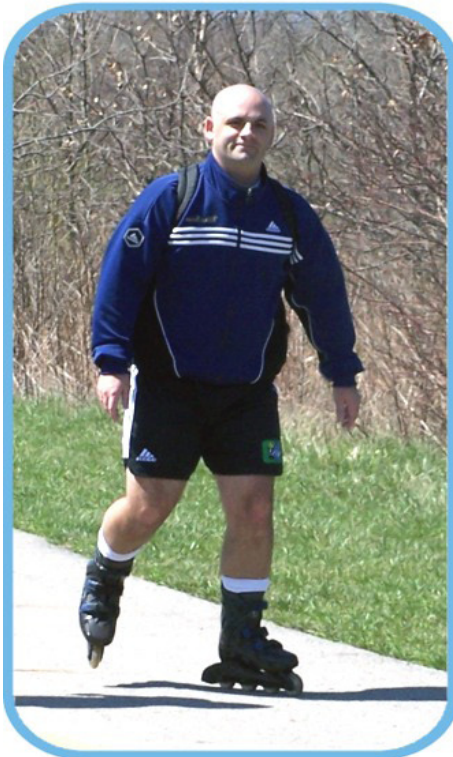




Franklin County, Ohio Annual Financial Report

For the fiscal year ending December 31, 2006



About the Cover – Health & Fitness in Franklin County

YMCA of Central Ohio - top left & bottom right photos

Today's seniors are more health conscious than ever before. The YMCA has made the health and fitness of our seniors a top priority by providing programs for the spirit, mind and body. Through group exercise classes and aquatic programs that concentrate on mobility and flexibility, dance programs, educational programs, social events, day and overnight trips and volunteer activities the YMCA is bringing "Active Older Adults" together for camaraderie, fellowship and fun!

Photos courtesy of the YMCA of Central Ohio

Komen Columbus Race for the Cure® - top center photo

The Komen Columbus Race for the Cure® began in 1993 with 875 participants and raised \$50,000. Through the tireless efforts of nearly 1,000 volunteers, a record field of 31,896 participated in the 14th Komen Columbus Race for the Cure in 2006 – raising approximately \$1.5 million toward local breast cancer screening, treatment, educational programs and national research.

Photo courtesy of the Komen Columbus Race for the Cure

Franklin County Metro Parks - top right, center left & bottom left photos

The woodlands and meadows at Franklin County Metro Parks provide the perfect backdrop for cross-country skiing and other winter adventures.

Photo courtesy of Franklin County Metro Parks

Canoeists enjoy the calm waters at Three Creek Park's Turtle Pond in Groveport.

Photo by Cheryl Hyde Peg

Outdoor enthusiasts can hike, bike or rollerblade the scenic 10-mile Alum Creek Greenway Trail in southeast Franklin County.

Photo by Tanya Taylor

Columbus Marathon - center right photo

More than 7,700 participated in the 27th Columbus Marathon and inaugural 1/2 Marathon. Race weekend offers runners and non-runners alike the opportunity to enjoy the festivities associated with one of the nation's top 20 marathons.

Photo courtesy of the Columbus Marathon

Westerville Community Center - bottom center photo

Whether you're into sports, fitness, creative activities or just plain fun, the Westerville Community Center has something for everyone! The 96,600 square foot facility offers a leisure pool with water slides and a lazy river; an 8-lane lap pool; walking/running track; gymnasium; fitness room; indoor climbing wall; locker rooms; program rooms; public meeting areas; a youth game room; an indoor playground and a "Kids Wait Room" child care area.

Photo courtesy of Westerville Parks & Recreation Department

Citizens of Franklin County:

In today's busy world, we face a steady stream of facts, figures and statistics. Sorting through this information, deciding what is important to us, and then putting that information to good use can sometimes be a difficult task. As Franklin County's Chief Fiscal Officer, I remain committed to providing you with ready access to reliable information. This publication is intended to demonstrate governmental accountability to the citizens of Franklin County in a format that is readable and easy to understand.

The Franklin County Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2006, presents an overview of the County's finances and a description of its debt. The PAFR focuses on governmental activities, supported principally by taxes and inter-governmental revenues, and is not as detailed as our Comprehensive Annual Financial Report (CAFR). The CAFR contains full financial statements and note disclosures for all activities, funds and component units, prepared in accordance with generally accepted accounting principles (GAAP). The information presented in this PAFR has been derived from the 2006 and 2005 CAFRs, which were audited by the Ohio Auditor of State, with both receiving unqualified opinions. The schedules shown in the PAFR are different from the GAAP financial statements because accounting data has been summarized and combined, and business-type activities, component units, proprietary and fiduciary funds have been excluded.

I encourage you to visit our website at www.franklincountyauditor.com, where you will find a full version of the CAFR, PAFR and a wide array of county data, forms and applications. To obtain a copy of the CAFR on CD or in printed form, contact the Franklin County Auditor's Office, Fiscal Services Division at (614) 462-7346, or write us: 373 South High Street, 21st Floor, Columbus, Ohio 43215. You can also e-mail me or my staff with your comments concerning this report, or any other aspect of the operations of the County Auditor's Office.

I wish to commend the Fiscal Services staff for continuing the tradition of excellence in financial reporting, which has garnered Franklin County awards from the Government Finance Officers Association for both the CAFR and PAFR in recent years.



Sincerely,

A handwritten signature in black ink that reads "Joseph W. Testa". The signature is fluid and cursive, with a large initial "J" and "T".

Joseph W. Testa
Franklin County Auditor

E-mail: joe_testa@franklincountyohio.gov

The Government Finance Officers Association

of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Franklin County, Ohio, for its Popular Annual Financial Report for the fiscal year ended December 31, 2005. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Franklin County has received a Popular Award for the last eleven consecutive years (fiscal years ended 1995-2005). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

Franklin County's Comprehensive Annual Financial Report for the year ended 2005, from which information on pages 4, 5, 6, 7 and 11 has been drawn, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Franklin County has received a Certificate of Achievement for the last 23 consecutive years (fiscal years ended 1983-2005). We believe our CAFR continues to conform to the Certificate of Achievement program requirements and we are submitting our CAFR for the current year to the GFOA.

Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

**Franklin County
Ohio**

**for the Fiscal Year Ended
December 31, 2005**



Thomas H. Hahn
President

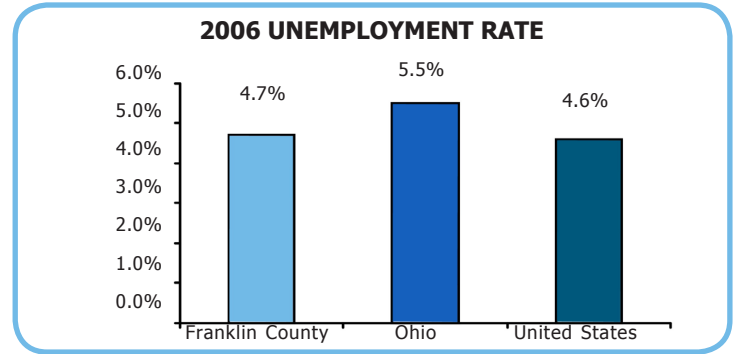
Jeffrey L. Esser
Executive Director

Economic Outlook & Benchmarks

The County is located in central Ohio, within 500 miles of half the nation's population. Columbus, the largest city in the County, serves as the state capital and the county seat, and is home to The Ohio State University. Central Ohio's economy is broad-based. The County's largest employers represent government, education, retail trade, finance and health care.



The diversity of business sectors helps the region weather economic fluctuations. The County's average unemployment rate decreased from 5.2% in 2005 to 4.7% in 2006. The County's unemployment rate continued to be below the state averages.



A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2005 educational attainment data published by the U.S. Census Bureau, 34.5% of those age 25 and older have completed four or more years of college, and another 53.8% have graduated from high school.

The total value of new construction was \$1.7 billion in 2006, with \$1.1 billion in agricultural/residential and \$651 million in commercial/industrial construction. In comparison, 2005 total new construction was \$1.8 billion. Overall, property continues to appreciate in value. The appraisal cycle is six years with an update performed at the mid-point. As a result of the 2005 sexennial revaluation, real estate values increased an average of 21.5% over 2002 figures.

COUNTY COMPARISONS

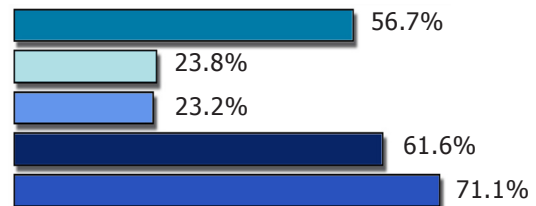
One way of evaluating a government's performance is to benchmark it against its peers. The following charts compare key ratios for five of Ohio's metropolitan counties. The data used for calculations were taken from each county's most recently available CAFR, focusing on governmental activities as reported in the government-wide statement of net assets and statement of activities.

STATISTICS

COUNTY	COUNTY SEAT	POPULATION
Franklin	Columbus	1,153,926
Cuyahoga	Cleveland	1,335,317
Hamilton	Cincinnati	845,303
Montgomery	Dayton	547,435
Lucas	Toledo	453,800

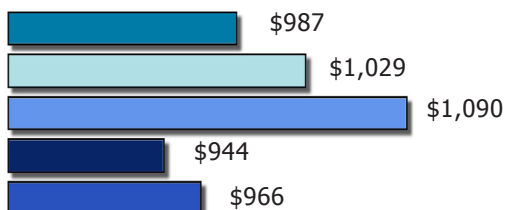
RESTRICTED AND UNRESTRICTED NET ASSETS AS A PERCENTAGE OF EXPENSES

This ratio illustrates each county's ability to support operations without considering operating revenue.



REVENUES PER CAPITA

This indicator is derived by dividing the county's population into total revenues of the governmental activities.



EXPENSES PER CAPITA

This indicator is derived by dividing the county's population into total expenses of the governmental activities.



County's Financial Position

The County's financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (**governmental activities**) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (**business-type activities**) and from certain organizations for which the County is financially accountable (**component units**). This report contains only information related to the County's governmental activities. Please refer to the County's 2006 CAFR for information on business-type activities and component units.

During 2006, it was determined that certain reclassifications and restatements needed to be made. The effects on amounts previously reported in 2005 are reflected to enhance comparability.

ASSETS provide financial benefits to the County. **Cash and investments** are comprised of cash, investments and demand deposits, whether held in the pool managed by the County Treasurer or in outside bank accounts. **Property taxes receivable** represents delinquent real and tangible personal property and public utility taxes outstanding as of the last settlement date (net of allowances for uncollectible amounts) and real property and public utility taxes that were measurable at year-end and for which there is an enforceable claim. **Capital assets** are land, buildings and improvements, roads, bridges, equipment and construction in progress, and are shown net of accumulated depreciation.

