	\$ 18	\$ 18	\$ -
Total revenues	18	18	-
Expenditures:			
Capital outlays			
Public facilities management - hall of justice			
Capital outlays	18,805	12,619	6,186
Debt Service			
Public facilities management - hall of justice			
Debt issuance costs	610	606	4
Total expenditures	19,415	13,225	6,190
Excess (deficiency) of revenues over (under) expenditures	(19,397)	(13,207)	6,190
Other financing sources (uses):			
Advances in	-	3,103	3,103
Advances out	(3,908)	(3,908)	-
Issuance of debt	37,500	37,500	-
Premium on issuance of debt	944	944	-
Discount on issuance of debt	(335)	(335)	-
Total other financing sources (uses)	34,201	37,304	3,103
Net change in fund balance	14,804	24,097	9,293
Fund balance - beginning	279	279	-
Fund balance - ending	\$ 15,083	\$ 24,376	\$ 9,293

**FRANKLIN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
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*(Amounts in 000's)*

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**Road Projects - 2010 Bonds Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income	\$ 6	\$ 6	\$ -
Total revenues	6	6	-
Expenditures:			
Capital outlays			
Engineer - projects - 2010 bonds			
Capital outlays	534	534	-
Total expenditures	534	534	-
Excess (deficiency) of revenues over (under) expenditures	(528)	(528)	-
Other financing sources (uses):			
Total other financing sources (uses)	-	-	-
Net change in fund balance	(528)	(528)	-
Fund balance - beginning	528	528	-
Fund balance - ending	\$ -	\$ -	\$ -

**FRANKLIN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
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*(Amounts in 000's)*

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**Whim's Ditch Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 1,683	\$ 418	\$ (1,265)
Total revenues	<u>1,683</u>	<u>418</u>	<u>(1,265)</u>
Expenditures:			
Capital outlays			
Engineer - projects			
Capital outlays	1,024	732	292
Total expenditures	<u>1,024</u>	<u>732</u>	<u>292</u>
Excess (deficiency) of revenues over (under) expenditures	659	(314)	(973)
Other financing sources (uses):			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	659	(314)	(973)
Fund balance - beginning	<u>651</u>	<u>651</u>	<u>-</u>
Fund balance - ending	<u>\$ 1,310</u>	<u>\$ 337</u>	<u>\$ (973)</u>

**FRANKLIN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
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*(Amounts in 000's)*

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**Children Services Building Purchase Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total revenues	\$ -	\$ -	\$ -
Expenditures:			
Capital outlays			
Capital outlays	<u>14,565</u>	<u>14,519</u>	<u>46</u>
Total expenditures	<u>14,565</u>	<u>14,519</u>	<u>46</u>
Excess (deficiency) of revenues over (under) expenditures	(14,565)	(14,519)	46
Other financing sources (uses):			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(14,565)	(14,519)	46
Fund balance - beginning	<u>14,792</u>	<u>14,792</u>	<u>-</u>
Fund balance - ending	<u>\$ 227</u>	<u>\$ 273</u>	<u>\$ 46</u>



**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, 2013***

*(Amounts in 000's)*

**Sheriff Training Academy Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Total revenues	\$ -	\$ -	\$ -
Expenditures:			
Capital outlays			
Capital outlays	500	158	342
Debt Service			
Bond issuance costs	78	77	1
Total expenditures	578	235	343
Excess (deficiency) of revenues over (under) expenditures	(578)	(235)	343
Other financing sources (uses):			
Issuance of debt	5,000	5,000	-
Premium on issuance of debt	130	130	-
Discount on issuance of bonds	(52)	(52)	-
Total other financing sources (uses)	5,078	5,078	-
Net change in fund balance	4,500	4,843	343
Fund balance - beginning	-	-	-
Fund balance - ending	\$ 4,500	\$ 4,843	\$ 343

**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, 2013***

*(Amounts in 000's)*

**Board of Elections Facility Fund**

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Total revenues	\$ -	\$ -	\$ -
Expenditures:			
Capital outlays			
Capital outlays	575	-	575
Total expenditures	575	-	575
Excess (deficiency) of revenues over (under) expenditures	(575)	-	575
Other financing sources (uses):			
Transfers in	575	575	-
Total other financing sources (uses)	575	575	-
Net change in fund balance	-	575	575
Fund balance - beginning	-	-	-
Fund balance - ending	\$ -	\$ 575	\$ 575

**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, 2013***

*(Amounts in 000's)*

<b>Network Infrastructure Fund</b>			
	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Total revenues	\$ -	\$ -	\$ -
Expenditures:			
Capital outlays			
Capital outlays	1,800	-	1,800
Total expenditures	1,800	-	1,800
Excess (deficiency) of revenues over (under) expenditures	(1,800)	-	1,800
Other financing sources (uses):			
Transfers in	1,800	1,800	-
Total other financing sources (uses)	1,800	1,800	-
Net change in fund balance	-	1,800	1,800
Fund balance - beginning	-	-	-
Fund balance - ending	\$ -	\$ 1,800	\$ 1,800

**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, 2013***

*(Amounts in 000's)*

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
<b>Other Capital Projects Funds</b>			
Revenues:			
Total revenues	\$ -	\$ -	\$ -
Expenditures:			
Capital outlays			
Public facilities management- other capital projects			
Capital outlays	<u>270</u>	<u>1</u>	<u>269</u>
Total expenditures	<u>270</u>	<u>1</u>	<u>269</u>
Excess (deficiency) of revenues over (under) expenditures	(270)	(1)	269
Other financing sources (uses):			
Transfers out	<u>(715)</u>	<u>(715)</u>	<u>-</u>
Total other financing sources (uses)	<u>(715)</u>	<u>(715)</u>	<u>-</u>
Net change in fund balance	(985)	(716)	269
Fund balance - beginning	<u>985</u>	<u>985</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 269</u>	<u>\$ 269</u>

**Enterprise Funds**

Enterprise funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise. The County intends that the 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, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Enterprise Funds  
December 31, 2013**

*(Amounts in 000's)*

**Water and Sewer Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Operating revenues:			
Fees and charges for services	\$ 7,836	\$ 7,260	\$ (576)
Other	242	275	33
Total operating revenues	<u>8,078</u>	<u>7,535</u>	<u>(543)</u>
Operating expenses:			
Personal services	746	733	13
Fringe benefits	314	304	10
Materials and services	5,351	5,245	106
Capital outlays	3,074	1,780	1,294
Total operating expenses	<u>9,485</u>	<u>8,062</u>	<u>1,423</u>
Operating income (loss)	(1,407)	(527)	880
Nonoperating revenues (expenses):			
Intergovernmental	19	364	345
Issuance of debt	6,946	1,314	(5,632)
Investment income	11	12	1
Proceeds from sale of capital assets	-	1	1
Debt service:			
Principal retirement	(829)	(622)	207
Interest charges	(184)	(182)	2
Total debt service	<u>(1,013)</u>	<u>(804)</u>	<u>209</u>
Total nonoperating revenues (expenses)	<u>5,963</u>	<u>887</u>	<u>(5,076)</u>
Income (loss) before operating transfers and advances	4,556	360	(4,196)
Transfers out	(68)	(53)	15
Advances in	716	716	-
Advances out	(252)	(252)	-
Total transfers and advances	<u>396</u>	<u>411</u>	<u>15</u>
Net change in fund equity	4,952	771	(4,181)
Fund equity - beginning	<u>1,588</u>	<u>1,588</u>	<u>-</u>
Fund equity - ending	<u>\$ 6,540</u>	<u>\$ 2,359</u>	<u>\$ (4,181)</u>

**FRANKLIN COUNTY, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Enterprise Funds  
December 31, 2013**

*(Amounts in 000's)*

**Parking Facilities Enterprise Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Operating revenues:			
Fees and charges for services	\$ 2,566	\$ 2,574	\$ 8
Other	-	3	3
Total operating revenues	<u>2,566</u>	<u>2,577</u>	<u>11</u>
Operating expenses:			
Personal services	728	670	58
Fringe benefits	459	406	53
Materials and services	1,834	1,651	183
Capital outlays	9	-	9
Total operating expenses	<u>3,030</u>	<u>2,727</u>	<u>303</u>
Operating income (loss)	(464)	(150)	314
Nonoperating revenues (expenses):			
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund equity	(464)	(150)	314
Fund equity - beginning	<u>3,121</u>	<u>3,121</u>	<u>-</u>
Fund equity - ending	<u>\$ 2,657</u>	<u>\$ 2,971</u>	<u>\$ 314</u>

**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, 2013**

*(Amounts in 000's)*

	Employee Benefits	Telecommu- nications	Total
Assets:			
Current assets:			
Equity with County Treasurer	\$ 20,984	\$ 114	\$ 21,098
Accounts receivable	14	12	26
Due from other funds	-	14	14
Prepaid items	485	-	485
Total current assets	21,483	140	21,623
Noncurrent assets:			
Capital assets, net of accumulated depreciation:			
Depreciable	-	848	848
Total noncurrent assets	-	848	848
Total assets	21,483	988	22,471
Liabilities:			
Current liabilities:			
Accrued wages	22	1	23
Accounts payable	7,607	6	7,613
Due to other funds	4	-	4
Total current liabilities	7,633	7	7,640
Noncurrent liabilities:			
Advances from other funds	-	350	350
Compensated absences payable	33	-	33
Total noncurrent liabilities	33	350	383
Total liabilities	7,666	357	8,023
Net position:			
Invested in capital assets	-	848	848
Unrestricted	13,817	(217)	13,600
Total net position	13,817	631	14,448

**FRANKLIN COUNTY, OHIO**

***Combining Statement of Revenues, Expenses and Changes in Net Position  
Internal Service Funds  
For the Year Ended December 31, 2013***

*(Amounts in 000's)*

	<u>Employee Benefits</u>	<u>Telecommunications</u>	<u>Total</u>
Operating revenues:			
Fees and charges for services	\$ 93,195	\$ 304	\$ 93,499
Other	145	-	145
Total operating revenues	<u>93,340</u>	<u>304</u>	<u>93,644</u>
Operating expenses:			
Personal services	857	47	904
Cost of sales and services	88,766	65	88,831
Depreciation	-	54	54
Total operating expenses	<u>89,623</u>	<u>166</u>	<u>89,789</u>
Operating income	3,717	138	3,855
Nonoperating revenues (expenses):			
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	3,717	138	3,855
Net position - beginning	10,100	493	10,593
Net position - ending	<u>\$ 13,817</u>	<u>\$ 631</u>	<u>\$ 14,448</u>

**FRANKLIN COUNTY, OHIO**

**Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2013**

*(Amounts in 000's)*

	<u>Employee Benefits</u>	<u>Telecom- munications</u>	<u>Total</u>
Cash flows from operating activities:			
Cash collections from customers	\$ 93,341	\$ 305	\$ 93,646
Cash payments to suppliers	(87,932)	(61)	(87,993)
Cash payments for salaries	<u>(857)</u>	<u>(47)</u>	<u>(904)</u>
Net cash provided by operating activities	4,552	197	4,749
Cash flows from capital and related financing activities:			
Construction and acquisition of capital assets	-	(339)	(339)
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>(389)</u>	<u>(389)</u>
Increase (decrease) in cash for the year	4,552	(192)	4,360
Cash and cash equivalents - beginning	<u>16,432</u>	<u>306</u>	<u>16,738</u>
Cash and cash equivalents - ending	<u>\$ 20,984</u>	<u>\$ 114</u>	<u>21,098</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income	\$ 3,717	\$ 138	\$ 3,855
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	-	54	54
Changes in operating assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	1	2	3
Due from other funds	-	(1)	(1)
Prepaid items	(55)	-	(55)
Increase (decrease) in:			
Accrued wages	1	-	1
Accounts payable	888	4	892
Due to other funds	1	-	1
Compensated absences	<u>(1)</u>	<u>-</u>	<u>(1)</u>
Net cash provided by operating activities	<u>\$ 4,552</u>	<u>\$ 197</u>	<u>\$ 4,749</u>

**FRANKLIN COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Internal Service Funds  
For the Year Ended December 31, 2013***

*(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	\$ 92,442	\$ 93,195	\$ 753
Other	175	146	(29)
Total operating revenues	<u>92,617</u>	<u>93,341</u>	<u>724</u>
Operating expenses:			
Personal services	747	622	125
Fringe benefits	324	235	89
Materials and services	<u>91,028</u>	<u>87,932</u>	<u>3,096</u>
Total operating expenses	<u>92,099</u>	<u>88,789</u>	<u>3,310</u>
Operating income (loss)	518	4,552	4,034
Nonoperating revenues (expenses):			
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund equity	518	4,552	4,034
Fund equity - beginning	<u>16,432</u>	<u>16,432</u>	<u>-</u>
Fund equity - ending	<u>\$ 16,950</u>	<u>\$ 20,984</u>	<u>\$ 4,034</u>

**FRANKLIN COUNTY, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Internal Service Funds  
For the Year Ended December 31, 2013**

*(Amounts in 000's)*

**Telecommunications Fund**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Operating revenues:			
Fees and charges for services	\$ 556	\$ 305	\$ (251)
Total operating revenues	556	305	(251)
Operating expenses:			
Personal services	50	32	18
Fringe benefits	27	15	12
Materials and services	66	61	5
Capital outlays	400	339	61
Total operating expenses	<u>543</u>	<u>447</u>	<u>96</u>
Operating income (loss)	13	(142)	(155)
Nonoperating revenues (expenses):			
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before advances:	13	(142)	(155)
Advances out	<u>(50)</u>	<u>(50)</u>	<u>-</u>
Total transfers and advances	<u>(50)</u>	<u>(50)</u>	<u>-</u>
Net change in fund equity	(37)	(192)	(155)
Fund equity - beginning	<u>306</u>	<u>306</u>	<u>-</u>
Fund equity - ending	<u>\$ 269</u>	<u>\$ 114</u>	<u>\$ (155)</u>

**Fiduciary Funds**

**Agency Funds**

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

Undivided Taxes – This fund includes the collection and distribution of property, motor vehicle, and estate taxes.

