

Franklin County, Ohio

ANNUAL FINANCIAL REPORT

For the fiscal year ended December 31, 2008

JOSEPH W. TESTA, AUDITOR



IN CONGRESS, JULY 4, 1776.

The unanimous Declaration of the thirteen united States of America.

When in the Course of human events it becomes necessary for one people to dissolve the political bands which have connected them with another and to assume among the powers of the earth, the separate and equal station to which the Laws of Nature and of Nature's God entitle them, a decent respect to the opinions of mankind requires that they should declare the causes which impel them to the separation.

We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.

About the Cover – *The Declaration of Independence*

The Declaration of Independence, written primarily by Thomas Jefferson, is a formal explanation for the decision of the thirteen colonies to separate from British rule. On July 4, 1776, the Continental Congress approved the Declaration and sent it to the printer for publication. A signed copy of the Declaration is on display at the National Archives in Washington, D.C.

The painting, Declaration of Independence, depicts the presentation of the draft document to the Continental Congress. John Trumbull painted many of the figures in the picture from life. The painting is displayed in the United States Capitol Rotunda.

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, 2008, 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 2008 and 2007 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 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) 462-7348, or write us: 373 South High Street, 21st Floor, Columbus, Ohio 43215-6310. 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'.

Joseph W. Testa
Franklin County Auditor
Email: 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, 2007. 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 thirteen years (fiscal years ended 1995-2007). 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 2007, 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 25 years (fiscal years ended 1983-2007). 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, 2007



Michael R. ...
President

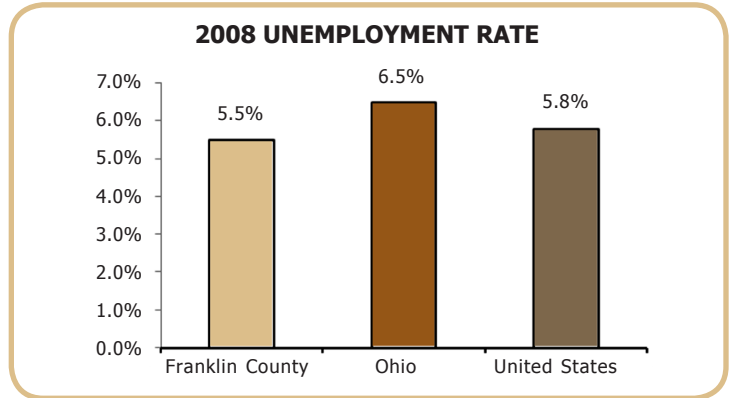
Jeffrey L. Esser
Executive Director

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 increased from 4.7% in 2007 to 5.5% in 2008. However, the County's unemployment rate continued to be below the state average.



Nationwide Insurance and Limited Brands have located their headquarters and home offices in Franklin County. Other large employers include JPMorgan Chase, OhioHealth and Wal-Mart Stores, Inc.

A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2007 educational attainment data published by the U.S. Census Bureau, 87.9% of those age 25 and older graduated from high schools and 34.5% have completed four or more years of college.

The total value of new construction was \$1.159 billion in 2008, with \$648 million in agricultural/residential and \$511 million in commercial/industrial construction. In comparison, 2007 total new construction was \$1.5 billion. Overall, property continues to hold its value. The appraisal cycle is six years with an update performed at the mid-point. The update performed in 2008 applied no change to the 2005 real property values.

COUNTY COMPARISONS

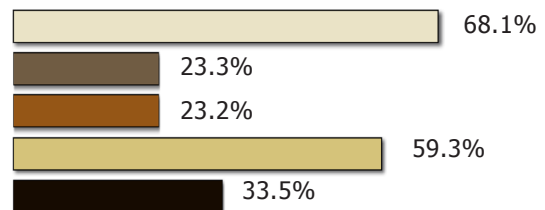
One way of evaluating a government's performance is to benchmark it against its peers. The following charts compare key ratios for five of Ohio's metropolitan counties. The data used for calculations were taken from each county's most recently available CAFR, focusing on governmental activities as reported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

STATISTICS

COUNTY	COUNTY SEAT	POPULATION
Franklin	Columbus	1,160,300
Cuyahoga	Cleveland	1,314,241
Hamilton	Cincinnati	845,303
Montgomery	Dayton	538,104
Lucas	Toledo	441,910

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 **governmental activities** that are principally supported by taxes and intergovernmental revenues from **business-type activities** that cover their costs through user fees and charges and from **component units** for which the County is financially accountable. This report contains only information related to the County's governmental activities. Please refer to the County's 2008 CAFR for information on business-type activities and component units.

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 2009 operations, and grants received before eligibility requirements have been met. **Long-term debt** represents bonds, notes and loans 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.