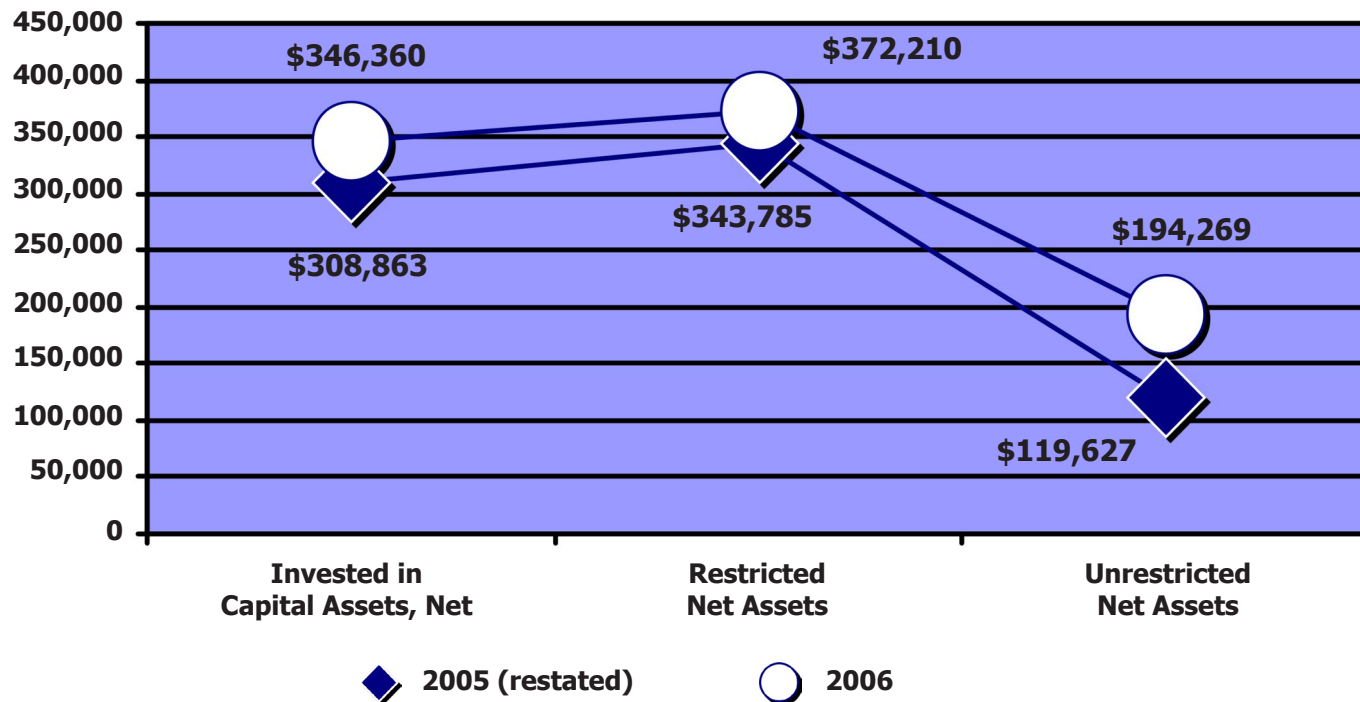
LIABILITIES place a financial burden on the County. **Unearned revenue** represents property taxes levied to finance 2007 operations, and grants received before eligibility requirements have been met. **Long-term debt** represents bonds and notes that are being repaid over a period of years as well as payments under capital leases. **Other long-term liabilities** include compensated absences and workers' compensation.

Net Assets Governmental Activities (Amounts in 000's)

	2006	(restated) 2005
Cash and investments	\$ 495,147	\$ 387,284
Property taxes receivable, net	387,189	365,384
Other assets	239,230	240,121
Capital assets, net	461,484	430,882
Total assets	<u>1,583,050</u>	<u>1,423,671</u>
Accounts payable and other liabilities	100,372	94,123
Unearned revenue	398,760	379,379
Long-term debt	128,970	137,640
Other long-term liabilities	42,109	40,254
Total liabilities	<u>670,211</u>	<u>651,396</u>
Invested in capital assets, net of related debt	346,360	308,863
Restricted	372,210	343,785
Unrestricted	194,269	119,627
Total net assets	<u>\$ 912,839</u>	<u>\$ 772,275</u>

Financial Analysis

(Amounts in 000's)



NET ASSETS represent the difference between assets and liabilities. **Invested in capital assets, net of related debt**, 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 assets are reported as **restricted** when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. **Unrestricted net assets** may be used to meet the County's ongoing obligations to citizens, employees and creditors.

When reviewed over time, net assets may serve as a useful indicator of the County's financial position. The County's assets exceeded its liabilities by \$912.8 million in governmental activities at the close of 2006. Compared with 2005, net assets increased by \$140.6 million or 18.2%.

Invested in capital assets, net of related debt A large portion of the net assets (\$346.3 million or 38.9%) reflects investment in capital assets less accumulated depreciation and any related outstanding debt used to acquire those assets. Although the investment in capital assets is reported net of related debt, it should be noted that the money needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. See page 11 for more detailed information.