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

Other Agency Funds – These funds account for the collection and distribution of local government taxes levied and collected by the State of Ohio. Also included are the collection and distribution of moneys held by County agencies in outside bank accounts, moneys held outside of the County treasury by the courts, and all funds that are not part of the County's reporting entity, but for whom the County serves as fiscal agent.

**FRANKLIN COUNTY, OHIO**

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2013**

(Amounts in 000's)

	Beginning Balance	Additions	Deductions	Ending Balance
Undivided taxes				
Assets:				
Equity with County Treasurer	\$ 95,314	\$ 2,308,874	\$ 2,306,948	\$ 97,240
Cash in segregated accounts	3,744	16,962	20,706	-
Property taxes receivable, net	1,770,193	1,653,792	1,770,193	1,653,792
Total assets	\$ 1,869,251	\$ 3,979,628	\$ 4,097,847	\$ 1,751,032
Liabilities:				
Undistributed assets	\$ 1,869,160	\$ 3,942,358	\$ 4,060,486	\$ 1,751,032
Deposits held and due to others	91	37,270	37,361	-
Total liabilities	\$ 1,869,251	\$ 3,979,628	\$ 4,097,847	\$ 1,751,032
Payroll and benefit revolving fund				
Assets:				
Equity with County Treasurer	\$ 6,109	\$ 377,502	\$ 377,234	\$ 6,377
Liabilities:				
Deposits held and due to others	\$ 6,109	\$ 377,502	\$ 377,234	\$ 6,377
Other agency funds				
Assets:				
Equity with County Treasurer	\$ 37,043	\$ 119,954	\$ 117,822	\$ 39,175
Cash in segregated accounts	26,714	243,132	244,593	25,253
Total assets	\$ 63,757	\$ 363,086	\$ 362,415	\$ 64,428
Liabilities:				
Deposits held and due to others	63,757	363,086	362,415	64,428
Total liabilities	\$ 63,757	\$ 363,086	\$ 362,415	\$ 64,428
Total all agency funds				
Assets:				
Equity with County Treasurer	\$ 138,466	\$ 2,806,330	\$ 2,802,004	\$ 142,792
Cash in segregated accounts	30,458	260,094	265,299	25,253
Property taxes receivable, net	1,770,193	1,653,792	1,770,193	1,653,792
Total assets	\$ 1,939,117	\$ 4,720,216	\$ 4,837,496	\$ 1,821,837
Liabilities:				
Undistributed assets	\$ 1,869,160	\$ 3,942,358	\$ 4,060,486	\$ 1,751,032
Deposits held and due to others	69,957	777,858	777,010	70,805
Total liabilities	\$ 1,939,117	\$ 4,720,216	\$ 4,837,496	\$ 1,821,837





**Component Units**

*Component units are legally separate organizations for which the County is financially accountable.*

ARC Industries, Incorporated, of Franklin County, Ohio (ARC Industries) – ARC Industries is a sheltered, not-for-profit workshop that enters into contracts with the business community to provide workers for various manufacturing and service industry jobs.

Veterans Memorial Hall – Veterans Memorial Hall was built to commemorate the services of all members and veterans of the United States armed forces and to provide a center for veterans’ meetings and programs.

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, 2013***

*(Amounts in 000's)*

	ARC Industries	Veterans Memorial Hall	Stadium and Team	Total
<b>Assets:</b>				
Cash, cash equivalents and investments in segregated accounts	\$ 8,221	\$ 188	\$ 3,708	\$ 12,117
Accounts receivable	1,001	89	51	1,141
Inventories	76	-	171	247
Prepaid items	51	35	18,405	18,491
Depreciable capital assets	816	185	1,618	2,619
Other non-current assets	-	-	9	9
<b>Total assets</b>	<b>10,165</b>	<b>497</b>	<b>23,962</b>	<b>34,624</b>
<b>Liabilities:</b>				
Accrued wages	410	24	-	434
Accounts payable and other current liabilities	33	112	564	709
Due to primary government	239	-	-	239
Unearned revenue	-	186	1,072	1,258
<b>Long term liabilities:</b>				
Due within one year	-	181	1,745	1,926
Due in more than one year	-	57	8,154	8,211
<b>Total liabilities</b>	<b>682</b>	<b>560</b>	<b>11,535</b>	<b>12,777</b>
<b>Net Position:</b>				
Invested in capital assets	816	185	1,618	2,619
Restricted for other purposes	5	-	-	5
Unrestricted (deficit)	8,662	(248)	10,809	19,223
<b>Total net position</b>	<b>\$ 9,483</b>	<b>\$ (63)</b>	<b>\$ 12,427</b>	<b>\$ 21,847</b>

**FRANKLIN COUNTY, OHIO**

***Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2013***

*(Amounts in 000's)*

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	ARC Industries	Veterans Memorial Hall	Stadium and Team	Total
Component units:							
ARC Industries:							
Health	\$ 9,668	\$ 7,789	\$ 2,281	\$ 402	\$ -	\$ -	\$ 402
Veterans Memorial Hall:							
Conservation and recreation	2,794	2,568	347	-	121	-	121
Stadium and Team:							
Conservation and recreation	10,077	12,320	-	-	-	2,243	2,243
Total component units	<u>\$ 22,539</u>	<u>\$ 22,677</u>	<u>\$ 2,628</u>	402	121	2,243	2,766
General revenues:							
Unrestricted investment gains				249	-	246	495
Total general revenues				249	-	246	495
Change in net position				651	121	2,489	3,261
Net position - beginning				8,832	(184)	9,938	18,586
Net position - ending				<u>\$ 9,483</u>	<u>\$ (63)</u>	<u>\$ 12,427</u>	<u>\$ 21,847</u>



# FRANKLIN COUNTY, OHIO

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## Statistical Section

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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>
<b><i>Financial Trends</i></b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>1 - 4</b>
<b><i>Revenue Capacity</i></b> 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.	<b>5 - 13</b>
<b><i>Debt Capacity</i></b> 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.	<b>14 - 19</b>
<b><i>Economic and Demographic Information</i></b> 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.	<b>20 - 21</b>
<b><i>Operating Information</i></b> 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.	<b>22 - 23</b>
<b><i>Compliance Information</i></b> This schedule provides the continuing disclosures required by Securities and Exchange Commission Rule 15c2-12.	<b>24</b>

**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 44 in 2005, and GASB Statement 54 in 2011; related schedules present information beginning in the year of implementation.

**FRANKLIN COUNTY, OHIO**

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**FRANKLIN COUNTY, OHIO**

Net Position by Component  
(Accrual Basis of Accounting)

Last Ten Years  
(Amounts in 000's)

Table 1

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Governmental activities:										
Net investment in capital assets	\$ 305,033	\$ 308,863	\$ 346,360	\$ 304,589	\$ 320,422	\$ 338,311	\$ 359,240	\$ 371,504	\$ 400,608	\$ 418,761
Restricted	311,997	343,785	372,210	450,568	459,608	485,882	575,604	601,905	598,881	623,507
Unrestricted	98,002	119,627	194,269	306,776	313,722	281,279	257,534	240,291	230,103	201,226
Total governmental activities net position	<u>\$ 715,032</u>	<u>\$ 772,275</u>	<u>\$ 912,839</u>	<u>\$ 1,061,933</u>	<u>\$ 1,093,752</u>	<u>\$ 1,105,472</u>	<u>\$ 1,192,378</u>	<u>\$ 1,213,700</u>	<u>\$ 1,229,592</u>	<u>\$ 1,243,494</u>
Business-type activities:										
Net investment in capital assets	\$ 14,712	\$ 16,520	\$ 18,674	\$ 19,349	\$ 20,310	\$ 22,049	\$ 25,961	\$ 23,112	\$ 25,809	\$ 26,096
Unrestricted	6,033	5,578	5,961	5,357	5,730	5,320	3,258	7,000	5,257	5,600
Total business-type activities net position	<u>\$ 20,745</u>	<u>\$ 22,098</u>	<u>\$ 24,635</u>	<u>\$ 24,706</u>	<u>\$ 26,040</u>	<u>\$ 27,369</u>	<u>\$ 29,219</u>	<u>\$ 30,112</u>	<u>\$ 31,066</u>	<u>\$ 31,696</u>
Primary government:										
Net investment in capital assets	\$ 319,745	\$ 325,383	\$ 365,034	\$ 323,938	\$ 340,732	\$ 360,360	\$ 385,201	\$ 394,616	\$ 426,417	\$ 444,857
Restricted	311,997	343,785	372,210	450,568	459,608	485,882	575,604	601,905	598,881	623,507
Unrestricted	104,035	125,205	200,230	312,133	319,452	286,599	260,792	247,291	235,360	206,826
Total primary government net position	<u>\$ 735,777</u>	<u>\$ 794,373</u>	<u>\$ 937,474</u>	<u>\$ 1,086,639</u>	<u>\$ 1,119,792</u>	<u>\$ 1,132,841</u>	<u>\$ 1,221,597</u>	<u>\$ 1,243,812</u>	<u>\$ 1,260,658</u>	<u>\$ 1,275,190</u>

Note: Fiscal years 2004 - 2005 reflect reclassifications and/or restatements.