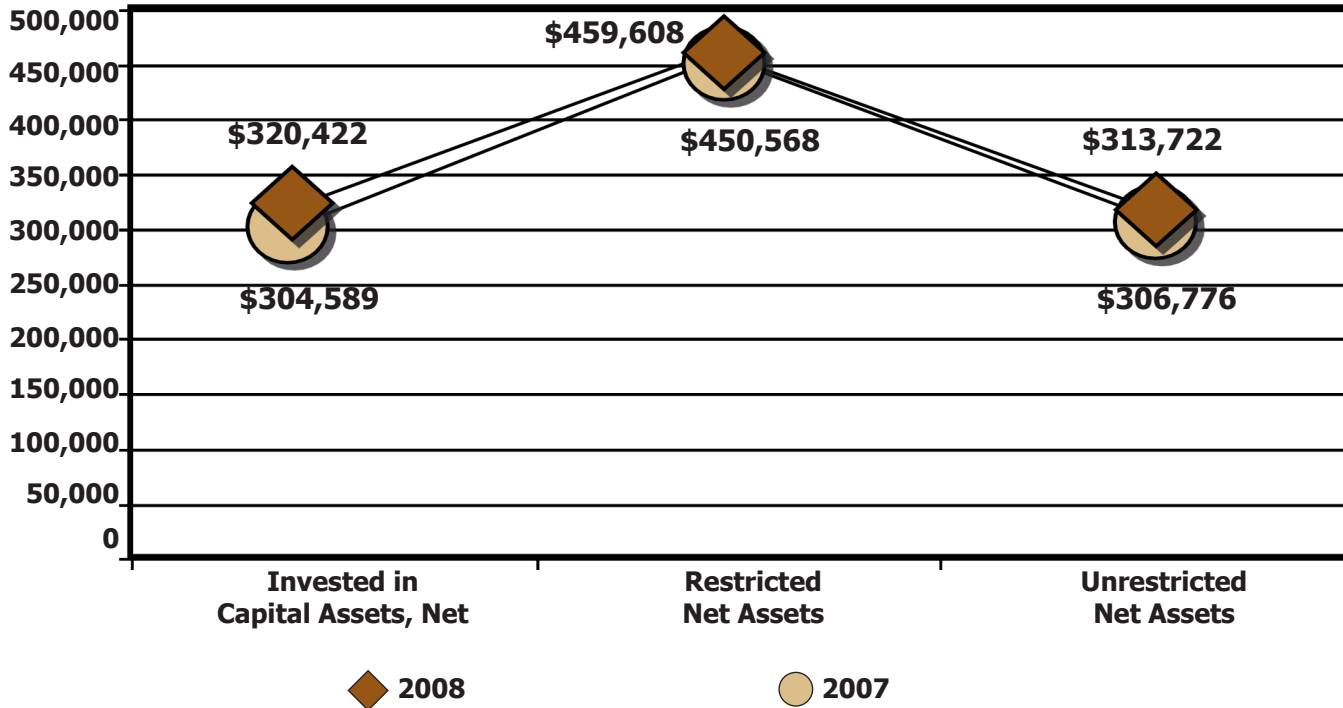
Net Assets Governmental Activities (Amounts in 000's)

	2008	2007	% Change From 2007
Cash and investments	\$ 755,546	\$ 770,354	(1.9) %
Property taxes receivable, net	441,431	405,732	8.8 %
Other assets	234,375	258,829	(9.4) %
Capital assets, net	515,941	458,018	12.6 %
Total assets	<u>1,947,293</u>	<u>1,892,933</u>	2.9 %
Accounts payable and other liabilities	99,008	92,358	7.2 %
Unearned revenue	425,077	399,745	6.3 %
Long-term debt	286,022	294,574	(2.9) %
Other long-term liabilities	43,434	44,323	(2.0) %
Total liabilities	<u>853,541</u>	<u>831,000</u>	2.7 %
Invested in capital assets, net of related debt	320,422	304,589	5.2 %
Restricted	459,608	450,568	2.0 %
Unrestricted	313,722	306,776	2.3 %
Total net assets	<u>\$ 1,093,752</u>	<u>\$ 1,061,933</u>	3.0 %

Cash and investments decreased by 1.9% during 2008 due to contractor payments for the various construction contract. Capital assets, net of depreciation, and invested in capital assets, net of related debt, increased by 12.6% and 5.2%, respectively, due to construction. See page 11 for more discussion of capital assets.

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 \$1.094 billion in governmental activities at the close of 2008. Compared with 2007, net assets increased by \$31.8 million or 3.0%.

Invested in capital assets, net of related debt A large portion of the net assets (\$320.4 million or 29.3%) 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.