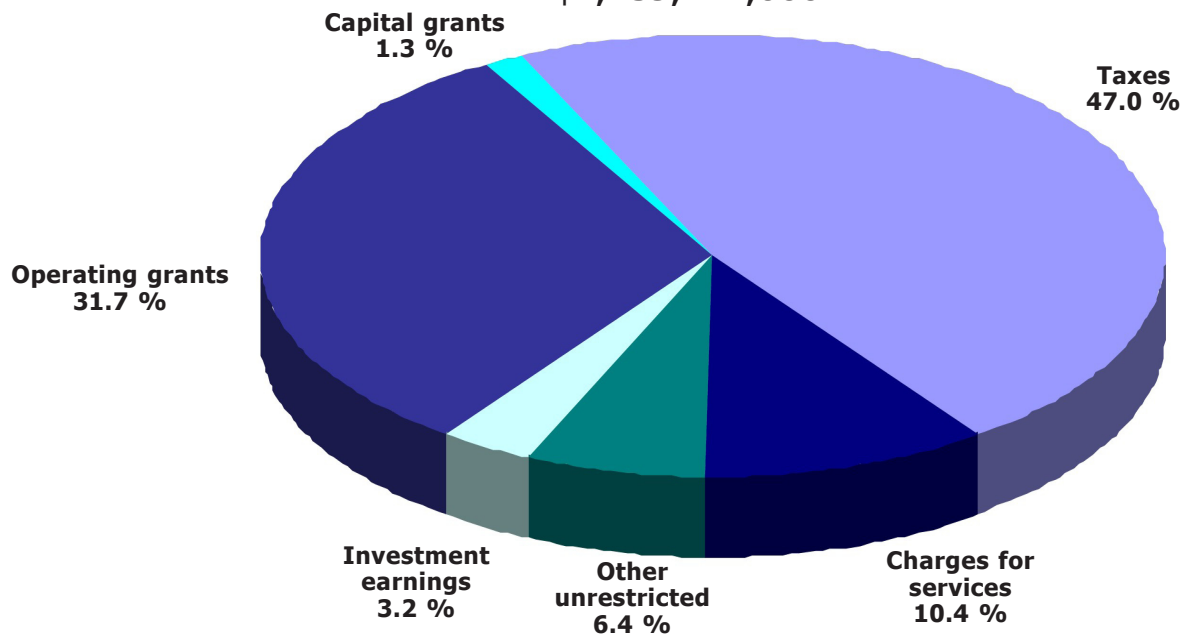
Restricted net assets An additional portion of the net assets (\$372.2 million or 39.7%) represents resources that are subject to external or legal restrictions on how they may be used. There was an increase of \$28.4 million or 8.3% in restricted net assets due primarily to increased intergovernmental revenues and reduced expenses in the public works and community development functions. Another factor is higher collection of property taxes because of higher property values as a result of the county-wide reappraisal of real property. See pages 6, 7 and 9 for more information.

Unrestricted net assets The remaining balance of net assets (\$194.3 million or 21.4%) is unrestricted and may be used to meet the County's ongoing obligations.

Dollars In...

The revenues presented here are reported as governmental activities in the 2006 CAFR's government-wide statement of activities. Revenues typically are recorded when the underlying event occurs, regardless of when the money will be received. The County also receives revenue from non-exchange transactions, such as taxes and grants, in which the County receives value without directly giving equal value in return. Sales tax revenue is recognized in the year in which the taxable sale occurs. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants are recognized when all eligibility requirements have been satisfied. The table summarizes revenues by source, and shows the increases (decreases) in relation to the prior year.

Revenues - Governmental Activities \$1,139,477,000



(Amounts in 000's)

REVENUES	2006 ACTUAL	\$ CHANGE FROM 2005	% CHANGE FROM 2005
Taxes	\$ 535,516	\$ 91,639	20.6 %
Operating grants	361,153	9,221	2.6 %
Charges for services	118,689	8,075	7.3 %
Investment earnings	36,489	18,464	43.4 %
Capital grants	14,839	(11,393)	(102.4) %
Unrestricted grants and other revenue	72,791	9,285	14.6 %
	<u>\$1,139,477</u>	<u>\$ 125,291</u>	12.4 %

Operating grants increased by \$9.2 million, related to the timing of grants received for child care programs administered by the Department of Job & Family Services.

In 2005, the County received capital grants totaling \$12.3 million for the purchase of new electronic voting machines. No similar events occurred in 2006.

Grants not restricted to specific programs increased by \$9.3 million, primarily due to replacement funding from the State related to the phase-out of personal property taxes.

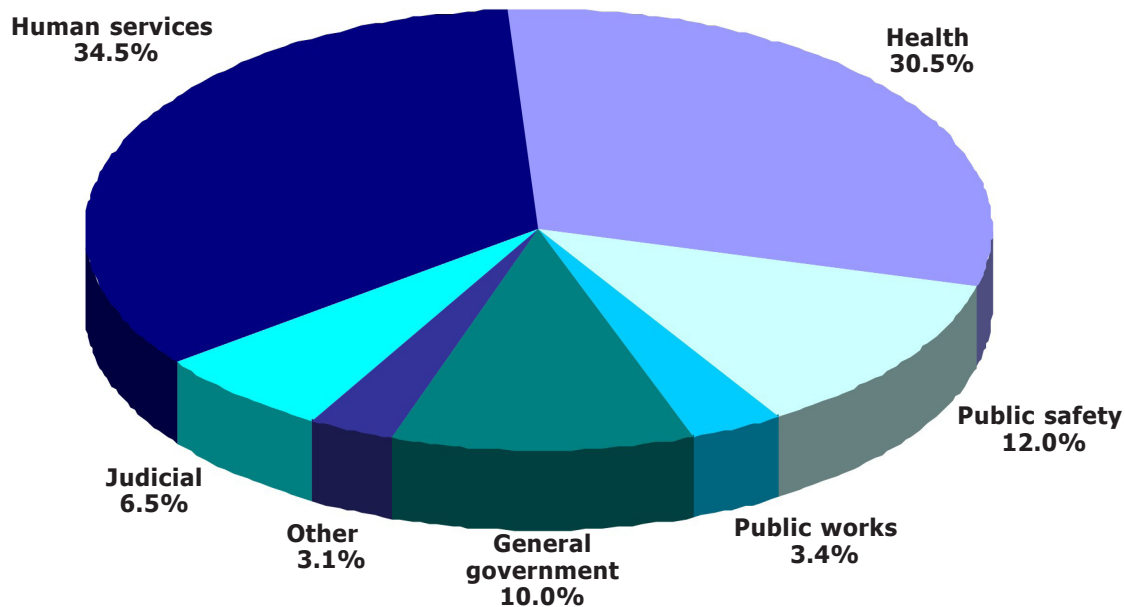
Please refer to the "Taxes" section.

Charges for services include fees, fines and forfeitures, licenses and permits. Some MR&DD clients live in residential care facilities and are transported to MR&DD where they receive services during the day. In prior years, the State paid for the day services; the payments were recorded as intergovernmental revenue. In 2006, the funding stream changed. MR&DD invoiced the residential facilities directly. Revenue for active treatment services was \$12.9 million.