**FRANKLIN COUNTY, OHIO**  
Changes in Net Position  
(Accrual Basis of Accounting)  
Last Ten Years  
(Amounts in 000's)

Table 2

	2004 <sup>1</sup>	2005 <sup>1</sup>	2006 <sup>1</sup>	2007 <sup>1,2</sup>	2008 <sup>1</sup>	2009 <sup>1</sup>	2010	2011	2012	2013
<b>Expenses:</b>										
<b>Governmental activities:</b>										
General government <sup>2</sup>	\$ 97,951	\$ 89,376	\$ 99,566	\$ 123,389	\$ 122,288	\$ 115,650	\$ 119,360	\$ 114,514	\$ 113,596	\$ 120,709
Judicial	63,848	64,428	65,470	66,493	69,418	72,313	72,112	73,641	69,273	76,702
Public safety	115,335	125,185	119,756	131,384	133,455	143,576	142,036	142,092	143,605	148,650
Human services	312,037	317,211	344,807	369,831	395,904	381,133	306,335	283,898	278,076	286,395
Health	308,096	291,569	304,339	305,114	339,858	352,419	358,987	325,615	285,762	296,879
Public works	41,027	41,313	33,679	45,070	36,299	37,853	37,187	50,278	40,191	32,028
Conservation and recreation	14,445	14,505	20,757	20,537	20,492	20,415	20,676	19,198	19,044	19,173
Community development	7,668	7,834	3,694	5,299	5,220	9,257	8,539	9,334	10,446	7,485
Interest and fiscal charges	6,383	5,553	6,845	9,697	13,448	13,327	13,791	14,708	14,934	16,208
Total government activities expenses	<u>966,790</u>	<u>956,974</u>	<u>998,913</u>	<u>1,076,814</u>	<u>1,136,382</u>	<u>1,145,943</u>	<u>1,079,023</u>	<u>1,033,278</u>	<u>974,927</u>	<u>1,004,229</u>
<b>Business-type activities:</b>										
Water and sewer	4,434	4,541	4,808	5,890	5,229	5,053	6,954	6,743	6,732	6,589
Parking facilities	1,670	1,891	1,990	2,043	2,062	1,974	1,813	1,828	2,671	3,037
Total business-type activities expenses	<u>6,104</u>	<u>6,432</u>	<u>6,798</u>	<u>7,933</u>	<u>7,291</u>	<u>7,027</u>	<u>8,767</u>	<u>8,571</u>	<u>9,403</u>	<u>9,626</u>
Total primary government expenses	<u>\$ 972,894</u>	<u>\$ 963,406</u>	<u>\$ 1,005,711</u>	<u>\$ 1,084,747</u>	<u>\$ 1,143,673</u>	<u>\$ 1,152,970</u>	<u>\$ 1,087,790</u>	<u>\$ 1,041,849</u>	<u>\$ 984,330</u>	<u>\$ 1,013,855</u>
<b>Program revenues:</b>										
<b>Governmental activities:</b>										
<b>Charges for services:</b>										
General government	\$ 54,265	\$ 58,691	\$ 62,586	\$ 57,593	\$ 52,694	\$ 59,131	\$ 72,996	\$ 67,552	\$ 63,553	\$ 70,466
Judicial	10,872	10,979	10,857	10,502	11,395	11,808	12,605	12,157	12,516	12,641
Public safety	20,714	21,603	22,772	22,693	20,105	19,622	18,063	18,897	20,643	22,423
Human services	9,302	8,932	7,847	8,530	9,866	8,184	6,164	6,981	6,257	7,433
Health	1,708	6,418	12,773	10,459	8,416	11,914	8,287	8,215	12,348	10,583
Public works	2,821	3,084	1,096	1,216	4,000	3,720	4,081	9,313	4,827	3,855
Community development	1,112	907	758	516	426	479	466	508	550	589
Operating grants and contributions	361,915	390,251	399,186	440,773	464,408	474,879	444,629	326,878	289,042	288,180
Capital grants and contributions	8,944	26,232	14,839	30,532	20,716	17,044	20,512	24,152	21,293	11,084
Total governmental activities program revenues	<u>471,653</u>	<u>527,097</u>	<u>532,714</u>	<u>582,814</u>	<u>592,026</u>	<u>606,781</u>	<u>587,803</u>	<u>474,653</u>	<u>431,029</u>	<u>427,254</u>
<b>Business-type activities:</b>										
<b>Charges for services:</b>										
Water and sewer	4,701	5,053	4,672	5,031	5,312	5,726	6,080	6,686	8,002	7,358
Parking facilities	2,512	2,718	3,334	2,973	2,789	2,447	2,426	2,793	2,389	2,575
Operating grants and contributions	-	-	-	-	-	50	-	-	-	-
Capital grants and contributions	3,568	45	1,329	-	524	133	2,111	37	19	375
Total business-type activities program revenues	<u>10,781</u>	<u>7,816</u>	<u>9,335</u>	<u>8,004</u>	<u>8,625</u>	<u>8,356</u>	<u>10,617</u>	<u>9,516</u>	<u>10,410</u>	<u>10,308</u>
Total primary government program revenues	<u>\$ 482,434</u>	<u>\$ 534,913</u>	<u>\$ 542,049</u>	<u>\$ 590,818</u>	<u>\$ 600,651</u>	<u>\$ 615,137</u>	<u>\$ 598,420</u>	<u>\$ 484,169</u>	<u>\$ 441,439</u>	<u>\$ 437,562</u>

(Continued on next page)



**FRANKLIN COUNTY, OHIO**  
**Changes in Net Position (Continued)**  
 (Accrual Basis of Accounting)  
 Last Ten Years  
 (Amounts in 000's)

Table 2

	2004 <sup>1</sup>	2005 <sup>1</sup>	2006 <sup>1</sup>	2007 <sup>1,2</sup>	2008 <sup>1</sup>	2009 <sup>1</sup>	2010	2011	2012	2013
Net program revenue (expense):										
Governmental activities net program expense	\$ (495,137)	\$ (429,877)	\$ (466,199)	\$ (494,000)	\$ (544,356)	\$ (539,162)	\$ (491,220)	\$ (558,625)	\$ (543,898)	\$ (576,975)
Business-type activities net program revenue	4,677	1,384	2,537	71	1,334	1,329	1,850	945	1,007	682
Total primary government net program expense	<u>\$ (490,460)</u>	<u>\$ (428,493)</u>	<u>\$ (463,662)</u>	<u>\$ (493,929)</u>	<u>\$ (543,022)</u>	<u>\$ (537,833)</u>	<u>\$ (489,370)</u>	<u>\$ (557,680)</u>	<u>\$ (542,891)</u>	<u>\$ (576,293)</u>
General revenues and other changes in net position:										
Governmental activities:										
Property taxes	\$ 313,562	\$ 337,991	\$ 360,173	\$ 374,017	\$ 367,003	\$ 381,888	\$ 400,475	\$ 403,171	\$ 382,667	\$ 408,138
Sales taxes	85,718	105,886	175,343	177,398	130,723	124,249	130,876	138,479	148,245	155,758
Grants and contributions not restricted to specific programs	32,151	25,187	34,758	36,894	35,365	30,391	31,080	24,690	19,859	24,862
Unrestricted investment earnings	11,506	18,025	36,489	54,785	43,084	14,354	15,695	13,555	8,966	2,066
Transfers in (out)	(1,375)	31	-	-	-	-	-	52	53	53
Total governmental activities general revenues and other changes in net position	441,562	487,120	606,763	643,094	576,175	550,882	578,126	579,947	559,790	590,877
Business-type activities:										
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	1
Transfers in (out)	1,375	(31)	-	-	-	-	-	(52)	(53)	(53)
Total business-type activities general revenues and other changes in net position	1,375	(31)	-	-	-	-	-	(52)	(53)	(52)
Total primary government general revenues and other changes in net position	<u>\$ 442,937</u>	<u>\$ 487,089</u>	<u>\$ 606,763</u>	<u>\$ 643,094</u>	<u>\$ 576,175</u>	<u>\$ 550,882</u>	<u>\$ 578,126</u>	<u>\$ 579,895</u>	<u>\$ 559,737</u>	<u>\$ 590,825</u>
Total change in net position:										
Governmental activities change in net position	\$ (53,575)	\$ 57,243	\$ 140,564	\$ 149,094	\$ 31,819	\$ 11,720	\$ 86,906	\$ 21,322	\$ 15,892	\$ 13,902
Business-type activities change in net position	6,052	1,353	2,537	71	1,334	1,329	1,850	893	954	630
Total primary government change in net position	<u>\$ (47,523)</u>	<u>\$ 58,596</u>	<u>\$ 143,101</u>	<u>\$ 149,165</u>	<u>\$ 33,153</u>	<u>\$ 13,049</u>	<u>\$ 88,756</u>	<u>\$ 22,215</u>	<u>\$ 16,846</u>	<u>\$ 14,532</u>

Notes: <sup>1</sup> Fiscal years 2004 - 2009 reflect reclassifications between program revenue and general revenues.

<sup>2</sup> Expense in the amount of \$18,242,000 for the transfer of infrastructure assets to the State of Ohio included in General Government for fiscal year 2007.

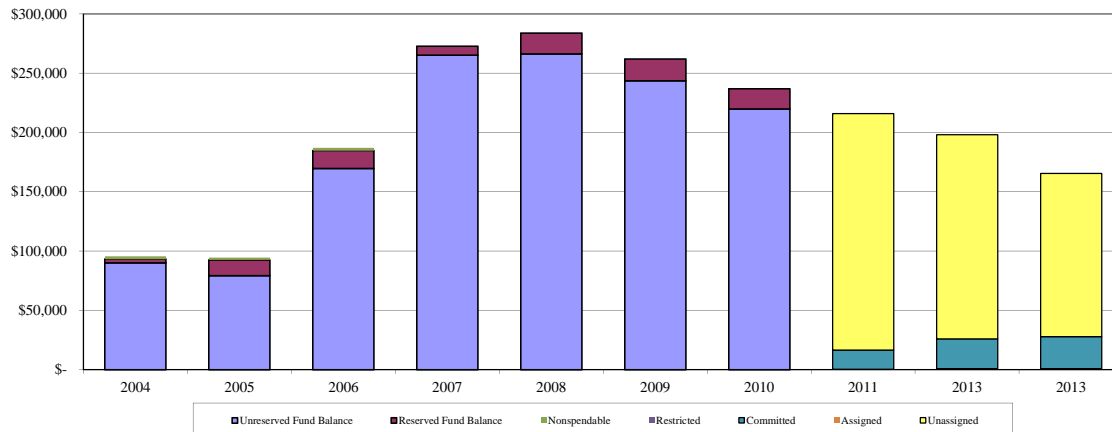
**FRANKLIN COUNTY, OHIO**  
**Fund Balances, Governmental Funds**  
 (Modified Accrual Basis of Accounting)  
 Last Ten Years  
 (Amounts in 000's)

Table 3

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General fund:</b>										
Nonspendable	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$ 2,244	\$ 1,959	\$ 2,177
Restricted	n/a	n/a	n/a	n/a	n/a	n/a	n/a	399	736	853
Committed	n/a	n/a	n/a	n/a	n/a	n/a	n/a	16,125	25,256	26,850
Assigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-	-	-
Unassigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	199,333	172,074	137,720
Reserved	\$ 3,154	\$ 13,276	\$ 15,146	\$ 7,500	\$ 17,679	\$ 18,335	\$ 16,966	n/a	n/a	n/a
Unreserved	90,037	79,201	169,574	265,071	266,193	243,466	219,800	n/a	n/a	n/a
<b>Total general fund</b>	<b>93,191</b>	<b>92,477</b>	<b>184,720</b>	<b>272,571</b>	<b>283,872</b>	<b>261,801</b>	<b>236,766</b>	<b>218,101</b>	<b>200,025</b>	<b>167,600</b>
<b>All other governmental funds:</b>										
Nonspendable	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,992	1,385	1,228
Restricted	n/a	n/a	n/a	n/a	n/a	n/a	n/a	548,088	538,262	602,014
Committed	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,118	15,015	2,492
Assigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	8,206	7,000	5,750
Unassigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	(6,250)	(7,403)	(1,461)
Reserved	18,959	17,225	15,421	14,284	14,559	12,059	10,953	n/a	n/a	n/a
Unreserved, reported in:										
Special revenue funds	211,540	258,138	294,466	347,120	347,381	392,836	496,381	n/a	n/a	n/a
Debt service funds	29	30	41	3,961	1,945	847	380	n/a	n/a	n/a
Capital projects funds	4,786	(4,627)	(20,195)	140,196	91,898	46,854	24,518	n/a	n/a	n/a
<b>Total all other governmental funds</b>	<b>235,314</b>	<b>270,766</b>	<b>289,733</b>	<b>505,561</b>	<b>455,783</b>	<b>452,596</b>	<b>532,232</b>	<b>553,154</b>	<b>554,259</b>	<b>610,023</b>
<b>Total governmental funds</b>	<b>\$ 328,505</b>	<b>\$ 363,243</b>	<b>\$ 474,453</b>	<b>\$ 778,132</b>	<b>\$ 739,655</b>	<b>\$ 714,397</b>	<b>\$ 768,998</b>	<b>\$ 771,255</b>	<b>\$ 754,284</b>	<b>\$ 777,623</b>

Note: Fiscal years 2004 - 2006 reflect reclassifications and/or restatements.  
 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

