

# *Franklin County, Ohio*

## *Annual Financial Report*

*For the Fiscal Year Ended  
December 31, 2012*



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

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# Message from Auditor Mingo

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As Franklin County's Chief Financial Officer, I remain committed to providing you with ready access to reliable information. The Annual Financial Report 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, 2012, presents an overview of the County's finances. The PAFR focuses on governmental activities, 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 the PAFR has been derived from the 2012 and 2011 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 explore our website at [www.FranklinCountyAuditor.com](http://www.FranklinCountyAuditor.com), where you will find the PAFR and CAFR and a wide array of county data including the County's financial position, sources of revenue, a breakdown of the County's spending, debt and a sample tax bill along with forms and applications. To obtain a copy of the PAFR or CAFR please visit the website. To obtain a copy on CD or in printed form, contact the Franklin County Auditor's Office, Fiscal Services Division at (614) 525-7520, or write us at 373 South High Street, 21st Floor, Columbus, Ohio 43215-6310. You may 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.

Sincerely,

A handwritten signature in black ink that reads "Clarence". The signature is written in a cursive, flowing style.

Clarence E. Mingo, II  
Franklin County Auditor  
[ClarenceMingo@FranklinCountyOhio.gov](mailto:ClarenceMingo@FranklinCountyOhio.gov)

# Government Finance Officers Association Awards

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, 2011. 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 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 seventeen years (fiscal years ended 1995-2011). 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 2011, 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 twenty-nine years (fiscal years ended 1983-2011). 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, 2011**



*Christopher P. Morrill*  
President

*Jeffrey L. Esser*  
Executive Director

# Economic Outlook & Benchmarks

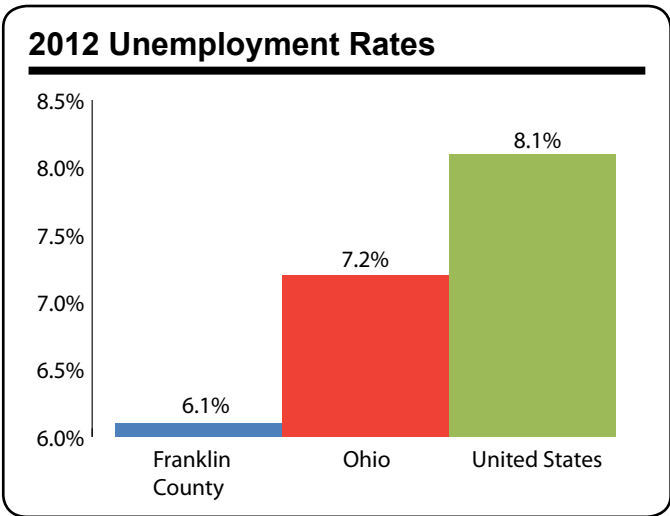
Franklin County is located in central Ohio, within 500 miles of half the nation's population. Columbus, the largest city in the County, serves as the state capital and the county seat, and is home to The Ohio State University. The County's largest employers represent government, education, retail trade,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

The diversity of business sectors helps the region weather economic fluctuations. The County's average unemployment rate decreased from 7.6 percent in 2011 to 6.1 percent in 2012. The County's unemployment rate is below the state average and continues to be below the national average.

Nationwide Insurance and Limited Brands have located their headquarters and home offices in Franklin County. Other large employers include JPMorgan Chase, OhioHealth Corp, Nationwide Mutual Insurance Company and the Kroger Company.

A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2011 educational attainment data published by the U. S. Census Bureau, 89.6 percent of County resident's ages 25 and older have graduated from high school, and 35.3 percent have completed four or more years of college.

The total value of new construction was \$398 million in 2012. In comparison, 2011 total new construction was \$438 million. 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 values.



## County Comparisons

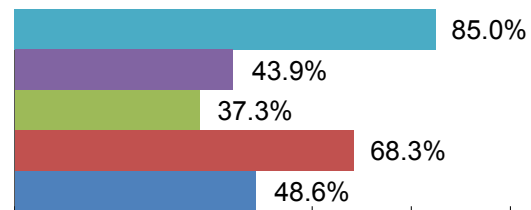
One way of evaluating a government's performance can be evaluated by benchmarking it against its peers. The following charts compare five Ohio metropolitan counties. The data used for calculations, were taken from recent county CAFR's, focusing on governmental activities as reported in the government-wide statements of net assets and statement of activities.