Dollars Out...

The expenses shown are those of the County's governmental activities. Expenses are recorded when the liability is incurred. The pie chart depicts expenses by function as a percent of total expenses for the year ended December 31, 2006. Those functions that individually represent less than three percent of total expenses have been combined as "Other". These include conservation and recreation, community development, debt service and intergovernmental grants. The table shows expenses by function, and the increases (decreases) in relation to prior year amounts.

Expenses - Governmental Activities \$998,913,000



(Amounts in 000's)

EXPENSES	2006 ACTUAL	\$ CHANGE FROM 2005	% CHANGE FROM 2005
Human services	\$ 344,807	\$ 27,596	8.7 %
Health	304,339	12,770	4.4 %
Public safety	119,756	(5,429)	(4.3) %
General government	99,566	10,190	11.4 %
Judicial	65,470	1,042	1.6 %
Public works	33,679	(7,634)	(18.5) %
Other	31,296	3,404	0.1 %
	<u>\$ 998,913</u>	<u>\$ 41,939</u>	4.4 %

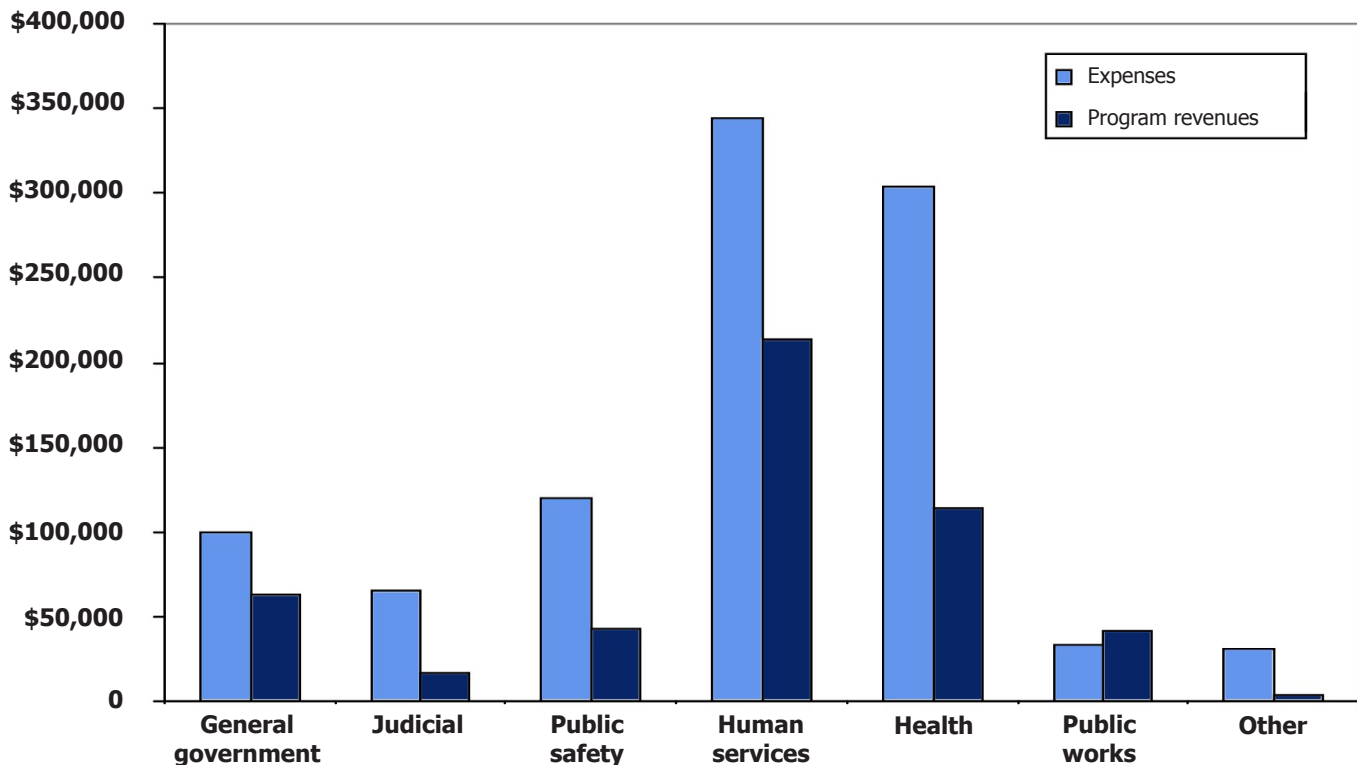
Expenses for the human services function showed the most significant change, increasing by \$27.6 million. Spending by Job and Family Services increased by \$19.6 million for child care subsidies, emergency assistance payments and job training programs. Spending by Children Services increased by \$7.4 million due to higher living expenses for older teens in the emancipation program and increased costs for managed board and care.

The activities of the Board of MR&DD and the ADAMH Board are shown in the health function, for which expenses increased by \$12.8 million. Board of MR&DD spending increased by \$10.0 million primarily related to supported living, social services for adults and rehabilitation of an apartment building to be used by MR&DD clients.

County Programs

The chart below presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. 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 program. All other revenues are considered general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

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



Operating and capital grants received from other governmental entities are often restricted to be used for specific purposes. During 2006, the County recorded \$361.2 million in operating grants and \$14.8 million in capital grants; combined, this is 33.1% of total governmental revenues. The major recipients of operating grants were Public Assistance (\$133.9 million), the Children Services Board (\$69.3 million), the Alcohol Drug and Mental Health Board (\$77.5 million) and the Board of MR&DD (\$46.2 million).