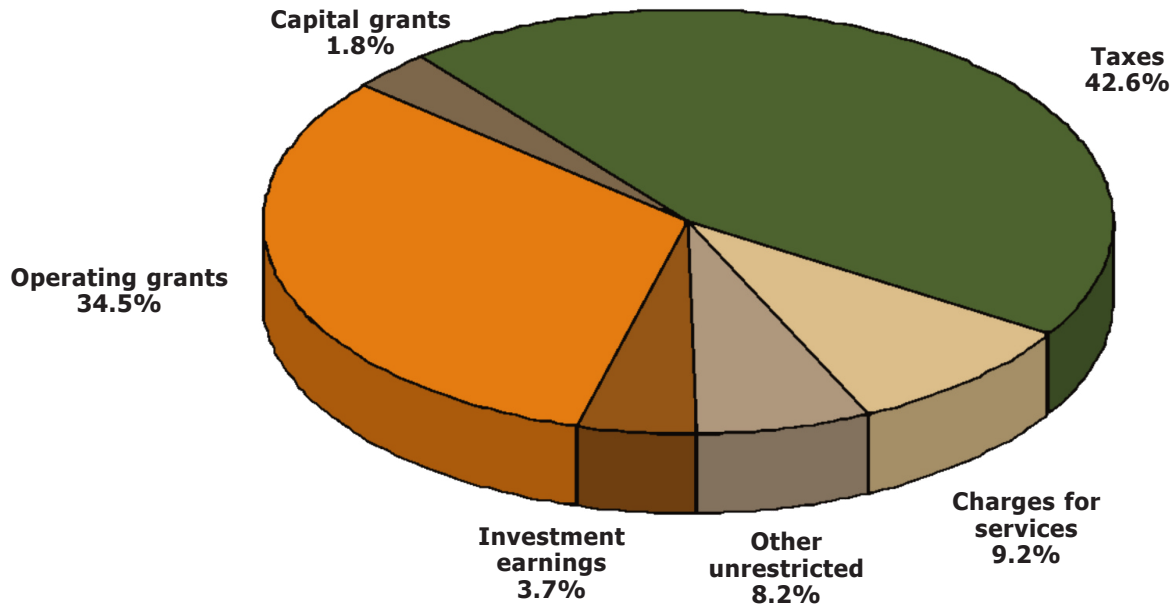
Restricted net assets An additional portion of the net assets (\$459.6 million or 42.0%) represents resources that are subject to external or legal restrictions on how they may be used. There was an increase of \$9.0 million or 2.0% in restricted net assets due primarily to an increase in grants received.

Unrestricted net assets The remaining balance of net assets (\$313.7 million or 28.7%) 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 2008 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 \$1,168,201,000



(Amounts in 000's)

REVENUES	2008 ACTUAL	\$ CHANGE FROM 2007	% CHANGE FROM 2007
Taxes	\$ 497,726	\$ (53,689)	(9.7) %
Operating grants	403,523	9,889	2.5 %
Charges for services	106,902	(4,607)	(4.1) %
Investment earnings	43,084	(11,701)	(21.4) %
Capital grants	20,716	(9,816)	(32.2) %
Unrestricted grants and other revenue	96,250	12,217	14.5 %
	<u>\$1,168,201</u>	<u>\$ (57,707)</u>	(4.7) %

Operating grants increased by \$9.9 million because of higher subsidies for child care programs administered by the Department of Job and Family Services.

Capital grants decreased by \$9.8 million, primarily due to a lower level of State funding for infrastructure projects.

Please refer to the "**Taxes**" section on page 9.

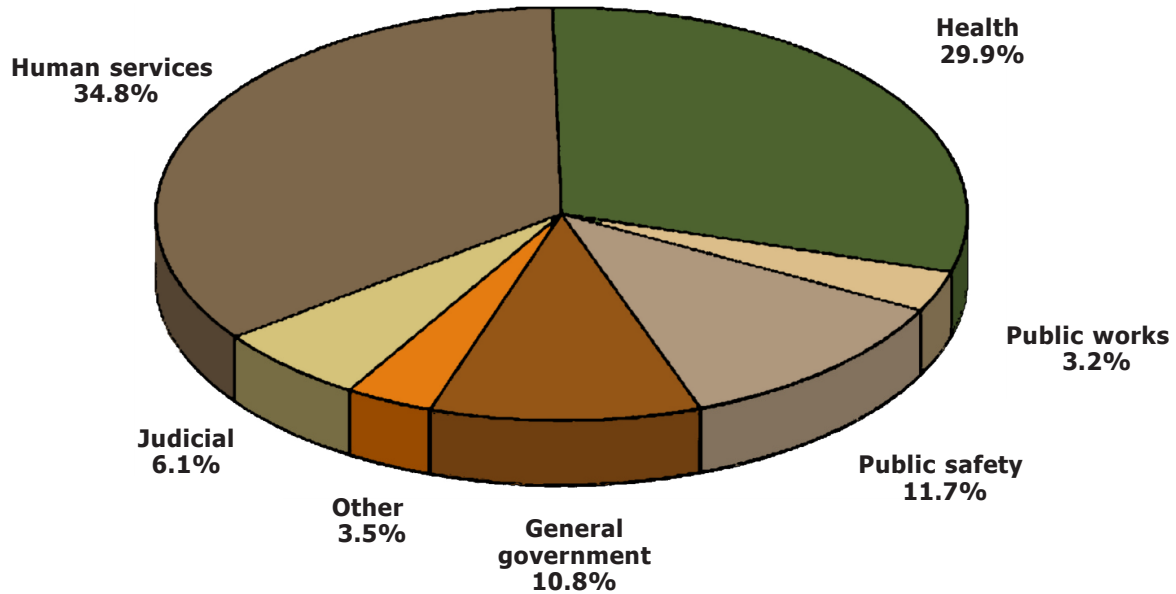
Investment earnings decreased by \$11.7 million when compared to 2007. There was less money available for investment because the proceeds from the 2007 debt issuance were being spent on the related capital projects. Also, interest rates declined in 2008.