### Statistics

County	Seat	Population
Franklin	Columbus	1,174,835
Cuyahoga	Cleveland	1,280,122
Hamilton	Cincinnati	802,374
Montgomery	Dayton	537,602
Lucas	Toledo	440,005

### Net Position 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.



\*per capita - by or for each individual person



# County Financial Position

The County's financial statements distinguish **governmental activities** that are principally supported by taxes and intergovernmental revenues (entitlements, shared revenues, and grants) 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 2012 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. **Deferred out flows of resources** represent a consumption of the County's net position that applies to future periods.

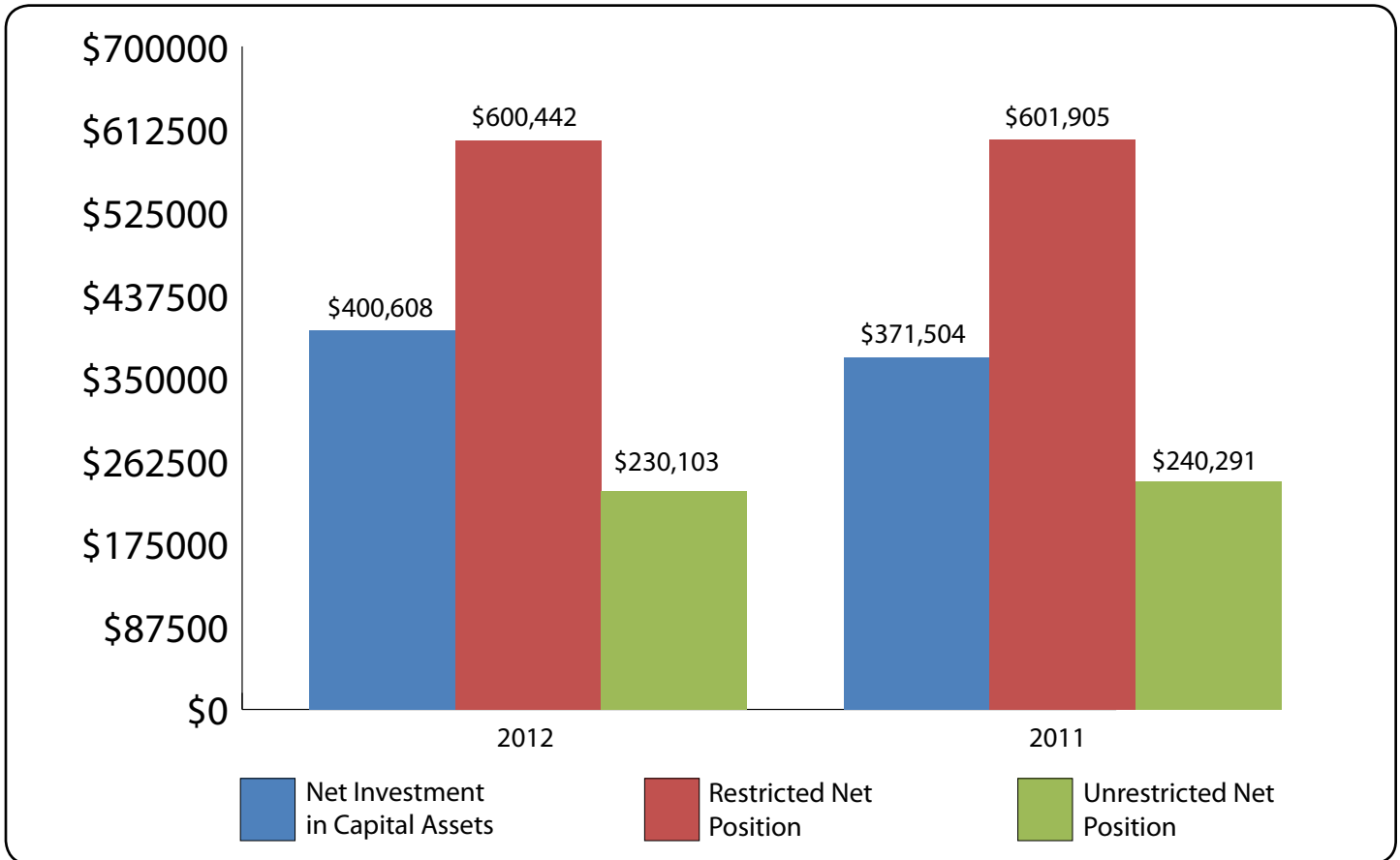
**Liabilities** place a financial burden on the County. **Unearned revenue** represents grants received before eligibility requirements have been met. **Long-term debt** represents bonds, notes and loans that are being repaid over a period of years as well as payments under capital leases. **Other long-term liabilities** include compensated absences and workers' compensation. **Deferred inflows of resources** represent an acquisition of net position that applies to a future period (i.e., property taxes levied to finance 2013 operations).