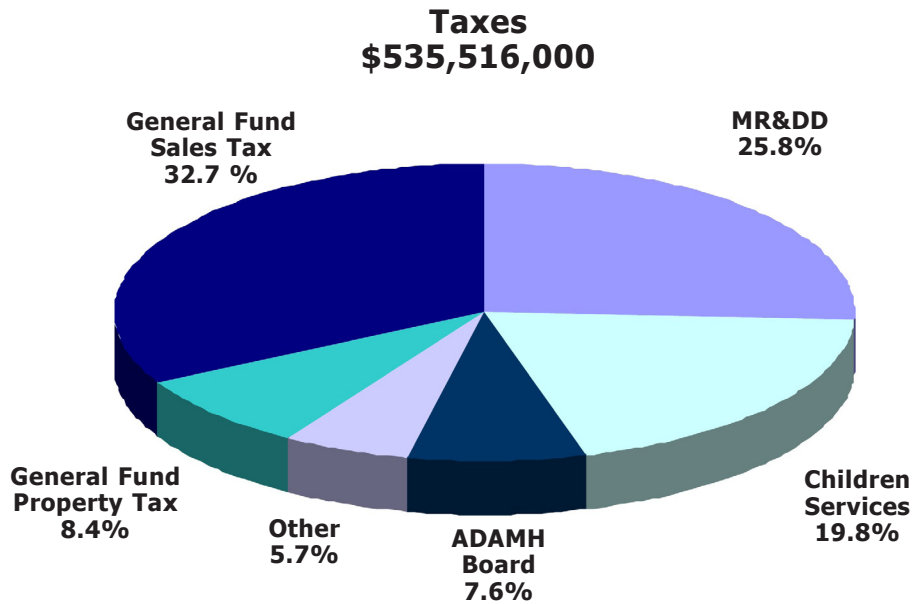
Direct charges to users of governmental services, another type of program revenue, made up \$118.7 million or 10.4% of total governmental revenues.

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 2006, this represented 10.0% of the County's total governmental expenses. 2006 general government expenses increased by \$10.2 million or 11.4% from 2005 primarily because of grants for emergency shelter and affordable housing.

The human services program, primarily the Children Services Board and Public Assistance, accounted for \$344.8 million or 34.5% of total governmental expenses. The next largest program was health, which includes the Board of MR&DD and the ADAMH Board, accounting for \$304.3 million or 30.5% of the total expenses for governmental activities.

Taxes

During 2006, the General Fund and County agencies received \$535.5 million in tax revenue. This pie chart shows the distribution of property and sales taxes to the various County agencies. Only the General Fund receives sales tax. Please note that there is no County income tax.



Real property, tangible personal property and public utility tax revenues account for \$360.2 million or 31.6% of total revenues for governmental activities. Property tax revenues increased by \$22.2 million or 6.6%. A new tax on the transfer of real property was implemented in January 2006. Also, 2006 was the first year of collection of the voter-approved 0.75 mill Zoo levy. Major recipients of property tax revenues are the Board of MR&DD (\$138.0 million) and Children Services (\$105.8 million).

Another major component of general revenues is sales tax, which totaled \$175.3 million or 15.4% of total governmental revenues. This reflects an increase of \$69.5 million compared to the prior year. 2006 is the first full year benefiting from the sales tax increase that became effective October 1, 2005. Since that time, the 6.75% sales tax collected by the State on sales made in Franklin County has been split as follows: 5.50% for the State of Ohio; 1.00% for the County's General Fund; and 0.25% for the Central Ohio Transit Authority (COTA). On December 31, 2007, the County's temporary sales tax increase of 0.25% will expire, after which point in time the full sales tax rate will be 6.50%.

REAL ESTATE TAXES* ON A \$100,000 OWNER-OCCUPIED HOME OR A BUSINESS

City of Columbus / Columbus School District

TAX RECIPIENT	HOME	BUSINESS
Columbus City Schools	\$ 994.33	\$ 1,611.12
Board of MR&DD	139.59	207.26
Children Services	111.02	156.57
City of Columbus	96.16	109.90
ADAMH Board	67.23	77.00
County General Fund	45.02	51.45
Columbus Metropolitan Library	22.98	41.07
Office on Aging	19.36	27.32
Zoological Park	19.55	25.29
Metro Parks	12.74	19.08
Total	\$ 1,527.98	\$ 2,326.06

* Taxes based on 2006 rates, to be distributed in 2007.

Major Initiatives



The County is in the process of designing and constructing a new baseball stadium in the Arena District. Huntington Park is expected to open in 2009 and will replace the existing Cooper Stadium. Acquisition costs related to the land totaled \$15.5 million and were paid in 2006. The remaining project costs are estimated at approximately \$40 million. Three corporate donors have committed \$24 million through sponsorship agreements with the Stadium & Team for naming rights for the stadium, the concourse and scoreboard. In addition, the City of Columbus has pledged \$9 million for street improvements and other infrastructure work around the stadium site and the State's capital projects budget incorporates a \$7 million grant-in-aid. The County intends to issue bonds to complete the project's financing. Franklin County Commissioners expect that corporate sponsorships and stadium revenues from ticket and concession sales will be sufficient to cover all operating costs and debt service, without subsidies from the County.



During 2006, the County entered into agreements related to the construction of a new building for the courts. An owner's representative was hired, and contracts were awarded for the design and for construction management. In May 2007, the Commissioners authorized the issuance of up to \$135 million in general obligation bonds, the proceeds of which will be used to acquire, construct, install and equip the courts building and an animal shelter, and to improve certain streets and roads within the County.

In February 2006, the Auditor declared a surplus in the Real Estate Assessment fund totaling \$5.5 million. This amount was refunded as unplanned tax revenue to local government agencies and schools, proportionate to their tax collection. The surplus revenue was included as part of the first-half tax distribution sent to local taxing entities. The Real Estate Assessment fund is comprised of a portion of property tax collections to be used by the Auditor primarily for real estate appraisal purposes.