Unrestricted grants and other revenue increased by \$12.2 million primarily related to State reimbursements to replace phased out property taxes.

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, 2008. 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 \$1,136,382,000



(Amounts in 000's)

EXPENSES	2008 ACTUAL	\$ CHANGE FROM 2007	% CHANGE FROM 2007
Human services	\$ 395,904	\$ 26,073	7.1 %
Health	339,858	34,744	11.4 %
Public safety	133,455	2,071	1.6 %
General government	122,288	(1,101)	(0.9) %
Judicial	69,418	2,925	4.4 %
Public works	36,299	(8,771)	(19.5) %
Other	39,160	3,627	10.2 %
	<u>\$1,136,382</u>	<u>\$ 59,568</u>	5.5 %

Expenses for the **general government** function decreased by \$1.1 million. Expenditures for the general government, judicial and public safety functions were maintained at levels similar to the prior year.

Decreased State funding provided less money for **public works** road projects, leading to the lower spending for that function.

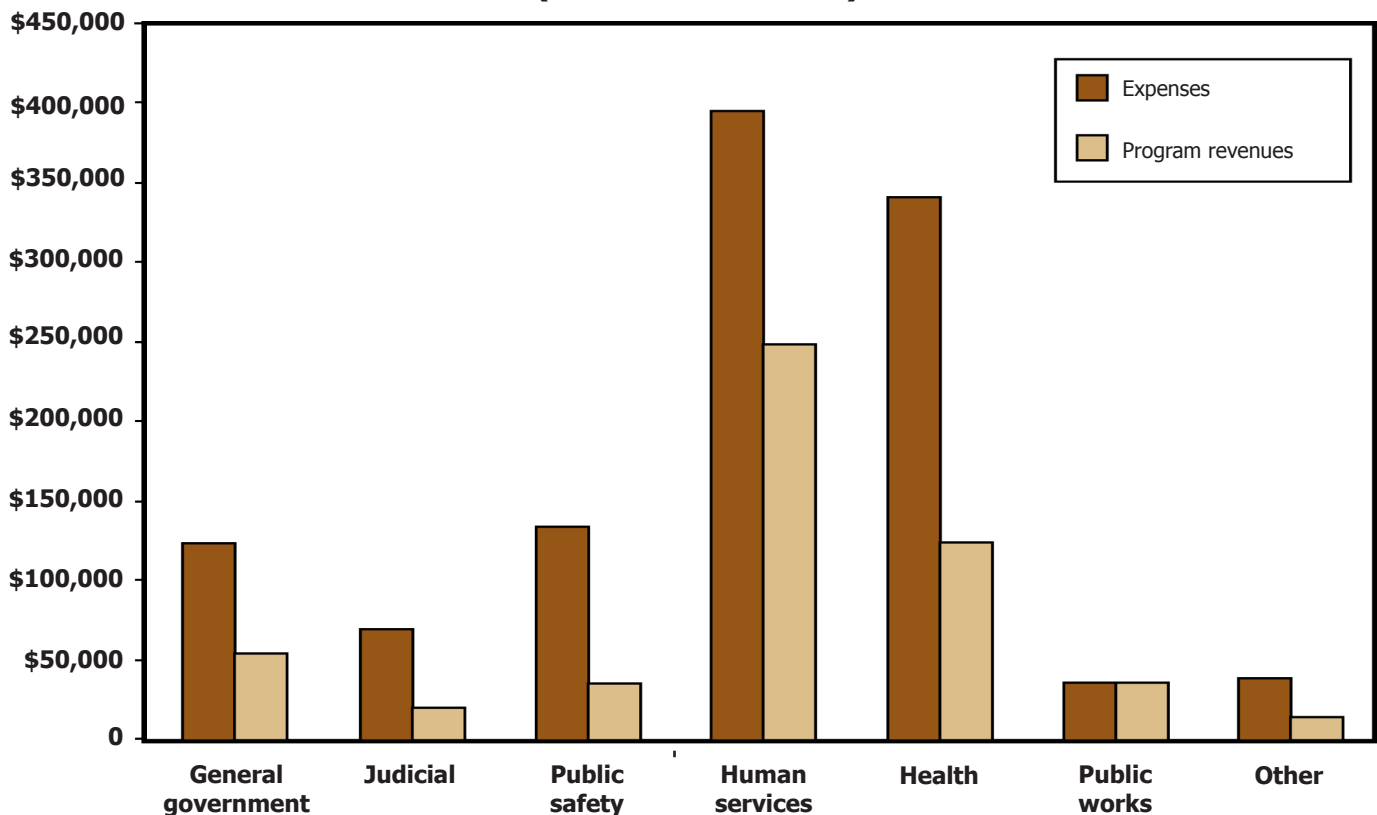
Spending for the **human services** function increased by \$26.1 million. Job and Family Services' expenses increased by \$16.8 million for child care subsidies, emergency assistance payments, food stamps and job training programs.