	2004 <sup>1</sup>	2005 <sup>1</sup>	2006	2007	2008	2009	2010	2011	2012	2013
<b>Revenues:</b>										
Sales tax	\$ 85,588	\$ 97,633	\$ 172,866	\$ 177,768	\$ 136,336	\$ 123,887	\$ 130,621	\$ 137,115	\$ 148,386	\$ 155,560
Property taxes	309,002	333,844	365,863	370,977	359,593	379,236	403,734	399,464	387,842	410,865
Licenses and permits	1,535	1,606	1,978	1,744	2,127	2,183	1,885	2,095	1,978	2,315
Fees and charges for services	73,467	88,165	85,914	92,659	83,862	87,085	94,178	96,251	92,463	100,356
Fines and forfeitures	2,286	2,522	2,818	3,456	2,412	3,735	4,357	4,083	4,342	4,596
Intergovernmental	391,599	440,588	444,850	494,091	508,347	520,949	503,273	393,559	328,514	322,108
Investment income	11,033	17,006	35,709	54,412	48,044	16,711	16,968	13,908	9,247	2,140
Other	21,705	20,515	28,221	22,299	28,296	29,764	28,620	30,794	27,508	25,431
<b>Total revenues</b>	<b>896,215</b>	<b>1,001,879</b>	<b>1,138,219</b>	<b>1,217,406</b>	<b>1,169,017</b>	<b>1,163,550</b>	<b>1,183,636</b>	<b>1,077,269</b>	<b>1,000,280</b>	<b>1,023,371</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General government	83,267	78,583	90,239	96,815	110,929	102,295	110,619	102,520	103,508	107,788
Judicial	63,260	64,203	64,291	66,807	69,379	71,545	71,873	71,452	71,249	74,104
Public safety	112,000	114,260	109,636	121,971	126,662	130,012	133,933	135,431	134,647	147,106
Human services	312,418	318,665	346,007	374,442	398,548	381,820	308,775	309,878	281,024	287,070
Health	306,618	292,420	302,142	302,713	340,455	350,151	358,089	323,713	285,926	295,122
Public works	37,413	38,691	40,016	51,738	38,576	40,595	43,508	62,365	56,406	43,692
Conservation and recreation	14,218	14,278	19,660	19,441	19,395	19,468	19,576	18,196	18,067	18,200
Community development	6,528	5,510	2,200	4,278	3,436	5,620	5,893	8,156	6,727	6,579
Capital outlays	3,884	26,102	21,680	17,250	63,959	93,248	58,693	21,296	18,291	32,706
<b>Debt service:</b>										
Principal retirement	9,096	9,636	9,833	9,792	25,696	26,884	51,487	26,761	25,741	23,807
Interest and fiscal charges	6,952	5,852	7,112	9,084	13,736	13,427	15,145	15,830	16,114	16,262
Debt issuance cost	-	317	-	1,170	30	572	416	22	24	921
Intergovernmental grants	7,753	16,550	16,274	14,021	14,559	18,130	16,793	16,515	18,798	12,630
<b>Total expenditures</b>	<b>963,407</b>	<b>985,067</b>	<b>1,029,090</b>	<b>1,089,522</b>	<b>1,225,360</b>	<b>1,253,767</b>	<b>1,194,800</b>	<b>1,112,135</b>	<b>1,036,522</b>	<b>1,065,987</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(67,192)</b>	<b>16,812</b>	<b>109,129</b>	<b>127,884</b>	<b>(56,343)</b>	<b>(90,217)</b>	<b>(11,164)</b>	<b>(34,866)</b>	<b>(36,242)</b>	<b>(42,616)</b>
<b>Other financing sources (uses):</b>										
Transfers in	25,089	33,888	28,532	27,930	30,127	31,154	33,365	34,877	50,990	48,062
Transfers out	(26,464)	(33,857)	(28,532)	(27,930)	(30,127)	(31,154)	(33,365)	(34,825)	(50,937)	(48,009)
Proceeds of debt <sup>2</sup>	-	16,703	1,300	174,200	17,490	64,599	65,526	14,119	13,446	65,643
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Premium on issuance of bonds	-	-	-	-	-	-	-	-	-	-
Payment to bond agent	-	-	-	-	-	-	-	-	-	-
Capital leases	304	347	168	1,481	171	160	101	22,774	2,227	176
Sale of capital assets	463	845	613	114	205	200	138	178	3,545	83
<b>Total other financing sources (uses)</b>	<b>(608)</b>	<b>17,926</b>	<b>2,081</b>	<b>175,795</b>	<b>17,866</b>	<b>64,959</b>	<b>65,765</b>	<b>37,123</b>	<b>19,271</b>	<b>65,955</b>
<b>Net change in fund balances</b>	<b>\$ (67,800)</b>	<b>\$ 34,738</b>	<b>\$ 111,210</b>	<b>\$ 303,679</b>	<b>\$ (38,477)</b>	<b>\$ (25,258)</b>	<b>\$ 54,601</b>	<b>\$ 2,257</b>	<b>\$ (16,971)</b>	<b>\$ 23,339</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>1.72%</b>	<b>1.66%</b>	<b>1.73%</b>	<b>1.79%</b>	<b>3.44%</b>	<b>3.50%</b>	<b>5.95%</b>	<b>4.06%</b>	<b>4.24%</b>	<b>3.97%</b>

Notes: <sup>1</sup>Fiscal years 2004 - 2005 reflect reclassifications and/or restatements.

<sup>2</sup>Includes bonds, notes, loans, and the related premiums and discounts.

**FRANKLIN COUNTY, OHIO**

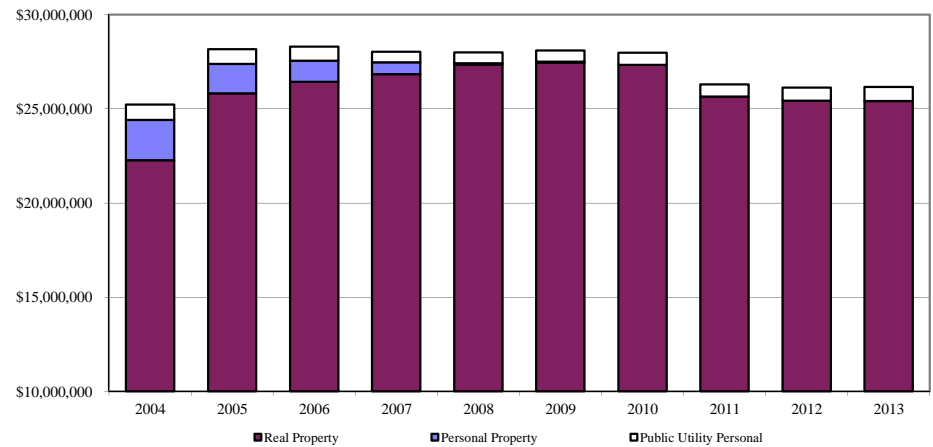
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Years  
(Amounts in 000's)

Table 5

Tax Year	Real Property		Personal Property		Public Utility Personal		Total			Total Direct Tax Rate
	Assessed Value <sup>1</sup>	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value <sup>9</sup>	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
2004	\$ 22,266,430	\$ 63,618,371	\$ 2,148,071 <sup>3</sup>	\$ 8,950,296	\$ 818,179	\$ 2,337,654	\$ 25,232,680	\$ 74,906,321	33.7%	\$ 85.44
2005	25,818,193	73,766,266	1,564,678 <sup>4</sup>	6,519,492	785,224	2,243,497	28,168,095	82,529,255	34.1%	84.26
2006	26,439,904	75,542,582	1,117,739 <sup>5</sup>	5,961,275	745,706	2,130,589	28,303,349	83,634,445	33.8%	85.44
2007	26,842,945	76,694,129	633,872 <sup>6</sup>	5,070,976	553,977	1,582,791	28,030,794	83,347,896	33.6%	85.49
2008	27,348,397	78,138,277	77,630 <sup>7</sup>	621,040	573,951	1,639,860	27,999,978	80,399,177	34.8%	92.87
2009	27,463,405	78,466,871	38,815 <sup>7</sup>	776,300	594,286	1,697,960	28,096,506	80,941,131	34.7%	92.82
2010	27,338,073	78,108,780	- <sup>7</sup>	-	646,261	1,846,460	27,984,334	79,955,240	35.0%	92.82
2011	25,648,101	73,280,289	- <sup>7</sup>	-	654,908	1,871,166	26,303,009	75,151,454	35.0%	93.17
2012	25,436,731	72,676,374	- <sup>7</sup>	-	687,307	1,963,734	26,124,038	74,640,109	35.0%	93.87
2013	25,423,633	72,638,951	- <sup>7</sup>	-	737,076	2,105,931	26,160,709	74,744,883	35.0%	93.72

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**Assessed Value of Taxable Property**



Source: Franklin County Auditor's Office

Notes: Total direct tax rate reflects total county rate and Columbus school district (largest district the County) per \$1,000 of assessed valuation.

<sup>1</sup>Assessed value = 35% of estimated actual value.

<sup>2</sup>Assessed value = 25% of estimated actual value.

<sup>3</sup>Assessed value = 24% of estimated actual value.

<sup>4</sup>Assessed value = 18.75% of estimated actual value.

<sup>5</sup>Assessed value = 12.50% of estimated actual value.

<sup>6</sup>Assessed value = 6.25% of estimated actual value, telephone company property reclassified from Public Utilities to Personal Property.

<sup>7</sup>Personal property tax eliminated except for telephone company property which was phased out by calendar year 2011.

**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 Classification						Total Assessed Valuation	
	Residential/ Agricultural		Commercial/ Industrial		Public Utility Real Estate		Total Real Estate		General		Public Utility Personal		Total Personal Property			
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
2004	\$ 15,175,539	60.14%	\$ 7,083,514	28.07%	\$ 7,377	0.03%	\$ 22,266,430	88.24%	\$ 2,148,071	8.51%	\$ 818,179	3.24%	\$ 2,966,250	11.76%	\$ 25,232,680	100.00%
2005	18,363,757	65.19%	7,446,945	26.44%	7,491	0.03%	25,818,193	91.66%	1,564,678	5.55%	785,224	2.79%	2,349,902	8.34%	28,168,095	100.00%
2006	18,795,315	66.41%	7,635,997	26.98%	8,592	0.03%	26,439,904	93.42%	1,117,739	3.95%	745,706	2.63%	1,863,445	6.58%	28,303,349	100.00%
2007	19,036,047	67.91%	7,795,863	27.81%	11,034	0.04%	26,842,945	95.76%	633,872	2.26%	553,977	1.98%	1,187,849	4.24%	28,030,794	100.00%
2008	19,204,907	68.59%	8,133,402	29.05%	10,088	0.04%	27,348,397	97.67%	77,630	0.28%	573,951	2.05%	651,581	2.33%	27,999,978	100.00%
2009	19,257,307	68.54%	8,194,201	29.16%	11,897	0.04%	27,463,405	97.75%	38,815	0.14%	594,286	2.12%	633,101	2.25%	28,096,506	100.00%
2010	19,223,737	68.69%	8,102,547	28.95%	11,789	0.04%	27,338,073	97.69%	-	0.00%	646,261	2.31%	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%	-	0.00%	654,908	2.49%	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%	-	0.00%	687,307	2.63%	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%	-	0.00%	737,076	2.82%	737,076	2.82%	26,160,709	100.00%

Source: Franklin County Auditor's Office.

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**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 <sup>1</sup>	Commercial/ Industrial/ Public Utility <sup>1</sup>	Tax-Exempt <sup>2</sup>
2004	\$ 1,061,898	\$ 436,245	\$ 1,498,143	\$ 43,358,682.86	\$ 20,259,689	\$ 14,034,765
2005	1,201,420	601,435	1,802,855	52,467,877	21,298,389	16,062,632
2006	1,091,652	651,470	1,743,122	53,700,901	21,841,683	16,380,748
2007	825,819	659,327	1,485,146	54,389,185	22,305,420	17,517,167
2008	647,957	510,716	1,158,673	54,871,163	23,267,114	19,648,076
2009	390,525	494,230	884,755	55,020,878	23,445,994	20,557,132
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

Source: Franklin County Auditor's Office.

Notes: All are appraised values.

<sup>1</sup>Years 2006 and forward include value and or class adjustments (e.g., homestead, current agricultural use valuation).

<sup>2</sup>Includes 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, 2013

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 2013, this is how the taxes will be distributed in calendar year 2014.