During 2006, 4,546 electronic touch-screen voting machines were purchased at a cost of \$14.1 million, paid for with a combination of federal, state and General Fund money. There is now one machine for every 169 registered voters in the County and one for every 138 voters considered active. A hand count of votes from paper tapes will be used in recounts of close elections.



The County and the City of Columbus created the Columbus-Franklin County Finance Authority in March 2006. This new partnership is focused on creating deals through four public finance tools: lease financing, tax increment financing, special financing, and bond fund programs. It will make capital available to help ensure the region's job retention and expansion. The County provided \$1,400,000 to the Finance Authority in 2006 and has agreed to provide an annual operating subsidy of \$150,000 for each of the next four years.

Ohio communities are permitted by law to offer tax incentives to businesses to entice them to locate within their taxing districts. The County Auditor leads the Tax Incentive Review Council (TIRC) which conducts an annual review to ensure the companies are living up to the terms of the abatement agreements. When job creation, investment or other goals within the agreements are not met, the TIRC can recommend that changes be made to the underlying agreement, that the level of abated taxes be reduced, or that the abatement be revoked. During 2006, the TIRC reviewed 150 agreements for various jurisdictions within the County.

Long-term Activity

Capital assets The investment in capital assets, net of accumulated depreciation, for governmental activities at December 31, 2006, is shown below:



(Amounts in 000's)

	<u>2006</u>	<u>2005</u>
Land	\$ 54,422	\$ 38,664
Buildings and improvements	211,725	216,856
Infrastructure	134,279	139,537
Machinery and equipment	34,690	21,782
Construction in progress	26,368	14,043
	<u>\$ 461,484</u>	<u>\$ 430,882</u>

The amount invested in capital assets, net of related debt, increased by \$39.7 million or 12.2%. The debt related to capital assets was reduced by \$10.8 million through 2006 payments. Major capital additions during 2006 included: \$15.5 million for the purchase of land for the new baseball stadium; \$14.1 million for the purchase of electronic voting machines; \$3.2 million for the renovation of an apartment building to be used by the Board of MRⅅ \$2.3 million for land and road improvements at Avery Road at Hayden Run; and \$1.9 million for construction in progress related to the new court building.

Long-term debt Since 1993, both Standard & Poor's Corporation and Moody's Investor Services, Inc. have given Franklin County a "triple-A" credit rating, the highest rating possible. The County is one of only a few in the nation to have this rating. The County is within all its legal debt limitations. All the County's debt is unvoted. As of December 31, 2006, the County's non-exempt debt was \$85.7 million. The County's total debt limit was \$706.1 million, leaving a borrowing capacity of \$620.4 million. Unvoted, non-exempt debt is limited to 1% of total assessed property value. For 2006, that limit was \$283.1 million, leaving a borrowing capacity of \$197.3 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 less than 0.4% of the total assessed value of all property within the County.

The County's triple-A rating and debt capacity position it well for future financings to pay for building construction and capital improvements. The table below shows the changes in long-term debt serviced by governmental activities.

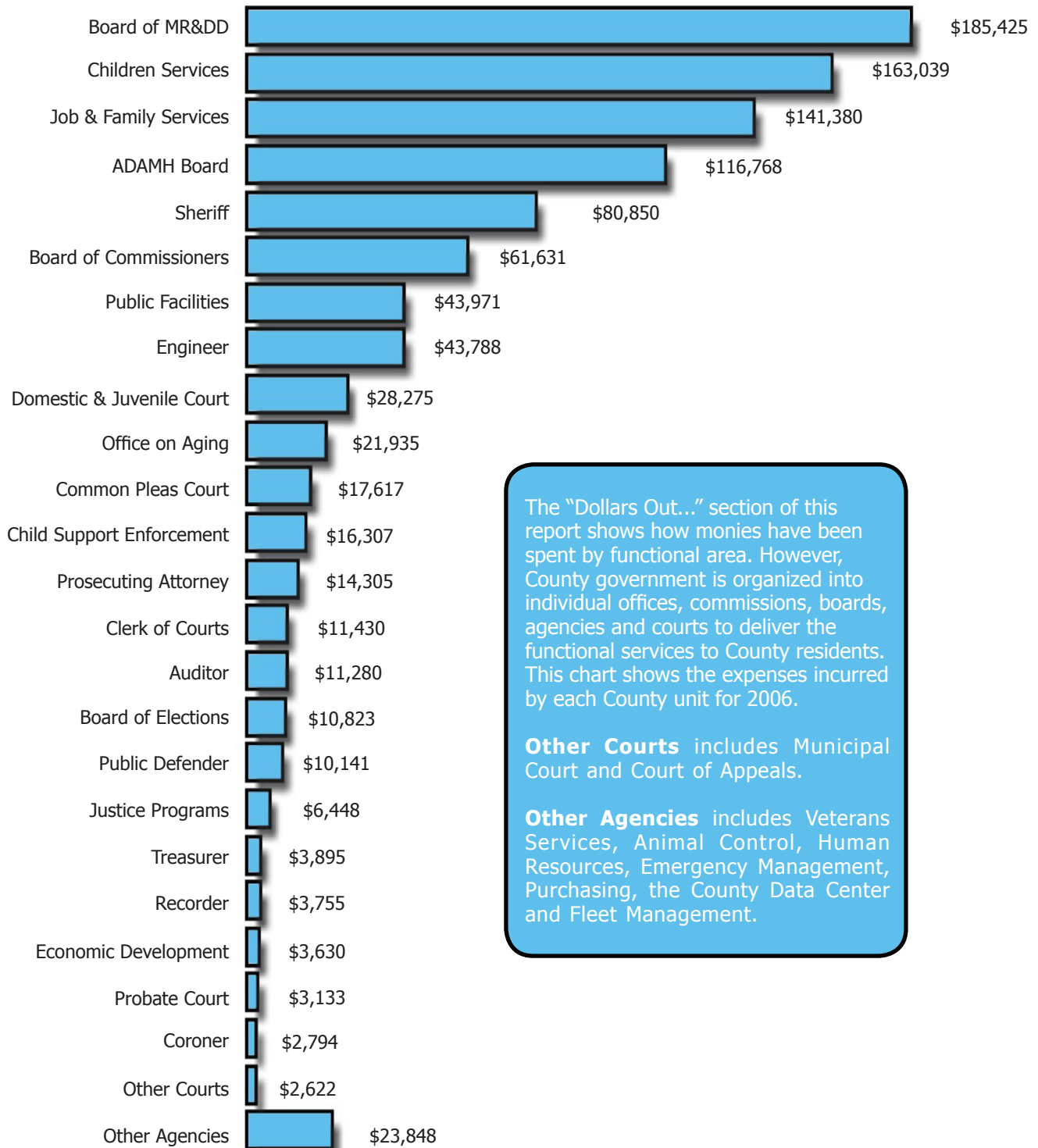
(Amounts in 000's)