## Net Position Governmental Activities (Amounts in 000's)

	2012	2011	% Change from 2010
Cash and investments	\$ 762,315	\$ 786,628	(3.1) %
Property taxes receivable, net	457,985	431,585	6.1 %
Other assets	178,258	182,224	(1.4) %
Capital assets, net	723,509	695,244	4.1 %
Total assets	2,122,067	2,095,681	1.3 %
Deferred outflows of resources	1,109	1,410	(21.3) %
Accounts payable and other liabilities	61,838	63,376	(2.4) %
Unearned revenue	6,704	-	100 %
Long-term debt	335,523	347,014	(2.9) %
Other long-term liabilities	44,723	48,084	(7.0) %
Total liabilities	448,788	458,474	(1.8) %
Deferred inflows of resources	444,796	424,917	4.7%
Net investment in capital assets	400,608	371,504	7.8 %
Restricted	598,881	601,905	(0.5) %
Unrestricted	230,103	240,291	(4.2) %
Total net position	\$ 1,229,592	\$ 1,213,700	1.3 %

# Financial Analysis

## Net Position (Amounts in 000's)



**Net position** represents the difference between assets and deferred outflows, and 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 either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. **Unrestricted net position** may be used to meet the County's ongoing obligations to citizens, employees and creditors.

When reviewed over time, net position may serve as a useful indicator of the County's financial position. The County's assets exceeded its liabilities by \$1.230 billion in governmental activities at the close of 2012. Compared with 2011, net position increased by \$15.9 million or 1.3%.

**Net Investment in capital assets** - A large portion of the net position (\$400.6 million or 32.6%) 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 about the long-term debt of the county.

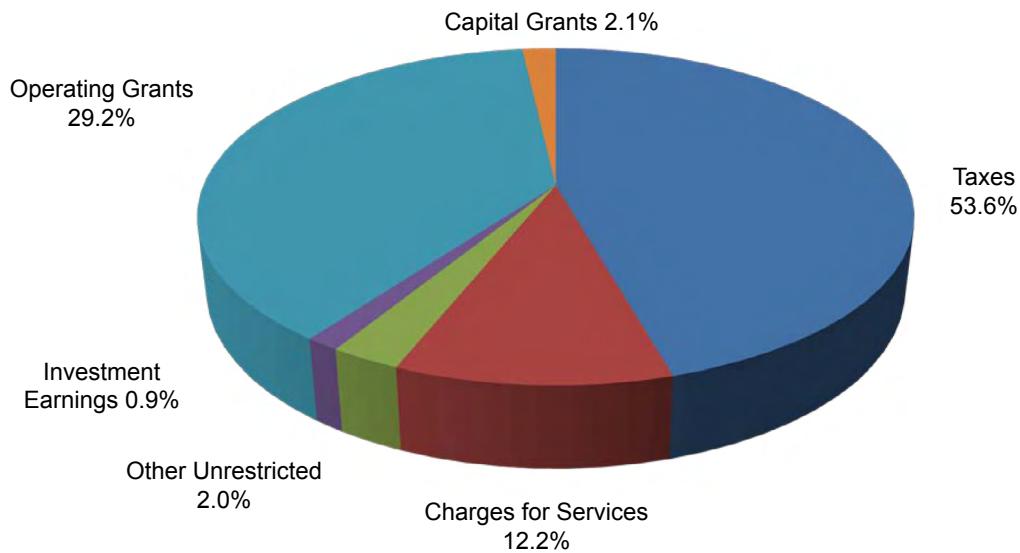
**Restricted net position** - An additional portion of the net position (\$598.9 million or 48.7%) represents resources that are subject to external or legal restrictions on how they may be used.

**Unrestricted net position** - The remaining balance of net position (\$230.1 million or 18.7%) 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 2012 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 pie chart depicts revenues by source as a percent of the total revenue. The table summarizes revenues by source, and shows the increases (decreases) in relation to the prior year.

## Revenues - Governmental Activities \$990,766,000



(Amounts in 000's)

	2012	2011	\$ Change from 2011	% Change from 2011
Taxes	\$ 530,912	\$ 541,650	(10,738)	(2.0) %
Operating grants	289,042	326,878	(37,836)	(11.6) %
Charges for services	120,694	123,623	(2,929)	(2.4) %
Investment earnings	8,966	13,555	(4,589)	(33.9) %
Capital grants	21,293	24,152	(2,895)	(11.8) %
Unrestricted grants and other revenue	19,859	24,690	(4,831)	(19.6) %
<b>Total</b>	<b>\$ 990,766</b>	<b>\$ 1,054,548</b>	<b>\$ (63,782)</b>	<b>(6.0) %</b>

**Tax revenue** decreased due to a decline in property tax values.

**Operating grants and capital grants** decreased for the County by a combined \$40.6 million, resulting from decreases in federal funding. Capital grants differ from operating grants in that they are used exclusively to purchase or acquire capital assets.