<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Columbus City Schools	\$ 1,339.62	\$ 1,937.34
Board of Developmental Disabilities	214.38	245.00
Children Services	148.78	174.59
City of Columbus	96.16	109.90
ADAMH Board	67.38	77.00
County General Fund	45.02	51.45
Columbus Public Library	85.75	98.00
Office on Aging	39.81	45.50
Zoological Park	21.36	26.09
Metro Parks	22.97	26.25
Total	<u>\$ 2,081.23</u>	<u>\$ 2,791.12</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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>County:</b>										
General Fund	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47	\$ 1.47
Children Services	5.05	5.05	5.05	5.05	5.05	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	7.47	7.47	7.47	7.47	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	0.85	0.85	0.85	0.90	0.90	0.90	0.90	0.90	1.30	1.30
<b>Total County rates</b>	<b>\$ 17.79</b>	<b>\$ 17.79</b>	<b>\$ 17.79</b>	<b>\$ 17.84</b>	<b>\$ 17.37</b>	<b>\$ 17.32</b>	<b>\$ 17.32</b>	<b>\$ 17.32</b>	<b>\$ 17.72</b>	<b>\$ 17.72</b>
<b>School districts:</b>										
Bexley	\$ 109.50	\$ 108.45	\$ 108.30	\$ 108.25	\$ 108.25	\$ 108.25	\$ 114.75	\$ 113.60	\$ 113.60	\$ 113.60
Canal Winchester	61.00	61.25	61.25	61.25	62.93	77.75	78.16	79.13	79.45	78.70
Columbus	67.65	66.47	67.65	67.65	75.50	75.50	75.50	75.85	76.15	76.00
Dublin	64.60	72.50	72.50	72.50	72.50	80.40	80.40	80.40	87.34	88.59
Gahanna-Jefferson	60.14	59.24	66.95	65.80	66.78	66.73	66.73	72.10	72.10	72.10
Grandview Heights	92.45	101.28	100.50	100.80	101.10	100.90	105.05	104.15	104.30	104.30
Groveport-Madison	53.36	52.60	52.75	52.81	52.81	56.71	56.66	57.42	57.65	57.60
Hamilton	53.43	55.57	55.15	55.60	55.60	55.90	56.00	56.60	56.30	56.90
Hilliard	74.40	73.14	75.89	75.89	82.79	82.85	82.95	89.35	89.45	89.45
New Albany-Plain	58.10	56.16	65.16	65.10	64.40	66.95	67.15	68.36	75.20	74.99
Reynoldsburg	59.63	59.30	59.30	59.10	65.70	64.90	71.55	71.80	73.10	73.90
South-Western	55.23	64.67	64.55	64.45	65.00	72.45	72.55	73.55	73.25	73.25
Upper Arlington	96.24	95.88	95.88	102.08	102.08	102.08	102.08	102.08	102.08	106.08
Westerville	68.01	67.31	72.50	72.50	73.00	73.00	72.95	73.20	80.10	80.05
Whitehall	65.40	65.33	65.45	65.45	72.42	72.65	72.65	74.25	73.25	73.25
Worthington	84.56	83.23	83.23	83.23	83.14	87.04	88.54	90.04	94.94	95.94
<b>School districts (out-of-County):</b>										
Jonathan Alder	\$ 48.10	\$ 38.60	\$ 38.10	\$ 34.90	\$ 38.10	\$ 38.10	\$ 37.60	\$ 37.60	\$ 38.30	\$ 37.60
Licking Heights	47.52	48.50	48.52	47.07	47.00	46.24	46.22	50.89	50.87	60.31
Madison-Plains	40.45	48.45	48.45	48.45	48.45	48.45	48.45	48.45	48.45	48.45
Olentangy	61.00	62.00	62.00	62.00	70.72	70.72	70.72	78.62	78.62	78.62
Pickerington	77.50	77.05	80.75	80.35	79.85	80.25	80.82	85.90	85.50	84.70
Teays Valley	31.60	31.20	34.10	31.80	31.80	31.80	31.80	31.80	31.80	31.80
<b>Joint vocational school districts:</b>										
Central Ohio	\$ 0.50	\$ 0.50	\$ 1.30	\$ 1.30	\$ 1.30	\$ 1.30	\$ 1.30	\$ 1.60	\$ 1.60	\$ 1.60
Delaware County	3.20	3.20	3.20	3.20	3.20	3.20	3.20	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	3.00	3.00	3.00	3.00	2.50	2.50	2.52	2.54	2.48	2.56
<b>Corporations:</b>										
Bexley	\$ 7.85	\$ 7.85	\$ 7.85	\$ 7.85	\$ 7.85	\$ 7.85	\$ 7.85	\$ 7.85	\$ 7.85	\$ 7.85
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	2.96	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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Grandview Heights	10.70	10.70	10.70	10.70	10.70	10.70	10.95	10.70	10.15	10.15
Grove City	4.20	4.20	3.70	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
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	0.35	0.35	0.35	0.35	0.35	0.35	1.00	1.00	1.00
Minerva Park	16.08	16.09	16.09	15.95	15.95	15.95	16.05	16.05	16.05	15.85
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	6.00	6.50	6.50	6.50	6.50	6.50	7.00	7.00	7.65	7.65
Upper Arlington	6.85	6.74	6.64	6.38	6.46	6.48	6.48	6.48	6.62	6.62
Urbancrest	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Valleyview	24.53	24.53	22.53	22.53	22.53	22.53	22.53	22.53	22.53	22.53
Westerville	17.95	17.97	17.60	17.64	17.70	17.70	20.30	20.30	20.30	20.30
Whitehall	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Worthington	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Townships:										
Blendon	\$ 25.05	\$ 25.02	\$ 26.55	\$ 26.51	\$ 26.56	\$ 26.56	\$ 29.10	\$ 29.10	\$ 30.65	\$ 30.65
Brown	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80
Clinton	25.64	25.64	31.14	31.14	29.74	29.74	29.74	29.74	29.74	29.74
Franklin	18.05	18.05	21.31	21.31	25.20	25.20	25.20	25.20	25.20	25.20
Hamilton	15.80	15.80	15.80	15.80	15.80	15.80	16.05	16.05	16.05	16.05
Jackson	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20
Jefferson	10.28	10.21	10.09	9.12	9.17	9.17	9.17	9.17	9.20	12.20
Madison	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
Mifflin	22.80	22.80	22.80	22.80	26.80	24.80	24.80	37.40	37.40	37.40
Norwich	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	25.72
Perry	18.40	18.40	21.20	21.20	18.10	18.10	18.10	18.10	21.60	21.60
Plain	13.37	13.27	13.15	12.85	15.35	15.35	15.35	15.35	15.35	15.35
Pleasant	18.70	18.70	18.70	18.70	18.70	21.20	21.20	21.20	21.20	21.20
Prairie	14.20	14.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20
Sharon	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50
Truro	16.65	16.65	16.65	16.65	16.65	16.65	16.65	16.60	20.50	20.50
Washington	19.99	19.99	19.95	14.47	14.48	14.48	15.45	15.45	15.45	15.45
Other units:										
Bexley Public Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 2.80
Columbus Metropolitan Library	2.20	2.20	2.20	2.20	2.20	2.20	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	4.70	4.70	4.70
Delaware County District Library	0.09	0.08	0.07	0.06	0.04	1.03	1.00	1.00	1.00	1.00
Metropolitan Park District	0.65	0.65	0.65	0.65	0.65	0.65	0.75	0.75	0.75	0.75
New Albany-Plain Park District	1.87	1.72	1.72	1.69	1.69	1.69	1.69	1.79	1.79	1.59
Pickerington Public Library	-	-	-	-	-	0.75	0.75	0.75	0.75	0.75
Plain City Public Library	-	-	-	-	-	0.75	0.75	0.75	0.75	0.75
Southwest Public Library	-	-	-	-	-	-	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	0.80	0.80	0.80	0.80	0.80	0.80	2.00	2.00	2.00
Worthington Public Library	2.20	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, 2013 and December 31, 2004  
(Amounts in 000's)

Table 10

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2013					2004				
Taxpayer	Assessed Valuation	Rank	Percent of Total	Rank in 2004	Taxpayer	Assessed Valuation	Rank	Percent of Total	
Public utilities:					Public utilities:				
Ohio Power Company	\$ 563,873	1	2.16%	1	Columbus Southern Power Company	\$ 408,431	1	1.62%	
Columbia Gas of Ohio Inc.	89,891	2	0.34%	3	Ohio Bell Telephone Company	182,102	2	0.72%	
AEP Ohio Transmission	44,770	3	0.17%	-	Columbia Gas of Ohio Inc.	58,720	3	0.23%	
American Electric Power	17,836	4	0.07%	-	New Par	53,199	4	0.21%	
Real estate:					Real estate:				
Nationwide Mutual Insurance Company	77,935	1	0.30%	1	Nationwide Mutual Insurance Company	99,804	1	0.40%	
Distribution Land Corp	64,974	2	0.25%	3	Huntington Center Associates	58,450	2	0.23%	
CD Gaming Ventures	47,775	3	0.18%	-	Distribution Land Corporation	53,653	3	0.21%	
Huntington Center	39,221	4	0.15%	2	Duke Realty LP	48,423	4	0.19%	
BRE/COH OH LLC	27,516	5	0.11%	-	New Albany Company	41,075	5	0.16%	
Battelle Memorial	21,528	6	0.08%	-	American Electric Power	25,646	6	0.10%	
New Albany Co LLC	20,900	7	0.08%	5	Equitable Life Assurance	24,815	7	0.10%	
Huntington National Bank	19,296	8	0.07%	-	Eastrich No. 167 Corporation	23,870	8	0.09%	
Leslie H. Wexner	18,635	9	0.07%	-	M/I Homes of Central Ohio	22,875	9	0.09%	
Scioto Downs Inc.	18,435	10	0.07%	-	Bank One Management Corp.	20,680	10	0.08%	
All others	<u>25,088,124</u>		<u>95.90%</u>		All others	<u>24,110,937</u>		<u>95.57%</u>	
Total	<u><u>\$ 26,160,709</u></u>		<u><u>100.00%</u></u>		Total	<u><u>\$ 25,232,680</u></u>		<u><u>100.00%</u></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 <sup>1</sup>	Current Tax Collections <sup>2</sup>	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections <sup>3</sup>	Percent of Total Collections to Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes to Levy
2004	\$ 346,556	\$ 326,932	94.3%	\$ 16,739	\$ 343,671	99.2%	\$ 23,635	6.8%
2005	380,805	358,907	94.2%	13,005	371,912	97.7%	25,711	6.8%
2006	389,647	362,824	93.1%	14,908	377,732	96.9%	29,600	7.6%
2007	412,301	379,278	92.0%	15,568	394,846	95.8%	31,988	7.8%
2008	416,640	374,242	89.8%	14,927	389,169	93.4%	42,040	10.1%
2009	447,022	398,990	89.3%	16,473	415,463	92.9%	44,455	9.9%
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%

Source: Franklin County Auditor's Office.

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

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

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

**FRANKLIN COUNTY, OHIO**  
 Property Tax Levies - Voted and Unvoted  
 (Per \$1,000 of Assessed Value)  
 As of December 31, 2013 and December 31, 2004

	2013					
	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			
Children Services	1.90	1.757971	1.888396	2004	2005	2014
Children Services	3.10	3.100000	3.100000	2009	2010	2019
ADAMH Board	2.20	2.200000	2.200000	2005	2007	2016
Board of Developmental Disabilities	3.50	3.500000	3.500000	2011	2013	2018
Board of Developmental Disabilities	3.50	3.500000	3.500000	2008	2009	IND
Zoological Park	0.75	0.697561	0.745419	2004	2006	2015
Office on Aging	1.30	1.300000	1.300000	2012	2013	2017
<b>Total</b>	<b>\$ 17.72</b>	<b>\$ 17.525532</b>	<b>\$ 17.703815</b>			
	2004					
	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	1.890123	1.900000	2004	2005	2014
Children Services	3.15	2.368182	2.742868	1999	2000	2009
ADAMH Board	2.20	1.499168	1.842695	1996	1997	2006
Board of Developmental Disabilities	1.00	0.288955	0.422900	1977	1978	IND <sup>2</sup>
Board of Developmental Disabilities	0.65	0.272491	0.380316	1982	1983	IND <sup>2</sup>
Board of Developmental Disabilities	3.50	3.057617	3.335517	2002	2003	2012
Board of Developmental Disabilities	2.32	1.735315	2.007159	1998	1999	2008
Zoological Park	0.75	0.507906	0.628191	1995	1996	2005
Office on Aging	0.85	0.742564	0.810054	2002	2003	2007
<b>Total</b>	<b>\$ 17.79</b>	<b>\$ 13.832321</b>	<b>\$ 15.539700</b>			

Source: Franklin County Auditor's Office

Notes: <sup>1</sup>Tax rates displayed are for tax years 2013 and 2004, to be collected in 2014 and 2005 respectively.

<sup>2</sup>While authority exists to collect this levy because the levy was voted as a continuing levy, the County has opted to discontinue collection of this levy due to the passage of the 2008 FCBDD levy.