	<u>Outstanding 12/31/2005</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2006</u>
General obligation bonds and notes:				
Mental Health Building	\$ 175	\$ -	\$ (35)	\$ 140
Jail Renovation	345	-	(345)	-
Veterans Memorial Improvement	395	-	(395)	-
Series 1993 Refunding	41,880	-	-	41,880
Series 2003 Refunding	44,675	-	(5,220)	39,455
Road Improvements	5,000	-	(410)	4,590
Children Services Building	10,895	-	(345)	10,550
Series 2005 Refunding	10,000	-	(35)	9,965
OPWC notes	2,014	1,300	(898)	2,416
	<u>115,379</u>	<u>1,300</u>	<u>(7,683)</u>	<u>108,996</u>
Bonds supported by lease revenues:				
Maryhaven Facility	410	-	(200)	210
Series 2005 Refunding	2,765	-	-	2,765
	<u>3,175</u>	<u>-</u>	<u>(200)</u>	<u>2,975</u>
Bonds serviced by others:				
Solid Waste Facility	1,810	-	(880)	930
Rickenbacker Port Authority	820	-	(820)	-
Series 2005 Refunding	12,320	-	-	12,320
	<u>14,950</u>	<u>-</u>	<u>(1,700)</u>	<u>13,250</u>
Other debt-related expenses:				
Unamortized bond premiums	5,445	-	(380)	5,065
Unamortized deferred charges	(2,045)	-	150	(1,895)
Capital leases	736	168	(325)	579
	<u>\$ 137,640</u>	<u>\$ 1,468</u>	<u>\$ (10,138)</u>	<u>\$ 128,970</u>

County Spending

This information was taken from the statements of revenues, expenditures, and changes in fund balances for the governmental funds as presented in the County's 2006 CAFR.

(Amounts in 000's)



The "Dollars Out..." section of this report shows how monies have been spent by functional area. However, County government is organized into individual offices, commissions, boards, agencies and courts to deliver the functional services to County residents. This chart shows the expenses incurred by each County unit for 2006.

Other Courts includes Municipal Court and Court of Appeals.

Other Agencies includes Veterans Services, Animal Control, Human Resources, Emergency Management, Purchasing, the County Data Center and Fleet Management.

County Government Working For You

COUNTY AGENCIES, BOARDS, OFFICES

ADAMH Board	614/224-1057
Office on Aging	614/462-5230
Animal Care & Control	614/462-4360
Auditor	614/462-7399
Board of Commissioners	614/462-3322
Board of Elections	614/462-3100
Child Support Enforcement	614/462-3275
Children Services	614/275-2571
Clerk of Courts	614/462-3600
Coroner	614/462-5290
Data Center	614/462-3208
Economic Development	614/462-3095
Emergency Management	614/794-0213
Engineer	614/462-3030
Fleet Management	614/462-3412
Human Resources	614/462-6224
Job & Family Services	614/462-4000
Justice Programs	614/462-5577
Board of MR&DD	614/475-6440
Prosecuting Attorney	614/462-3555
Public Defender	614/719-8877
Public Facilities	614/462-3800
Purchasing	614/462-3750
Recorder	614/462-3930
Sanitary Engineer	614/462-3940
Sheriff	614/462-3360
Treasurer	614/462-3438
Veterans Service Commission	614/462-2500

ELECTED OFFICIALS

(as of December 31, 2006)

Auditor	Joseph W. Testa
Board of Commissioners	Paula Brooks Mary Jo Kilroy Dewey R. Stokes John O'Grady
Clerk of Courts	
Coroner	Bradley J. Lewis, M.D.
Engineer	Dean C. Ringle, P.E., P.S.
Prosecuting Attorney	Ron O'Brien
Recorder	Robert G. Montgomery
Sheriff	Jim Karnes
Treasurer	Richard Cordray
Court of Appeals Tenth District 614/462-3580	Susan Brown Peggy Bryant Judith L. French William A. Klatt Patrick M. McGrath Charles R. Petree Lisa L. Sadler Alan C. Travis
Common Pleas Court General Division 614/462-3452	John F. Bender John P. Bessey Eric S. Brown David E. Cain John A. Connor David W. Fais Richard A. Frye Daniel T. Hogan Michael J. Holbrook Timothy S. Horton Julie M. Lynch Beverly Y. Pfeiffer Guy L. Reece II Charles A. Schneider Patrick E. Sheeran Richard S. Sheward Angela Phelps-White
Common Pleas Court Domestic Relations/ Juvenile Division 614/462-6320	Kim A. Browne Kay Lias Jim Mason Dana S. Preisse Carole Squire
Common Pleas Court Probate Division 614/462-3894	Lawrence A. Belskis



Joseph W. Testa
Franklin County Auditor
373 South High Street - 21st Floor
Columbus, Ohio 43215-6310
614.462.7390
www.franklincountyauditor.com