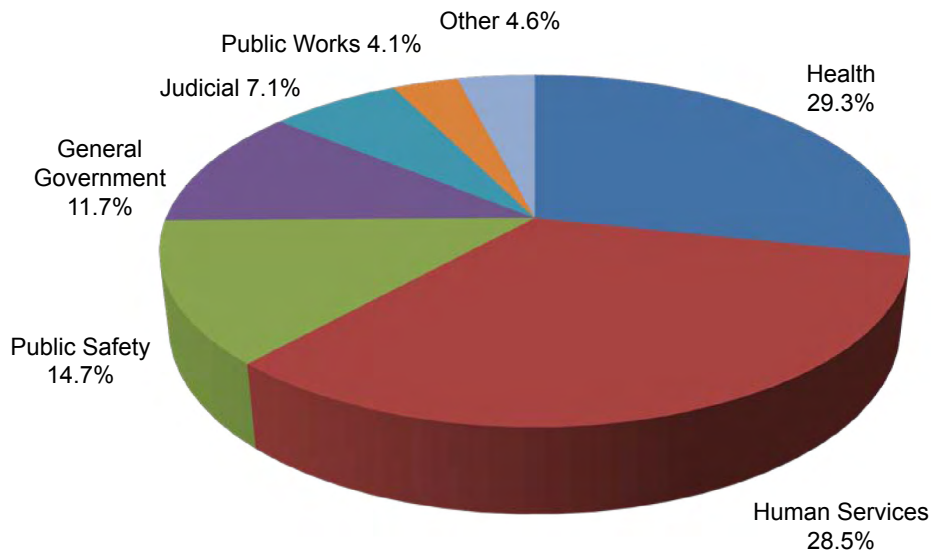
**Charges for services** decreased by \$2.9 million, primarily resulting from decreases in chargeable activities.



# Dollars Out...

The expenses shown are those of the County's governmental activities. Expenses are recorded when the liability is incurred. The pie chart below depicts expenses by function as a percent of total expenses for the year ended December 31, 2012. 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**  
**\$974,927,000**



(Amounts in 000's)

	2012	2011	\$ Change from 2011	% Change from 2011
Health	\$ 285,762	\$ 325,615	\$ (39,853)	(12.2) %
Human Services	278,076	283,898	(5,822)	(2.1) %
Public Safety	143,605	142,092	1,513	1.1 %
General Government	113,596	114,514	(918)	(0.8) %
Judicial	69,273	73,641	(4,368)	(5.9) %
Public Works	40,191	50,278	(10,087)	(20.1) %
Other	44,424	43,240	1,184	2.7 %
<b>Total</b>	<b>\$ 974,927</b>	<b>\$ 1,033,278</b>	<b>\$ (58,351)</b>	<b>(5.6) %</b>

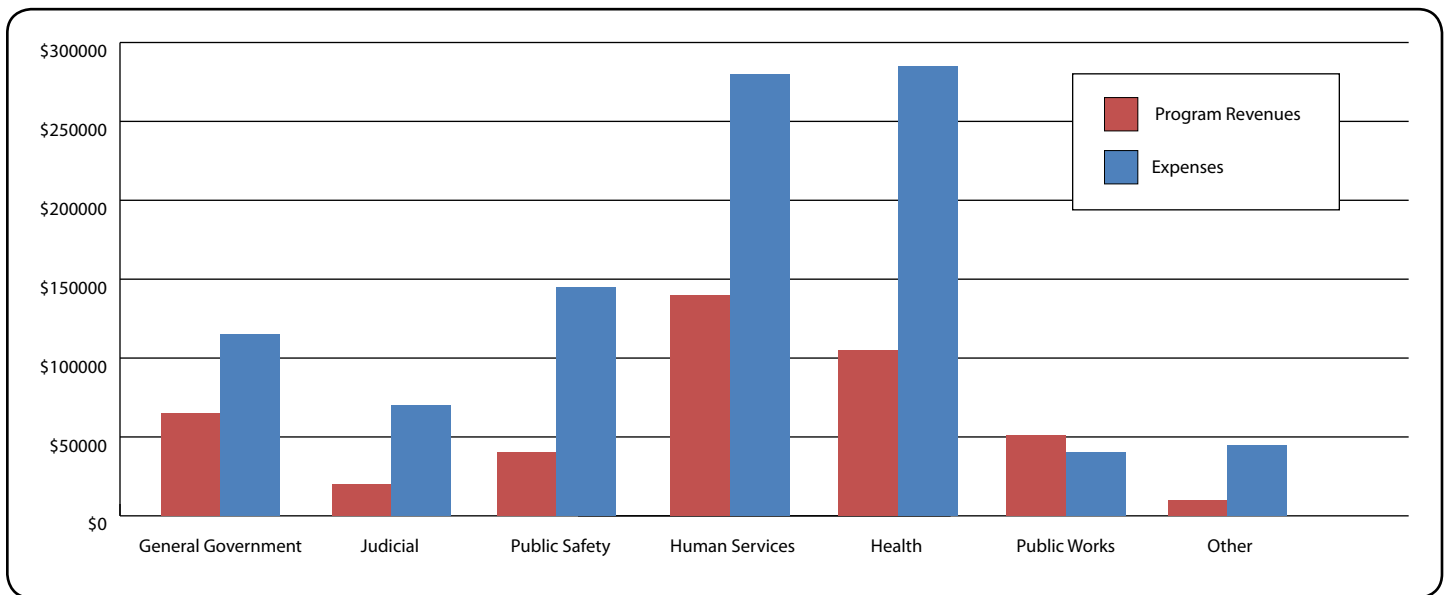
Expenses for nearly all **general government** and **judicial** functions were decreased to correspond with decreased revenues. There was a decrease in **health and human service** expenses with a corresponding decrease in operating grants and contributions. The decrease in **public works** expenditures can be attributed to lower spending for infrastructure projects. Expenses for **public safety** increased due to the need to replace vehicles and new deputy training classes.