The expenses for the **health** function increased by \$34.7 million related to timing of payments to medical providers and costs associated with Board of MR&DD clients in supported living.

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 2008, the County recorded \$403.5 million in operating grants and \$20.7 million in capital grants; combined, this is 36.3% of total governmental revenues. The major recipients of operating grants were Public Assistance (\$163.8 million), the Children Services Board (\$73.6 million), the Alcohol Drug and Mental Health Board (\$83.8 million) and the Board of MR&DD (\$32.0 million).

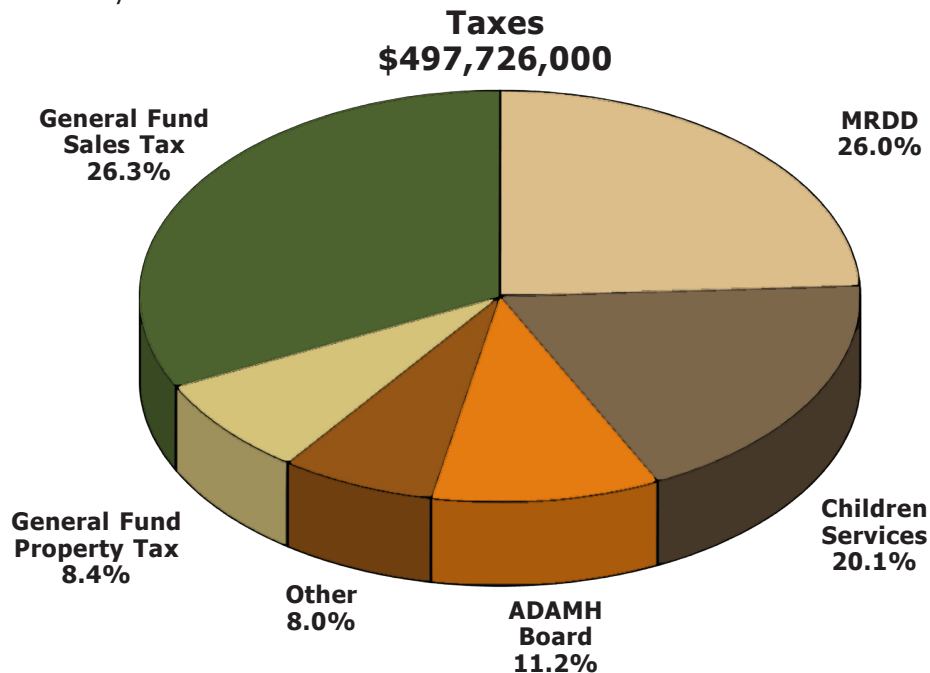
Direct charges to users of governmental services, another type of program revenue, made up \$ 106.9 million or 9.2% of total governmental revenues. These charges include fees, fines, forfeitures, licenses and permits.

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 2008, this represented 10.8% of the County's total governmental expenses. 2008 general government expenses decreased by \$1.1 million or 0.9% from 2007 primarily because agencies held spending to the prior year level.

The human services program, primarily the Children Services Board and Public Assistance through Job and Family Services, accounted for \$395.9 million or 34.8% of total governmental expenses. The next largest program was health, which includes the Board of MR&DD and the ADAMH Board, accounting for \$339.9 million or 29.9% of the total expenses for governmental activities.