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

Table 13

County sales tax:

The County imposes a one-half percent sales tax effective September 1, 1985, and an additional permanent one-fourth percent effective October 1, 2005. A temporary one-fourth percent sales tax became effective October 1, 2005, and expired December 31, 2007. The sales tax may be repealed if a majority of voters approve the repeal at a general election. The question of repeal must be placed on the ballot by a petition signed by qualified voters equal in number to 10% of those voting for governor in the last gubernatorial election. No such petition has been filed with the County Board of Elections.

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's General Fund:

<u>Fiscal Year</u>	<u>Sales Tax</u>	<u>Local Government Fund</u>
2004	\$ 85,718	\$ 25,593
2005	105,886	27,184
2006	175,343	27,184
2007	177,398	24,223
2008	130,723	26,383
2009	124,249	22,229
2010	130,876	23,600
2011	138,479	20,661
2012	148,245	11,491
2013	155,758	12,073

Source: Franklin County Auditor's Office.

**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	Loans	Total		Total <sup>1</sup>	Percentage	Population <sup>2</sup>	
2004	\$ 124,560	\$ -	\$ -	\$ -	\$ 2,912	\$ 1,044	\$ 128,516	\$ 6,440	\$ 2,553	\$ 8,993	\$ 137,509	\$ 38,020,000	0.36%	1,131,895	\$ 121.49
2005	131,490	-	-	-	2,014	936	134,440	5,705	5,435	11,140	145,580	39,800,000	0.37%	1,144,820	127.16
2006	122,805	-	-	-	2,416	579	125,800	4,950	6,752	11,702	137,502	41,582,000	0.33%	1,153,926	119.16
2007	239,925	-	27,500	15,000	2,468	1,669	286,562	3,880	6,683	10,563	297,125	43,699,000	0.68%	1,160,300	256.08
2008	229,835	-	27,500	15,000	4,761	1,409	278,505	2,770	6,426	9,196	287,701	46,108,000	0.62%	1,164,725	247.01
2009	238,820	22,600	27,500	15,000	5,996	1,175	311,091	1,895	6,443	8,338	319,429	46,720,000	0.68%	1,167,641	273.57
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%	1,195,537	322.81

Source: Franklin County Auditor's Office.

Notes: <sup>1</sup> Estimated based on information provided by Woods & Poole Economics.

<sup>2</sup> 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 <sup>1,2</sup>	Assessed Value	Gross Bonded Debt <sup>3</sup>	Less Assigned Debt Service Funds <sup>4</sup>	Less Debt Supported by Non-Tax Revenues <sup>5</sup>	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Net General Bonded Debt per Capita <sup>2</sup>
2004	1,131,895	\$ 25,232,680	\$ 131,000	\$ 29	\$ 10,740	\$ 120,231	0.476%	\$ 106.22
2005	1,144,820	28,168,095	137,195	30	8,880	128,285	0.455%	112.06
2006	1,153,926	28,303,349	127,755	41	7,925	119,789	0.423%	103.81
2007	1,160,300	28,030,794	271,305	33	34,145	237,127	0.846%	204.37
2008	1,164,725	27,999,978	260,105	-	32,825	227,280	0.812%	195.14
2009	1,167,641	28,096,506	290,815	2	31,725	259,088	0.922%	221.89
2010	1,173,158	27,984,334	322,480	-	48,010	274,470	0.981%	233.96
2011	1,168,018	26,303,009	301,525	-	44,995	256,530	0.975%	219.63
2012	1,174,835	26,124,038	299,239	-	42,840	256,399	0.981%	218.24
2013	1,195,537	26,160,709	322,480	-	40,570	281,910	1.078%	235.80

Sources:

<sup>1</sup> Estimates by Mid-Ohio Regional Planning Commission.

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

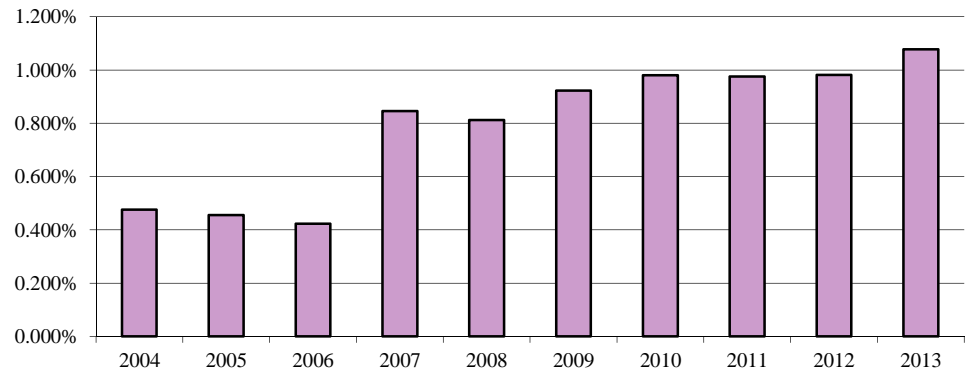
<sup>3</sup> Gross Bonded Debt and is calculated as follows for 2013:

General obligation bonds	\$ 288,955
Special obligation bonds	24,755
Bonds supported by enterprise revenues	8,770
	<u>\$ 322,480</u>

<sup>4</sup> Resources available in the general obligation debt service fund to pay principal of outstanding debt.

<sup>5</sup> Includes bonds supported by enterprise revenues, leases, and special obligations payable from non-tax revenues.

**Ratio of Net Bonded Debt to Assessed Value**



**FRANKLIN COUNTY, OHIO**

Table 16

Computation of Legal Debt Margin

Last Ten Years

(Amounts in 000's)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total assessed property value	\$ 25,232,680	\$ 28,168,095	\$ 28,303,349	\$ 28,030,794	\$ 27,999,978	\$ 28,096,506	\$ 27,984,334	\$ 26,303,009	\$ 26,124,038	\$ 26,160,709
Total debt limit:										
Debt limit of assessed value <sup>1</sup>	\$ 629,317	\$ 702,702	\$ 706,084	\$ 699,270	\$ 698,499	\$ 700,913	\$ 698,108	\$ 656,075	\$ 651,601	\$ 652,518
Amount of debt applicable to limit:										
General obligation bonds and notes	84,926	90,205	85,750	202,140	196,265	210,120	230,395	222,490	213,695	251,245
Less amount available in debt service fund	(29)	(30)	(41)	(33)	-	(2)	-	-	-	-
Amount of debt subject to limit	84,897	90,175	85,709	202,107	196,265	210,118	230,395	222,490	213,695	251,245
Legal debt margin	\$ 544,420	\$ 612,527	\$ 620,375	\$ 497,163	\$ 502,234	\$ 490,795	\$ 467,713	\$ 433,585	\$ 437,906	\$ 401,273
Legal debt margin as a percentage of the debt limit	86.51%	87.17%	87.86%	71.10%	71.90%	70.02%	67.00%	66.09%	67.20%	61.50%
Unvoted debt limit:										
Unvoted debt limit of assessed value <sup>2</sup>	\$ 252,327	\$ 281,681	\$ 283,033	\$ 280,308	\$ 280,000	\$ 280,965	\$ 279,843	\$ 263,030	\$ 261,240	\$ 261,607
Amount of debt subject to limit	84,897	90,175	85,709	202,107	196,265	210,118	230,395	222,490	213,695	251,245
Unvoted legal debt margin	\$ 167,430	\$ 191,506	\$ 197,324	\$ 78,201	\$ 83,735	\$ 70,847	\$ 49,448	\$ 40,540	\$ 47,545	\$ 10,362
Unvoted legal debt margin as a percentage of the unvoted debt limit	66.35%	67.99%	69.72%	27.90%	29.91%	25.22%	17.67%	15.41%	18.20%	3.96%

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

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

General obligation bonds, notes and loans subject to debt limit calculations:

Governmental activities:

General obligation bonds	\$ 288,955
General obligation notes	8,527
Taxable special obligation bonds	24,755
Taxable special obligation notes	8,000
Loans	11,550
	<u>341,787</u>

Business-type activities:

General obligation bonds	8,770
Loans	11,318
	<u>20,088</u>

Total outstanding debt 361,875

Exemptions:

Debt Service fund balance	-
Self-supported debt	54,138
Used for jail construction or renovation	1,660
Used for construction of solid waste facilities	5,750
Used for energy conservation measures	31,282
Used for road or bridge construction	17,800
Total exemptions	<u>110,630</u>

Net debt \$ 251,245



**FRANKLIN COUNTY, OHIO**  
 Outstanding Debt  
 As of December 31, 2013 and December 31, 2004  
 (Amounts in 000's)

Table 17

	2013		2004
Total debt outstanding:	\$ 361,875	Total debt outstanding:	\$ 139,017
Exempt debt:		Exempt debt:	
Series 2005 road improvements	1,200	General bond retirement unreserved fund balance	29
Series 2005 refunding <sup>1</sup>	8,705	Paid for by a political subdivision	870
Series 2007 road improvements	2,400	Used for jail construction or renovation	19,763
Series 2007 stadium facility project bonds	24,755	Solid waste authority facilities	15,255
Series 2010 energy conservation	22,755	Voting machines	780
Series 2010 sanitary sewer	8,770	Other self supporting debt	14,511
Series 2010 county engineer building	2,650	Governmental activity - OPWC loans	2,912
Series 2012 stadium facility project notes	8,000	Business-type activity - OPWC/OWDA loans	<u>2,553</u>
Series 2013 energy conservation notes	8,527		
Governmental activities - OPWC/ODOD loans	11,550		
Business-type activities - OPWC/OWDA/ODOT loans	<u>11,318</u>		
Total exempt debt	<u>110,630</u>	Total exempt debt	<u>56,673</u>
Total non-exempt debt <sup>2</sup>	<u>\$ 251,245</u>	Total non-exempt debt	<u>\$ 82,344</u>

- S 21 -

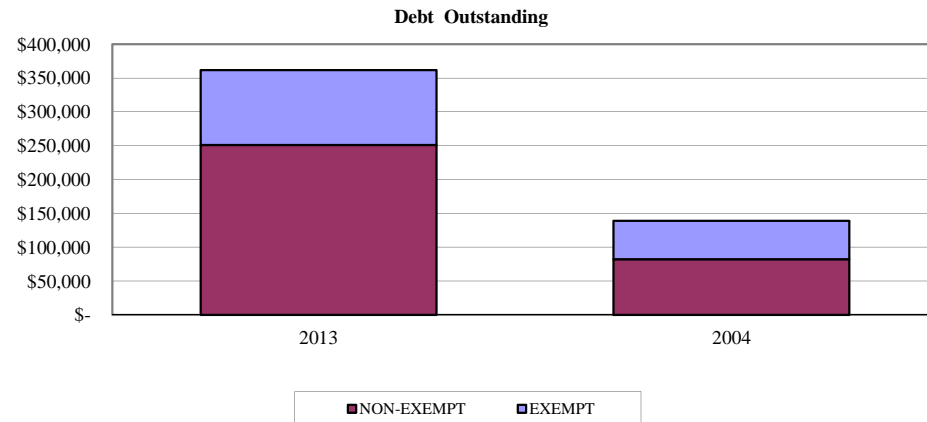
Source: Franklin County Auditor's Office.

Notes:

<sup>1</sup>Exempt portion of series 2005 refunding bonds includes:

Solid Waste Authority	\$	5,750
Corrections center		1,660
Maryhaven facility		<u>1,295</u>
	\$	<u>8,705</u>

<sup>2</sup>All 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, 2013  
 (Amounts in 000's)

Table 18

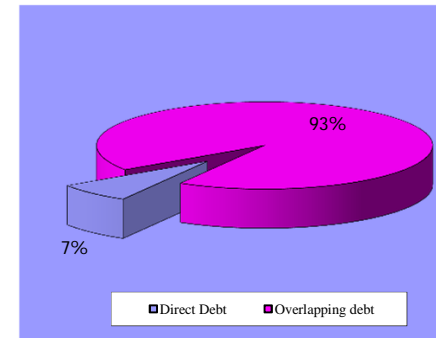
Political Subdivision <sup>4</sup>	Debt Outstanding	Estimated Percentage Applicable <sup>1</sup>	Estimated Share of Overlapping Debt <sup>1</sup>
Direct debt:			
Franklin County	\$ 365,842	100.0%	\$ 365,842
Entities wholly within County:			
Cities	197,670	100.0%	197,670
Villages	11,841	100.0%	11,841
Townships	16,599	100.0%	16,599
School districts	695,287	100.0%	695,287
Other	89,665	100.0%	89,665
Entities partially within County:			
Cities	2,938,847	91.7%	2,693,689
Villages	-	97.4%	-
Townships	1,588	84.5%	1,341
School districts	1,435,630	59.3%	851,773
Special district	132,324	79.7%	105,483
Total overlapping debt	<u>5,519,451</u>		<u>4,663,348</u>
Total direct and overlapping debt	<u>\$ 5,885,293</u>		<u>\$ 5,029,190</u>

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

Note: <sup>1</sup>Some 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. 2012 tax year valuations were used. Major entities partially within Franklin County include the cities of Columbus, Dublin, Pickerington, Reynoldsburg, and Westerville.