# County Programs

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 chart below presents a comparison between direct expense 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 for specific purposes. During 2012, the County recorded \$289 million in operating grants and \$21.3 million in capital grants; combined, this is 31.3% of total governmental revenues. The major recipient of operating grants were the Children's Services Board (\$63.5 million) the Board of Developmental Disabilities (\$60.3 million), and Public Assistance (\$51.0 million).

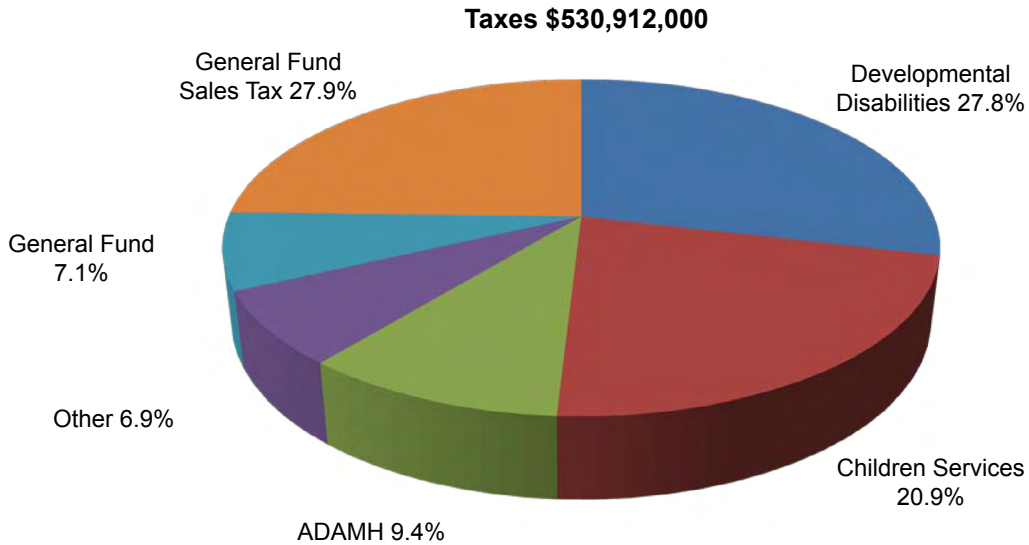
Direct charges to users of governmental services, another type of program revenue, made up \$120.7 million or 12.2% of total governmental revenues. These charges include fees, fines, forfeitures, licenses and permits.

On the expense side, the largest activity in 2012 was health, accounting for \$285.8 million or 29.3% of the total expenses for governmental activities. The major providers of health activities are Board of Developmental Disabilities and the ADAMH Board. The human services program accounted for \$278 million or 28.5% 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 2012, the total general government expenses were \$113.6 million or 11.7% of the County's total governmental expenses.

# Taxes

During 2012, the General Fund and County agencies received \$530.9 million in tax revenues. 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. The General Fund is the primary operation fund of the County and is available for any purpose as permitted by state law.