Taxes

During 2008, the General Fund and County agencies received \$497.7 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 \$367.0 million or 31.4% of total revenues for governmental activities. Property tax revenues decreased by \$7.0 million, primarily related to a slow down in new construction. The Board of MR&DD received \$127.5 million in property taxes in 2008. Other major recipients of property tax revenues are the Children Services Board (\$97.8 million), the ADAMH Board (\$54.4 million) and the General Fund (\$41.0 million). Tangible personal property taxes are being phased out. A commercial activity tax is now imposed on sales in Ohio to replace a portion of the lost revenue. The State is reimbursing the County for tax losses related to the phased elimination of the personal property tax.

Another major component of general revenues is sales tax, which totaled \$130.7 million or 11.2% of total governmental revenues. This reflects a decrease of \$46.7 million compared to the prior year. Effective October 1, 2005, the sales tax rate was increased by 1/2 percent with 1/4 percent as a permanent increase. The other 1/4 percent expired on December 31, 2007. During 2008, the 6.75% sales tax collected by the State on sales made in Franklin County was split as follows: 5.50% for the State of Ohio; 0.75% for the County's General Fund; and 0.50% for the Central Ohio Transit Authority (COTA).

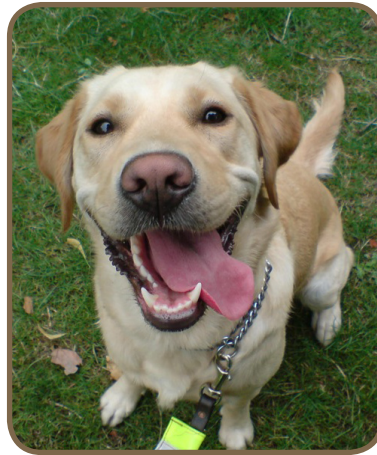
**REAL ESTATE TAXES* ON A \$100,000
OWNER-OCCUPIED HOME OR A BUSINESS**
City of Columbus / Columbus School District

TAX RECIPIENT	HOME	BUSINESS
Columbus City Schools	\$ 1,232.13	\$ 1,841.23
Board of MR&DD	186.58	227.36
Children Services	110.70	151.56
City of Columbus	96.16	109.90
ADAMH Board	67.04	74.47
County General Fund	45.02	51.45
Columbus Metropolitan Library	22.88	39.65
Office on Aging	27.48	30.47
Zoological Park	19.50	24.48
Metro Parks	12.70	18.48
Total	\$ 1,820.19	\$ 2,569.05

* Taxes based on 2008 rates, to be distributed in 2009.

Major Initiatives

Establishing a strong framework of internal controls is a key element in ensuring accountability and maintaining public confidence. The management in each county agency is responsible for designing, implementing, maintaining and enforcing an adequate and effective system of internal controls over the agency's financial transactions. In 2008, the County Auditors' Association of Ohio published the *Internal Accounting Controls Manual for Ohio Counties*. The Franklin County Auditor and his staff led this effort. The manual is a resource to County officials in understanding what internal controls are, how to assess risks within their agencies, how to design policies and procedures to mitigate those risks, and how to evaluate the effectiveness of the controls once they have been implemented. A copy of the manual was provided to each County office and agency, and is available electronically on the internal Fiscally Speaking website.



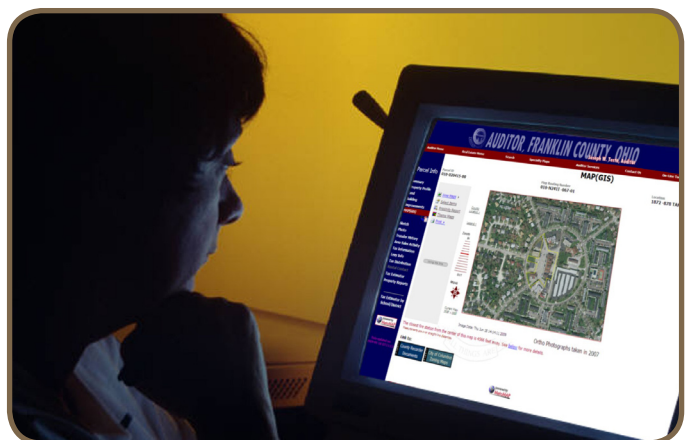
During 2008, the land for the new animal shelter was purchased at a cost of \$2.4 million. The shelter will be located in the redeveloped Northland Crossing on Morse Road, which will also be the site of office buildings, residential retirement communities and retail. The modern, environmentally and user-friendly facility will

have expanded daily living space for the dogs, as well as more space for adoptions and medical care.

Ohio election law widened the window for casting ballots. Previously, there were specific provisions for absentee voting. The new law allows all voters to cast their ballots weeks before Election Day. The Franklin County Board of Elections chose Veterans Memorial Hall as the site for in-person absentee voting. Beginning Sept. 30, this location was open on weekdays until 7:00 p.m., as well as on weekends, providing voters more options. Approximately 54,500 ballots were issued at Veterans Memorial.