<sup>2</sup>Direct debt of Franklin County includes the following:

Governmental activities:	
General obligation bonds	\$ 288,955
General obligation notes	8,527
Special obligation bonds	24,755
Special obligation notes	8,000
Special obligation loans	11,550
Capital leases	24,055
	<u>\$ 365,842</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 <sup>1</sup>	Interest	
2004	\$ 782	\$ 50,871	\$ 681	\$ 10,875	\$ 4,386	\$ 193	\$ 67,788	\$ -	\$ -	-
2005	694	53,810	868	16,799	3,572	70	75,813	-	-	-
2006	558	50,602	790	35,032	10,570	76	97,628	-	-	-
2007	468	48,469	729	50,601	3,417	3	103,687	-	135	768.1
2008	455	48,019	598	43,286	4,308	105	96,771	-	2,035	47.6
2009	402	43,406	1,655	15,550	3,679	115	64,807	-	2,131	30.4
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

Source: Franklin County Auditor's Office.

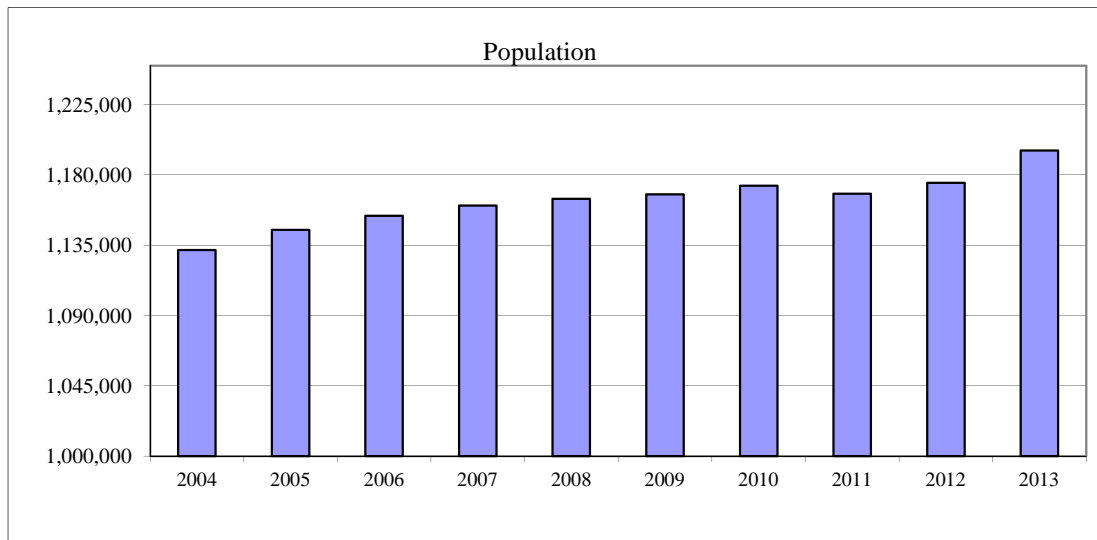
Note: The County issued \$8,000,000 taxable special obligation notes in 2013 for the purpose of retiring previously issued notes used to pay a portion of the cost of acquiring, constructing, installing, and equipping a county park and recreation facility, including a baseball stadium. The special obligation bonds and notes 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, 2013, \$24,755,000 of the bonds and \$8,000,000 of the notes remain outstanding.

<sup>1</sup> 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 <sup>4</sup>		
	Population <sup>1</sup>	Per Capita Income <sup>2</sup>	Median Age <sup>2</sup>	K-12 School Enrollment <sup>3</sup>	Franklin County	State of Ohio	United States
2004	1,131,895	\$ 34,664	33.7	204,254	5.5%	6.2%	5.5%
2005	1,144,820	36,135	34.1	207,702	5.2%	5.9%	5.1%
2006	1,153,926	37,492	34.2	208,154	4.7%	5.5%	4.6%
2007	1,160,300	39,083	34.2	207,859	4.7%	5.6%	4.6%
2008	1,164,725	40,009	34.4	208,115	5.5%	6.5%	5.8%
2009	1,167,641	41,077	34.6	201,833	8.3%	11.8%	10.6%
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	1,195,537	41,666	33.6	220,998	6.2%	7.4%	7.4%



Source: <sup>1</sup> Estimates by Mid-Ohio Regional Planning Commission.  
<sup>2</sup> 2013 Projections provided by Woods & Poole Economics Inc.  
<sup>3</sup> Ohio Department of Education, Division of Information Management Services.  
<sup>4</sup> Ohio Department of Job and Family Services, Ohio Labor Market Information.

**FRANKLIN COUNTY, OHIO**  
Principal Employers  
As of December 31, 2013 and December 31, 2004

Table 21

Employer	Principal Business	2013			
		Number of Employees	Rank	Percentage of Total Employment	Rank in 2004
The Ohio State University	Education	27,656	1	4.70%	2
State of Ohio	Government	23,677	2	4.03%	1
JP Morgan Chase Bank	Finance	19,200	3	3.27%	3
OhioHealth Corp.	Health Care	19,182	4	3.26%	6
Kroger Company	Retail	17,397	5	2.96%	13
Nationwide Mutual Insurance Co.	Finance	11,300	6	1.92%	4
Mount Carmel Health System	Health Care	8,410	7	1.43%	12
City of Columbus	Government	8,385	8	1.43%	8
Columbus City Schools	Education	8,293	9	1.41%	7
Nationwide Children's Hospital	Health Care	7,822	10	1.33%	19
<b>Total principal employers</b>		<u>151,322</u>		<u>25.74%</u>	
<b>Total employment within the County</b>		<u>587,900</u>		<u>100.00%</u>	
Employer	Principal Business	2004			
		Number of Employees	Rank	Percentage of Total Employment	Rank in 2013
State of Ohio	Government	26,037	1	4.68%	2
The Ohio State University	Education	17,361	2	3.12%	1
JP Morgan Chase & Co.	Finance	12,130	3	2.18%	3
Nationwide	Finance	11,293	4	2.03%	6
United States Government	Government	10,281	5	1.85%	-
Ohio Health	Health Care	8,398	6	1.51%	4
Columbus Public Schools	Education	8,024	7	1.44%	9
City of Columbus	Government	7,919	8	1.42%	8
Limited Brands, Inc.	Trade	7,200	9	1.29%	11
Franklin County	Government	6,218	10	1.12%	14
<b>Total principal employers</b>		<u>114,861</u>		<u>20.64%</u>	
<b>Total employment within the County</b>		<u>556,600</u>		<u>100.00%</u>	

Source: Business First, Book of Lists, 2013. Franklin County adjusted to reflect reporting entity.

**FRANKLIN COUNTY, OHIO**  
County Government Employees by Function/Activity  
Last Nine Years

Table 22

	2005 <sup>1</sup>	2006	2007	2008	2009	2010	2011	2012	2013
<b>General government:</b>									
Commissioners	25.5	23.5	23.0	25.5	26.5	29.0	25.5	28.0	28.5
Purchasing	14.0	13.0	15.0	16.0	17.0	18.0	16.0	17.0	17.0
Public facilities management	215.5	209.5	235.5	218.5	216.5	227.5	226.5	211.5	210.5
Fleet management	8.0	8.0	7.0	7.0	8.0	8.0	8.0	8.0	9.0
Human resources	20.0	21.0	23.0	24.0	28.0	25.0	24.5	24.5	22.0
Auditor	115.0	114.0	117.0	117.0	119.5	114.5	114.0	118.5	129.0
Data center	64.5	65.5	66.5	65.5	65.5	66.5	65.5	62.5	63.0
Recorder	58.0	58.0	59.0	59.0	57.0	50.5	47.0	44.0	49.0
Treasurer	47.0	46.0	44.5	47.0	46.5	46.0	48.5	48.5	47.5
Board of elections	95.5	51.0	51.0	50.0	65.0	64.0	64.5	64.5	62.0
Clerk of courts	227.0	222.0	224.5	224.5	225.0	216.5	213.0	203.0	201.5
<b>Judicial:</b>									
Prosecuting attorney	193.5	199.5	195.5	202.0	200.5	189.5	180.0	178.0	191.5
Public defender	141.5	140.0	140.0	142.5	147.0	146.5	140.5	144.5	145.0
Court of appeals	38.0	39.0	39.0	40.0	40.0	36.0	39.0	37.0	40.0
Common pleas court <sup>2</sup>	285.0	212.5	223.5	231.0	230.0	232.0	229.5	228.0	229.5
Domestic and juvenile court	358.0	353.0	355.5	371.5	365.5	346.5	340.5	338.5	339.5
Probate court	49.5	50.5	48.5	48.0	50.0	49.0	52.0	53.0	56.5
Municipal court <sup>3</sup>	20.0	20.0	22.5	23.5	24.5	25.0	24.0	23.0	24.5
Law library	-	-	-	-	-	6.5	5.5	3.0	5.0
<b>Public safety:</b>									
Coroner	27.0	28.5	29.5	28.0	30.0	30.5	29.5	29.5	27.5
Sheriff	839.5	834.0	839.5	869.5	866.0	861.5	817.5	779.5	827.5
Emergency management agency	7.0	8.5	6.5	9.0	10.5	9.5	10.0	12.5	12.0
Animal care and control	54.5	55.5	52.5	61.5	60.0	56.5	56.5	55.5	57.0
Homeland security and justice programs unit	5.0	4.5	2.0	5.5	8.0	9.0	8.0	6.0	6.0
<b>Human services:</b>									
Veterans service commission	17.5	19.5	20.5	19.5	20.5	19.5	21.5	22.5	22.5
Office on aging	75.0	73.0	76.0	85.0	87.0	86.0	85.0	80.0	84.0
Job and family services	616.5	616.0	644.0	650.5	621.0	618.5	565.5	588.0	564.5
Children services	717.0	710.0	699.0	692.5	682.5	714.5	708.0	692.5	719.5
Child support enforcement agency	274.0	258.0	257.0	261.0	270.0	267.0	246.0	238.0	250.0
<b>Health:</b>									
FCBDD	1,251.5	1,299.5	1,263.0	1,266.5	1,296.5	1,275.5	1,230.5	1,164.0	1,160.0
ADAMH board	59.0	54.0	58.0	58.0	53.5	47.5	45.5	46.0	44.0
<b>Public works:</b>									
Engineer	178.0	180.5	175.0	186.5	179.0	182.0	186.0	184.5	184.5
<b>Community and economic development:</b>									
Economic development and planning	14.0	15.0	19.0	20.0	20.0	21.5	20.5	21.5	17.5
<b>Water and sewer operations:</b>									
Sanitary engineer	12.0	11.0	15.0	15.0	14.0	15.0	17.0	12.0	13.0
<b>Parking facilities operations:</b>									
Public facilities management	8.0	8.5	8.5	7.5	8.5	9.0	9.0	8.0	8.0
<b>Total</b>	<b>6,131.0</b>	<b>6,022.0</b>	<b>6,055.5</b>	<b>6,148.0</b>	<b>6,159.0</b>	<b>6,119.5</b>	<b>5,920.0</b>	<b>5,775.0</b>	<b>5,868.0</b>

Source: Franklin County Auditor's Office.

Method: 1.0 for each full time and .5 for each part-time employee. Includes 5,646 full-time employees and 222 full-time equivalents for part-time employees as of 12/31/2013.

Notes: <sup>1</sup> The County implemented GASB Statement No. 44, which revised the statistical tables in 2005; information for this table has only been compiled since that year.

<sup>2</sup> Total employment declined from 2005 to 2006 due to CBCF becoming independent from Common Pleas Court.

<sup>3</sup> The County pays a portion of the salaries for judges and magistrates; in general, municipal court employees are paid by the City of Columbus.