Property tax revenue account for \$382.7 million or 38.6% of total revenues for governmental activities. Property tax revenues decreased by \$20.5 million compared to calendar year 2011. A contributing factor was a decline in property tax values in the county. The major recipient of property tax revenues are the Board of Developmental Disabilities, the Children Services Board, the ADAMH Board, and the General Fund. Another major component of general revenues is sales tax, which totaled \$148.2 million. This reflects an increase of \$9.7 million compared to the prior year. During 2012, the 6.75% sales tax collected by the State on sales made in Franklin County was split as follows: 5.5% for the State of Ohio; .75% for the County General Fund; and .5% for the Central Ohio Transit Authority (COTA).

**Real Estate Taxes\* on a \$100,000 Owner-Occupied Home or Business  
City of Columbus / Columbus School District**

Tax Recipient	Home	Business
Columbus City Schools	\$ 1,339.44	\$ 1,937.39
Board of Developmental Disabilities	214.38	245.00
Children Services	148.58	173.71
City of Columbus	96.16	109.90
ADAMH Board	67.38	77.00
County General Fund	45.02	51.45
Columbus Metropolitan Library	85.75	98.00
Office on Aging	39.81	45.50
Zoological Park	21.29	25.74
Metro Parks	22.97	26.25
<b>Total</b>	<b>\$ 2,080.78</b>	<b>\$ 2,789.94</b>

\*Taxes based on 2012 rates, to be distributed in 2013

# 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 combined project cost, including land, tunnel and concourse improvements was approximately \$140 million.

Completion of a new animal shelter that replaced a thirty-two year old facility and expanded shelter and adoption capacity. The total project cost for the new animal shelter was approximately \$18 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. The next phase of the project is expected to total \$37.5 million, with the total project costs for the renovation of the Hall of Justice expected to be approximately \$64 million.

Several infrastructure improvements, the most major of which is the widening and reconstruction of portions of Clime Road. The total spent or committed to be spent on the Clime Road project is in excess of \$19 million.

Other infrastructure improvements undertaken by the County include the design and construction of a water treatment plant as well as several wastewater system improvements. These infrastructure improvements include: the Timberlake wastewater system; the Brown Road East sanitary sewer system; the Mon-E-Bak sanitary sewer system; the Holton Park sanitary sewer system; the Taylor Estates sanitary sewer system; and the completion of the Timberlake water treatment plant. The total spent or committed on these water or wastewater improvements is nearly \$20 million.

In 2012, the Franklin County Auditor's Office continued to promote the Homestead Tax Exemption. The Homestead Exemption provides a reduction in property taxes to any senior or disabled citizen, regardless of income, on the dwelling that is that individual's principal place of residence and up to one acre of land of which an eligible individual is an owner. The reduction is equal to the taxes that would otherwise be charged on up to \$25,000 of the market value of an eligible taxpayer's homestead. For example, if a home's market value is \$100,000, the home would be taxed as if it were worth \$75,000. More than 57,000 Franklin County homeowners are taking advantage of the Homestead Tax Exemption. Those residents saved a combined \$31.7 million in 2012. The average savings to someone who qualifies for this break is about \$599.

# Long-term Activity

**Capital assets** - The amount reported in the financial statements for governmental activity capital assets increased from \$695.2 to \$723.5 million, a net increase of \$28.3 million in calendar year 2012. The increase was primarily in the construction in progress and infrastructure projects. The investment in capital assets for governmental activities at December 31, 2012 and 2011, net of accumulated depreciation, is shown in the table to the right.

	(Amounts in 000's)	
	2012	2011
Land	\$ 58,100	\$ 57,275
Buildings and improvements	426,024	429,218
Infrastructure	141,787	136,007
Machinery and equipment	31,374	32,973
Construction in progress	66,224	39,771
	<u>\$ 723,509</u>	<u>\$ 695,244</u>

**Long-term debt** - During 2012, a taxable special obligation note was issued in the amount of \$10 million for the purpose of retiring notes payable from non-tax revenues. Special obligation bonds are guaranteed repayment solely from revenues generated by specific revenue generating sources or projects associated with the purpose of the special obligation debt, rather than from tax revenues. In contrast general obligation debt is backed by the full faith and credit of the County to use legally available resources with the belief that the county will be able to pay the obligation through taxation or revenue. Assets are usually not used as collateral for general obligation debt. Since 1993, the County has enjoyed a "triple A" credit rating, the highest rating possible, which was reaffirmed by rating agencies in February 2012. All of the County's debt is unvoted and within legal debt limitations. The table below shows the changes in long-term debt serviced by governmental activities during 2012:

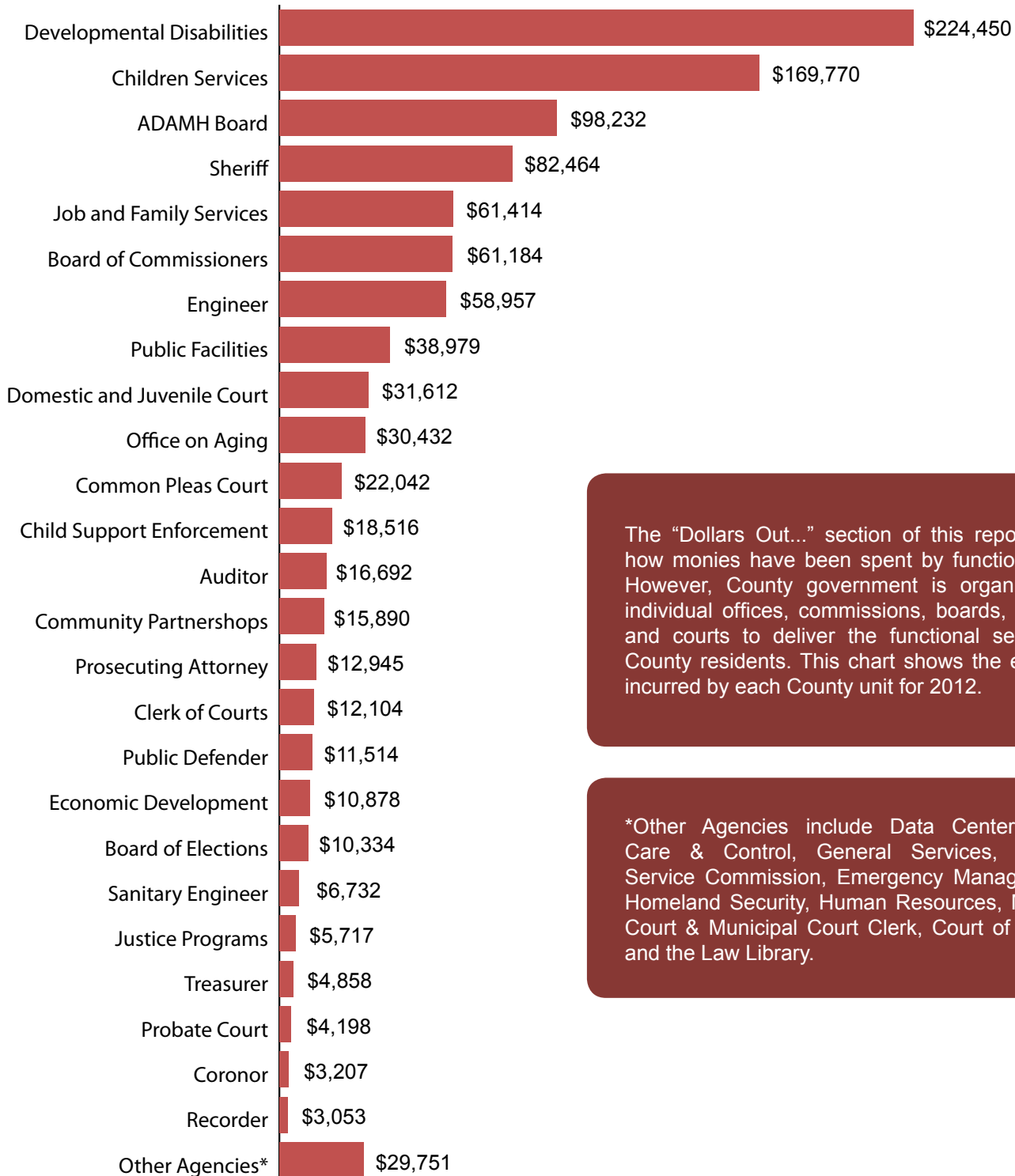
	(Amounts in 000's)			
	Beginning	Additions	Reductions	Ending
Series 2003 Refunding	\$ 8,190	\$ -	\$ (4,000)	\$ 4,190
Series 2005 Road Improvements	2,285	-	(530)	1,755
Series 2005 Children Services Building	8,615	-	(445)	8,170
Series 2005 Refunding	5,625	-	(1,015)	4,610
Series 2007 Road Improvements	3,470	-	(525)	2,945
Series 2007 Courthouse Project	108,030	-	(2,255)	105,775
Series 2007 Animal Shelter Project	9,175	-	(45)	9,130
Series 2009 Government Center	17,835	-	(810)	17,025
Series 2009 Refunding	39,960	-	(675)	39,285
Series 2010 Energy Conservation Bonds	22,755	-	-	22,755
Series 2010 Animal Shelter	10,063	-	(13)	10,050
Series 2010 Government Center	10,062	-	(12)	10,050
Series 2010-2 Road Improvements	2,895	-	(120)	2,775
Series 2010-2 Hall of Justice	7,570	-	-	7,570
Bonds serviced by others	10,030	-	(1,455)	8,575
<b>General obligation bonds and notes total</b>	<b>266,560</b>	<b>-</b>	<b>(11,900)</b>	<b>254,660</b>
Stadium Facility Project Bonds and Notes	38,195	10,000	(12,700)	35,495
OPWC and ODOD loans	7,368	3,421	(361)	10,428
<b>Special obligation bonds, notes and loans total</b>	<b>45,563</b>	<b>13,421</b>	<b>(13,061)</b>	<b>45,923</b>
Unamortized bond premiums	11,712	-	(1,398)	10,314
Capital leases	23,179	2,227	(780)	24,626
<b>Total</b>	<b>\$ 347,014</b>	<b>\$ 15,648</b>	<b>\$ (27,139)</b>	<b>\$ 335,523</b>