Huntington Park opened in April 2009, replacing Cooper Stadium as the home for the Clippers, the County's baseball team. Land acquisition costs totaled \$15.5 million. The remaining project costs are estimated at approximately \$49.9 million. As of December 31, 2008, \$41.6 million had been expended. Corporate donors have committed \$37.7 million through sponsorship agreements. The County has issued \$27.5 million special obligation bonds and \$15.0 million special obligation bond anticipation notes for the project, to be repaid in part from the corporate sponsorships as well as future stadium revenues and the sale proceeds from Cooper Stadium.



The Commissioners have issued general obligation bonds, with \$111.7 million of the proceeds being used to construct and equip the Franklin County Common Pleas Courthouse and \$9.3 million for an animal shelter. As of December 31, 2008, \$33.8 million had been expended for construction of the new courts building and \$10.9 million for the land for this project. Construction is scheduled for completion in November 2010.

The Franklin County Auditor's Office is replacing REALMS, the current real estate tax accounting software. The new integrated system is being customized to comply with the many unique aspects of Ohio tax law. Of the \$5.4 million budgeted for the project, \$2.0 million had been spent as of December 31, 2008. The project is scheduled for completion in late 2009.

Long-term Activity

Capital assets The amount invested in capital assets, net of related debt, increased by \$15.8 million. Major capital additions during 2008 involved construction projects: \$25.8 million for the new court building; \$35.0 million for the baseball stadium; and \$3.1 million for the new animal shelter including the land purchase. The investment in capital assets for governmental activities at December 31, 2008 and 2007, net of accumulated depreciation, is shown below:



(Amounts in 000's)

	2008	2007
Land	\$ 57,160	\$ 57,038
Buildings and improvements	196,766	204,040
Infrastructure	135,168	134,482
Machinery and equipment	36,196	34,571
Construction in progress	90,651	27,887
	<u>\$ 515,941</u>	<u>\$ 458,018</u>

Long-term debt In March 2008, due to market conditions, a taxable special obligation bond anticipation note was issued in the amount of \$15.0 million for the purpose of retiring long-term Stadium Facility Project Notes. The Stadium Facility Project Notes had been issued as auction rate securities for the construction of a county park and recreation facility including a baseball stadium. The special obligation debt is payable from pledged receipts consisting of moneys derived from the lease of the stadium as well as non-tax revenues of the County.

Since 1993, Franklin County has enjoyed a "triple-A" credit rating, the highest rating possible. The County is within all its legal debt limitations. All the County's debt is unvoted. As of December 31, 2008, the County's non-exempt debt was \$196.3 million. The County's total debt limit was \$698.5 million, leaving a borrowing capacity of \$502.2 million. The unvoted, non-exempt debt is limited to 1% of total assessed property value. For 2008, that limit was \$280.0 million, leaving a borrowing capacity of \$83.7 million.

The table below shows the changes in long-term debt serviced by governmental activities during 2008.