**FRANKLIN COUNTY, OHIO**  
 Operating Indicators and Capital Asset Statistics  
 Last Ten Years

Table 23

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government:										
Commissioners:										
Number of resolutions presented	1,122	1,060	969	1,117	1,078	1,022	989	928	894	962
Purchasing:										
Number of purchase orders issued	10,800	9,832	8,725	8,251	8,168	7,981	8,441	8,483	8,089	7,947
Public facilities management:										
Number of buildings maintained										
County owned	22	22	22	22	22	24	24	21	22	20
Non-county owned	8	8	8	10	10	10	10	9	8	8
Fleet management:										
Number of titled vehicles	387	382	398	374	336	350	345	342	352	369
Human resources:										
Number of workers compensation claims filed	474	387	393	410	394	411	462	357	303	281
Auditor:										
Real estate										
Number of parcels on file	401,998	408,694	416,875	425,429	433,051	435,356	437,762	440,240	442,378	443,851
Fiscal services										
Number of payment requests processed	389,992	382,403	395,030	397,216	403,001	401,461	395,350	412,809	361,806	346,715
Data center:										
Number of users supported	4,237	4,237	3,497	3,557	3,582	3,634	3,654	3,654	3,654	3,692
Recorder:										
Number of deeds recorded	58,922	57,458	54,570	48,596	42,449	39,021	39,962	37,201	42,690	48,289
Number of mortgages recorded	101,241	93,601	80,445	64,223	47,634	51,174	48,954	45,289	55,813	57,120
Board of elections:										
Number of registered voters	845,720	736,789	766,652	776,785	846,343	842,186	811,831	755,410	809,374	794,288
Number of voters last general election	533,575	217,725	385,863	184,922	564,971	264,406	388,698	336,526	574,610	156,561
Percentage of registered voters that voted	63.1%	29.6%	50.3%	23.8%	66.8%	31.4%	47.9%	44.8%	71.0%	19.8%
Clerk of courts:										
Number of titles processed	650,813	654,465	637,265	633,436	610,592	569,288	527,157	493,820	517,584	548,939
Judicial:										
Prosecuting attorney:										
Number of criminal cases set for trial	31,109	33,482	35,322	38,765	39,107	38,239	37,097	40,188	46,745	39,029
Number of civil cases opened	556	595	625	619	580	605	519	707	664	619
Public defender:										
Number of cases filed	73,114	66,570	67,275	68,786	64,396	61,709	66,173	81,023	59,553	58,225
Court of appeals:										
Number of cases filed	1,388	1,374	1,306	1,085	1,128	1,217	1,208	1,159	1,093	1,099
Common pleas court:										
Number of civil cases filed <sup>1</sup>	13,825	14,891	56,489	53,437	67,956	74,397	72,211	73,291	67,879	76,646
Number of criminal cases filed	8,442	8,874	11,578	10,771	10,553	9,329	9,123	8,524	8,284	8,541
Number of domestic cases filed	6,093	6,136	6,405	6,545	6,558	6,998	7,049	7,264	7,244	7,026
Number of court rooms	17	17	17	17	17	17	17	17	24	24
Domestic and juvenile court:										
Number of cases filed	15,290	16,209	25,271	23,959	22,196	17,308	21,496	20,349	19,924	20,538

(Continued on next page)

**FRANKLIN COUNTY, OHIO**  
 Operating Indicators and Capital Asset Statistics  
 Last Ten Years

Table 23

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Probate court:</b>										
Number of civil cases filed	288	292	288	305	247	300	286	387	263	339
Number of court rooms	1	1	1	1	1	1	2	2	2	2
<b>Municipal court:</b>										
Number of civil cases filed	43,286	45,372	56,001	60,728	52,772	47,604	52,085	48,867	48,771	42,393
Number of criminal cases filed	158,454	164,095	163,092	166,501	151,875	150,983	129,720	125,148	146,343	143,147
Number of small claims cases filed	9,567	9,064	9,121	9,657	8,436	8,348	7,147	6,338	6,721	6,273
Number of court rooms	16	16	16	16	16	16	16	23	23	23
<b>Public safety:</b>										
<b>Coroner:</b>										
Number of autopsies performed	1,375	1,423	1,168	1,071	967	951	1,150	1,134	1,139	1,092
<b>Sheriff:</b>										
<b>Jail operation</b>										
Average daily jail census	2,342	2,366	2,385	2,319	2,156	1,957	1,899	1,916	1,881	1,855
Prisoners booked	39,668	40,266	43,671	41,206	38,112	34,595	31,386	31,925	32,268	30,556
Prisoners released	39,779	40,271	40,054	41,166	38,141	34,535	31,227	31,745	32,322	30,134
<b>Enforcement</b>										
Number of incidents reported	N/A	148,227	158,001	143,291	148,582	160,769	157,067	149,924	149,533	133,519
Number of enforcement actions	N/A	33,105	39,069	34,866	35,198	35,340	32,880	30,765	32,709	28,742
Number of civil papers served	135,760	132,491	131,618	139,878	125,549	135,077	112,360	113,804	105,809	101,733
Number of runs dispatched	221,512	358,245	381,317	478,030	329,629	293,831	309,883	321,792	329,340	307,863
Number of Sheriff's vehicles	192	180	195	192	194	209	204	196	227	236
<b>Emergency management agency:</b>										
Number of emergency responses	N/A	15	24	15	18	10	9	19	14	16
<b>Animal care and control:</b>										
Number of service requests	15,932	15,856	16,322	17,303	17,134	16,198	16,102	16,214	16,116	14,137
Number of dogs impounded	12,495	13,095	12,459	13,345	13,035	12,783	13,062	12,666	11,697	11,727
Number of dogs adopted/returned to owner	5,719	5,843	6,634	6,244	6,746	6,570	6,763	6,277	6,709	6,388
<b>Human services:</b>										
<b>Veterans service commission:</b>										
Number of veterans entering office	11,592	13,679	13,064	15,419	17,675	23,727	24,709	27,341	24,464	27,768
Number of financial claims filed	4,450	5,503	4,856	5,109	5,912	6,451	6,130	6,293	4,307	4,810
Number of veterans receiving financial assistance	2,275	3,000	2,973	2,986	4,726	5,179	5,697	5,592	4,000	4,528
<b>Office on aging:</b>										
Number of seniors served	6,219	6,047	7,132	7,747	8,521	8,083	7,544	7,134	7,669	8,045
Home delivered meals provided	N/A	N/A	478,000	518,854	588,458	580,365	485,148	448,422	494,630	522,404
Miles of transportation provided	N/A	N/A	923,000	1,121,159	1,404,902	1,372,223	1,260,040	1,337,384	1,443,588	1,515,720
<b>Job and family services:</b>										
Number of clients - child care	11,163	10,805	12,093	12,838	14,859	19,741	20,852	20,853	18,653	21,111
Number of clients - food stamps	103,109	112,432	121,461	125,532	159,093	189,683	206,953	215,530	223,322	225,805
Number of clients - cash assistance	26,470	26,328	25,476	25,606	27,049	34,842	33,949	27,271	22,050	20,216
Number of clients - medicaid	164,427	174,522	186,510	186,353	204,887	226,728	240,927	236,780	252,849	259,848
Number of clients - career or job services	28,500	23,258	37,758	19,700	36,600	38,196	34,062	17,035	14,747	8,612
Number of clients - job placement	4,978	4,948	6,591	5,210	6,315	10,417	4,234	2,828	1,538	1,832

(Continued on next page)



**FRANKLIN COUNTY, OHIO**  
 Operating Indicators and Capital Asset Statistics  
 Last Ten Years

Table 23

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Children services:</b>										
Number of children helped through direct services	27,234	29,251	11,832	10,802	8,999	11,069	11,136	11,115	12,188	10,805
Number of children adopted	287	238	172	205	199	153	166	201	142	153
Number of child welfare investigations	10,002	10,299	10,419	11,507	10,597	11,683	12,152	12,729	11,742	12,381
Number of children served in foster home care	3,765	3,732	3,617	3,318	2,985	2,649	2,481	2,496	2,349	2,347
Number of children served in all paid placement	4,815	4,798	4,673	4,265	3,837	3,308	3,205	3,264	3,065	3,106
<b>Child support enforcement agency:</b>										
Number of active support orders	N/A	50,343	51,418	47,843	48,536	54,704	57,313	60,196	62,956	64,505
Percentage collected-level of service	N/A	83.0%	84.0%	84.0%	82.5%	83.1%	83.1%	82.5%	82.7%	82.1%
<b>Health:</b>										
<b>FCBDD:</b>										
Number of students enrolled										
Early intervention/education program	2,540	2,779	3,055	3,215	3,191	4,192	5,377	5,366	5,363	5,255
Sheltered workshop/community employment program	2,280	2,354	2,346	2,198	2,322	2,115	2,224	2,289	2,300	2,266
Habilitation	475	575	581	659	518	518	553	614	662	664
Number of facilities	13	13	13	13	13	14	15	15	15	15
Number of buses	214	206	197	200	204	204	200	173	152	149
<b>ADAMH board:</b>										
Number of children and adolescents treated <sup>2</sup>	9,795	10,660	11,457	11,810	12,325	13,326	14,054	14,802	12,301	1,826
Number of adults receiving prevention services	43,749	47,851	50,680	45,425	39,634	32,679	24,836	24,682	21,013	23,661
Number of children and adolescents receiving prevention services	79,620	58,365	52,867	56,665	60,835	50,159	13,558	15,407	16,215	19,600
<b>Public works:</b>										
<b>Engineer:</b>										
Miles of road maintained	288	282	276	277	275	273	272	271	271	271
Miles of road resurfaced	39	10	24	13	17	11	6	5	13	11
Number of County maintained bridges	371	371	371	372	372	370	365	352	351	353
<b>Water and sewer operations:</b>										
Miles of water mains	62	62	62	62	62	62	62	62	62	62
Miles of sanitary sewer lines	82	82	90	95	95	95	96	96	96	96
Number of sewer and water treatment facilities	5	6	6	5	5	5	5	5	5	5
Number of pumping stations	2	2	8	11	12	12	13	18	18	18
Number of water customers	4,650	4,334	3,946	3,946	3,883	3,883	3,818	4,045	3,818	3,671
Number of sewer customers	5,850	5,990	5,803	5,830	5,767	5,767	5,721	5,676	5,685	5,341
<b>Parking facilities:</b>										
Number of parking facilities managed	4	8	8	8	4	4	4	4	4	4

Source: Various Franklin County agencies.

**FRANKLIN COUNTY, OHIO**  
Securities and Exchange Commission Rule 15c2-12  
Compliance Information  
As of December 31, 2013

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On February 11, 2014, the County issued taxable special obligation notes in the amount of \$6,000,000 for the purpose of retiring the Series 2013 Stadium Facility Project Notes.

On March 11, 2014, the County issued Various Purpose Limited Tax Refunding Bonds, Series 2014 in the amount of 92,690,000 for the purpose of (a) advance refunding of a portion of the County's outstanding Various Purpose Limited Tax General Obligation Bonds, Series 2005, dated October 26, 2005 (the "Series 2005 Bonds"), (b) advance refunding a portion of the County's outstanding Various Purpose Limited Tax General Obligation Bonds, Series 2007, dated July 24, 2007 (the "Series 2007 Bonds"), (c) currently refunding all of the County's outstanding Various Purpose Limited Tax Build America Bonds (Federal Taxable - Direct Payment), Series 2010A, dated April 20, 2010 (the "Series 2010A Bonds"), and (d) currently refunding the County's outstanding Various Purpose Limited Tax Build America Bonds (Federal Taxable - Direct Payment), Series 2010-2B, dated December 8, 2010 (the "Series 2010-2B Bonds" and, together with the Series 2005 Bonds, the Series 2007 Bonds and the Series 2010A Bonds, the "Refunded Bonds").

No other obligations have been sold from that date to the date of this letter, June 30, 2014.

The following description of significant events is provided in compliance with the Rule for existing obligations outstanding at December 31, 2013.

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. On August 6, 2013, the County issued Series 2013 taxable limited tax general obligation bonds in the total amount of \$46,000,000 with interest rates ranging from 1.75% to 5.00% (maturing from December 2032 through December 2038) for multiple purposes.
5. There were no calls of the County's obligations outstanding during 2013, nor did the County defease any other bonds during 2013.
6. There were no rating changes during 2013. 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.



# Dave Yost • Auditor of State

## FINANCIAL CONDITION

### FRANKLIN COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 28, 2014