# County Spending

This information was taken from the statements of revenues, expenditures, and changes in fund balances for the governmental funds and proprietary funds (Sanitary Engineer and Parking Facilities) as presented in the County's 2012 CAFR. Proprietary funds are for business-like activities that charge for services provided to the public to recover the cost of those services provided. The amount shown for the Board of Commissioners includes debt service.

(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 2012.

\*Other Agencies include Data Center, Animal Care & Control, General Services, Veterans Service Commission, Emergency Management & Homeland Security, Human Resources, Municipal Court & Municipal Court Clerk, Court of Appeals, and the Law Library.



# County Government Working For You

## County Agencies, Boards, Offices

ADAMH Board . . . . .	(614) 224-1057
Office on Aging . . . . .	(614) 525-5230
Animal Care & Control . . . . .	(614) 525-4385
Auditor . . . . .	(614) 525-3200
Board of Commissioners . . . . .	(614) 525-3322
Board of Elections . . . . .	(614) 525-3100
Child Support Enforcement . . . . .	(614) 525-3275
Children Services . . . . .	(614) 275-2571
Clerk of Courts . . . . .	(614) 525-3600
Coroner . . . . .	(614) 525-5290
Data Center . . . . .	(614) 525-3208
Developmental Disabilities . . . . .	(614) 475-6440
Economic Development & Planning . . . . .	(614) 525-3095
Emergency Management . . . . .	(614) 794-0213
Engineer . . . . .	(614) 525-3030
Fleet Management . . . . .	(614) 525-3412
Homeland Security & Justice Programs . . . . .	(614) 525-5577
Human Resources . . . . .	(614) 525-6224
Job & Family Services . . . . .	(614) 233-2000
Law Library . . . . .	(614) 525-4971
Municipal Court Clerk . . . . .	(614) 645-8006
Prosecuting Attorney . . . . .	(614) 525-3555
Public Defender . . . . .	(614) 525-3194
Public Facilities Management . . . . .	(614) 525-3800
Purchasing . . . . .	(614) 525-3750
Recorder . . . . .	(614) 525-3930
Sanitary Engineer . . . . .	(614) 525-3940
Sheriff . . . . .	(614) 525-3360
Treasurer . . . . .	(614) 525-3438
Veterans Service Commission . . . . .	(614) 525-2500

## Elected Officials as of December 31, 2011

<b>Auditor</b>	Clarence E. Mingo, II
<b>Board of Commissioners</b>	Paula Brooks Marilyn Brown John O'Grady
<b>Clerk of Courts</b>	Maryellen O'Shaughnessy
<b>Coroner</b>	Jan M. Gorniak, D.O.
<b>Engineer</b>	Dean C. Ringle, P.E., P.S.
<b>Prosecuting Attorney</b>	Ron O'Brien
<b>Recorder</b>	Daphne Hawk
<b>Sheriff</b>	Zach Scott
<b>Treasurer</b>	Edward Leonard
<b>Court of Appeals Tenth District (614) 525-3580</b>	Susan Brown Peggy Bryant John A. Connor Julia L. Dorrian Judith L. French William A. Klatt Lisa L. Sadler G. Gary Tyack
<b>Common Pleas Court General Division (614) 525-3453</b>	Laurel A. Beatty John F. Bender John P. Bessey 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 Guy L. Reece II Charles A. Schneider Mark Serrott Patrick E. Sheeran Richard S. Sheward
<b>Common Pleas Court Domestic Relations/ Juvenile Division (614) 525-6320</b>	Kim A. Browne Christopher J. Geer Elizabeth Gill Jim Mason Dana S. Preisse
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