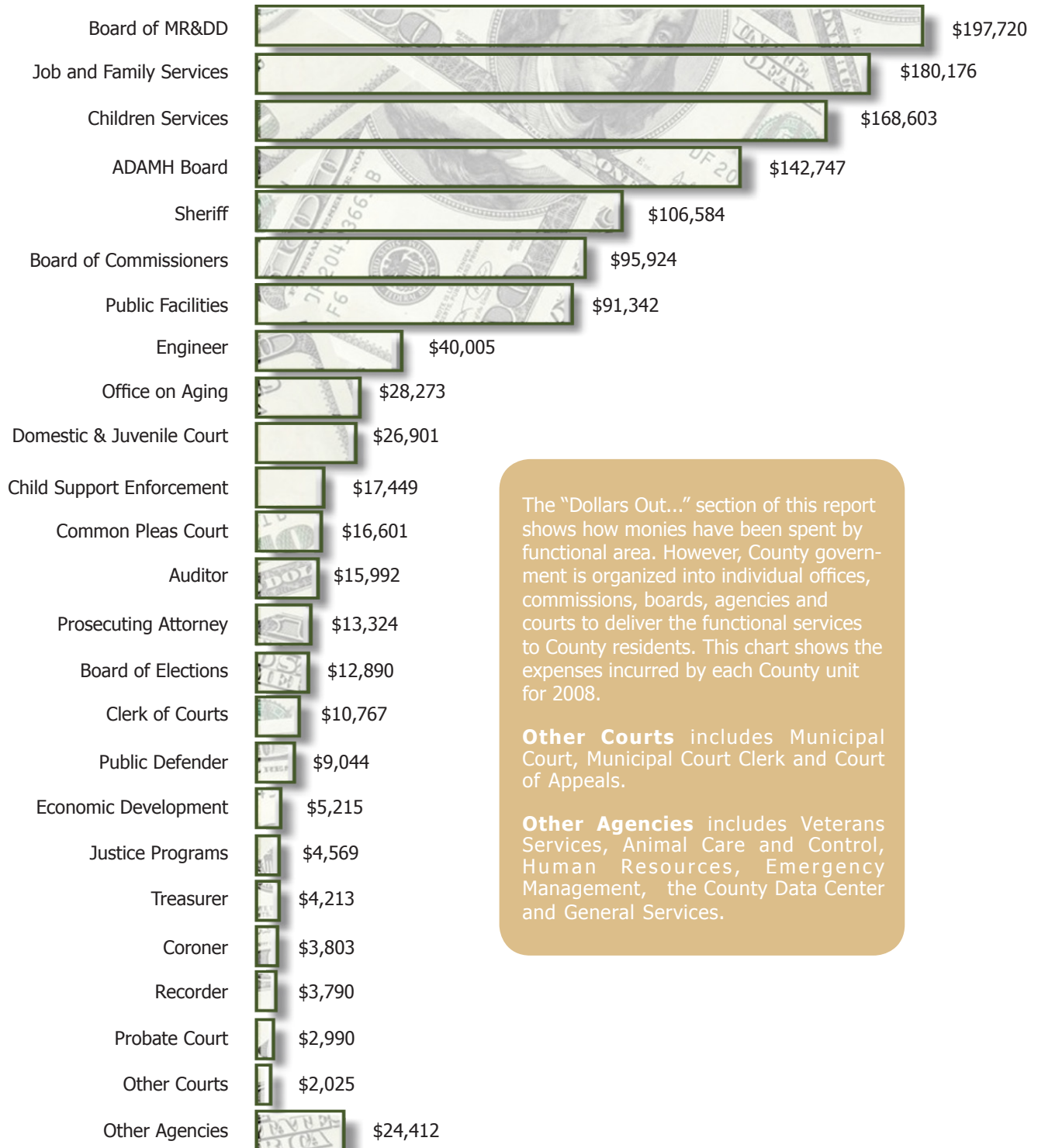
(Amounts in 000's)

	Beginning	Additions	Reductions	Ending
General obligation bonds, notes and loans:				
Mental Health Building	\$ 105	\$ -	\$ (35)	\$ 70
Series 1993 Refunding	41,880	-	-	41,880
Series 2003 Refunding	33,265	-	(6,195)	27,070
Series 2005 Road Improvements	4,165	-	(435)	3,730
Children Services Building	10,195	-	(365)	9,830
Series 2005 Refunding	9,180	-	(815)	8,365
Series 2007 Road Improvements	5,000	-	(100)	4,900
Series 2007 Courthouse Project	111,695	-	(945)	110,750
Series 2007 Animal Shelter Project	9,355	-	(45)	9,310
OPWC loans	2,468	2,469	(176)	4,761
	<u>227,308</u>	<u>2,469</u>	<u>(9,111)</u>	<u>220,666</u>
Taxable special obligation bonds and notes:				
Stadium Facility Project Bonds and Notes	42,500	15,000	(15,000)	42,500
Bonds serviced by others:				
Maryhaven	2,765	-	(210)	2,555
Solid Waste Authority	12,320	-	(945)	11,375
	<u>15,085</u>	<u>-</u>	<u>(1,155)</u>	<u>13,930</u>
Unamortized bond premiums	9,690	-	(712)	8,978
Unamortized deferred charges	(1,678)	-	217	(1,461)
Capital leases	1,669	171	(431)	1,409
	<u>\$ 294,574</u>	<u>\$ 17,640</u>	<u>\$ (26,192)</u>	<u>\$ 286,022</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 2008 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 2008.

Other Courts includes Municipal Court, Municipal Court Clerk and Court of Appeals.

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

County Government Working For You

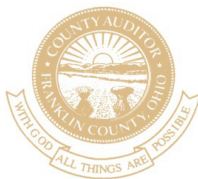
COUNTY AGENCIES, BOARDS, OFFICES

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, 2008)

Auditor	Joseph W. Testa
Board of Commissioners	Paula Brooks Marilyn Brown Mary Jo Kilroy
Clerk of Courts	John O'Grady
Coroner	Bradley J. Lewis, M.D.
Engineer	Dean C. Ringle, P.E., P.S.
Prosecuting Attorney	Ron O'Brien
Recorder	Robert G. Montgomery
Sheriff	James A. Karnes
Treasurer	Edward Leonard
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 G. Gary Tyack
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 Stephen L. McIntosh Beverly Y. Pfeiffer Guy L. Reece II Charles A. Schneider Patrick E. Sheeran Richard S. Sheward
Common Pleas Court Domestic Relations/ Juvenile Division 614/462-6320	Kim A. Browne Christopher J. Geer Elizabeth Gill Jim Mason Dana S. Preisse
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