



Franklin County Municipal Court
Lori M. Tyack, Clerk

Application of
Franklin County Municipal Court Clerk Lori M. Tyack
Franklin County Municipal Court, Judge James E. Green
Presiding and Administrative Judge
Franklin County Sheriff Zach Scott
Columbus Police Department
Columbus City Attorney Richard C. Pfeiffer
&
The Franklin County Public Defender

For
A Grant From the
Ohio Department of Development
Local Government Innovation Fund

To
Conduct a Feasibility Study for an Electronic Filing
Solution in the Franklin County Municipal Court



Franklin County Municipal Court Lori M. Tyack, Clerk

Local Government Innovation Fund
Electronic Filing Feasibility Study Grant Application

Section 1: Contact Information

Name of the Main Applicant: Franklin County Municipal Clerk of Court, Lori M. Tyack

Address of Main Applicant: 375 S. High St., 4th Floor, Columbus, OH 43215

Phone Number of Main Applicant: 614-724-1350

Fax Number of Main Applicant1: 614-645-6036

E-mail of Main Applicant: tyackl@fcmcclerk.com

Applicant Contact Information:

- Name: Terry J. Brown
- Title: Internal Auditor
- Address: Same as above
- Phone number: 614-645-7685
- Fax number: Same as above
- E-mail address: brownt@fcmcclerk.com

County of Main Applicant: Franklin

Population data:

Franklin County has a 2010 population of 1,163, 414 persons which represents an 8.8% increase from the 2000 census. It has a land area of 532 square miles.

--- End of Section 1 ---



Franklin County Municipal Court

Lori M. Tyack, Clerk

Local Government Innovation Fund
Electronic Filing Feasibility Study Grant Application

Section 2: Collaborative Partners

Name of Collaborative Partner 1: Franklin County Municipal Court

Address of Collaborative Partner 1: 375 S. High St., 10th Floor, Columbus, OH 43215

Phone Number of Collaborative Partner 1: 614-645-8726

Fax Number of Collaborative Partner 1: 614-645-8822

E-mail of Collaborative Partner 1: bartlettk@fcmcclerk.com

Identify the nature of the partnership between the Main Applicant and this Collaborative Partner.

The Franklin County Municipal Court Clerk's office is the keeper of the record for the Franklin County Municipal Court. Currently the court has 15 judges and six (6) magistrates. The Franklin County Municipal Court is the largest and busiest in the state of Ohio. In 2011 over 185,000 cases were filed in the Franklin County Municipal Court and over \$43.5 million was collected by the Franklin County Municipal Court Clerk in fines, fees, and court costs.

Explain how the Main Applicant and this Collaborative Partner will work together on this project:

The Franklin County Municipal Court Clerk and the Franklin County Municipal Court will work together in this project to dedicate the staff time and resources necessary to produce a successful feasibility study. Because of this partnership the eventual electronic filing solution will take into account the needs of both partners and be a stronger product than if the Franklin County Municipal Court Clerk's office had acted alone.

Name of Collaborative Partner 2: Franklin County Sheriff

Address of Collaborative Partner 2: 373 S. High St., Floor 2B, Columbus, OH 43215

Phone Number of Collaborative Partner 2: 614-525-6746

Fax Number of Collaborative Partner 2: 614-3560

E-mail of Collaborative Partner 2: dmmaster@franklincountyohio.gov

Identify the nature of the partnership between the Main Applicant and this Collaborative Partner.

The Franklin County Sheriff verifies warrants and files complaints with the Franklin County Municipal Court Clerk's office. Franklin County Sheriff also transports prisoners between county detention facilities and the Franklin County Municipal Court for hearings. The Franklin County Municipal Court Clerk's office also works with the Franklin County Sheriff's office to provide onsite services for events such as Ohio State University football games and large sting operations. The Franklin County Municipal Court Clerk's office collects fines and court costs for complaints filed by the Franklin County Sheriff as well as provide the appropriate documentation to the Franklin County Sheriff when bond has been posted for a defendant so that they can be released from prison.

Explain how the Main Applicant and this Collaborative Partner will work together on this project:

The Franklin County Municipal Court Clerk and the Franklin County Sheriff will work together in this project to dedicate the staff time and resources necessary to produce a successful feasibility study. Because of this partnership the eventual electronic filing solution will take into account the needs of both partners and be a stronger product than if the Franklin County Municipal Court Clerk's office had acted alone.

Name of Collaborative Partner 3: Columbus Police Department

Address of Collaborative Partner 3: 120 Marconi Blvd., Columbus, OH 43215

Phone Number of Collaborative Partner 3: 614-645-4580

Fax Number of Collaborative Partner 3: 614-645-4985

E-mail of Collaborative Partner 3: kkuebler@columbuspolice.org

Identify the nature of the partnership between the Main Applicant and this Collaborative Partner.

The Columbus Police Department verifies warrants and files complaints with the Franklin County Municipal Court Clerk's office. The Franklin County Municipal Court Clerk's office collects fines and court costs for complaints filed by the Columbus Police Department.

Explain how the Main Applicant and this Collaborative Partner will work together on this project:

The Franklin County Municipal Court Clerk and the Columbus Police Department will work together in this project to dedicate the staff time and resources necessary to produce a successful feasibility study. Because of this partnership the eventual electronic filing solution will take into account the needs of both partners and be a stronger product than if the Franklin County Municipal Court Clerk's office had acted alone.

Name of Collaborative Partner 4: Columbus City Attorney

Address of Collaborative Partner 4: 90 W. Broad St., Columbus, OH 43215

Phone Number of Collaborative Partner 4: 614-645-8081

Fax Number of Collaborative Partner 4: 614-645-8822

E-mail of Collaborative Partner 4: lnbaker@columbus.gov

Identify the nature of the partnership between the Main Applicant and this Collaborative Partner.

The Columbus City Attorney's office files criminal complaints and civil cases, as well as prosecutes defendants in the Franklin County Municipal Court Clerk's office.

Explain how the Main Applicant and this Collaborative Partner will work together on this project:

The Franklin County Municipal Court Clerk and the Columbus City Attorney will work together in this project to dedicate the staff time and resources necessary to produce a successful feasibility study. Because of this partnership the eventual electronic filing solution will take into account the needs of both partners and be a stronger product than if the Franklin County Municipal Court Clerk's office had acted alone.

Name of Collaborative Partner 5: Franklin County Public Defender

Address of Collaborative Partner 5: 373 S. High St., 12th Floor, Columbus, OH 43215

Phone Number of Collaborative Partner 5: 614-525-8593

Fax Number of Collaborative Partner 5: 614-461-6470

E-mail of Collaborative Partner 5: mrdolchi@franklincountyohio.gov

Identify the nature of the partnership between the Main Applicant and this Collaborative Partner.

The Franklin County Public Defender defends individuals who are unable to afford an attorney on their own in the Franklin County Municipal Court. In addition, the Franklin County Public Defender is available to represent individuals who have yet to have secured representation in arraignment hearings.

Explain how the Main Applicant and this Collaborative Partner will work together on this project:

The Franklin County Municipal Court Clerk and the Franklin County Public Defender will work together in this project to dedicate the staff time and resources necessary to produce a successful feasibility study. Because of this partnership the eventual electronic filing solution will take into account the needs of both partners and be a stronger product than if the Franklin County Municipal Court Clerk's office had acted alone.

--- End of Section 2 ---



Franklin County Municipal Court

Lori M. Tyack, Clerk

Local Government Innovation Fund
Electronic Filing Feasibility Study Grant Application

Section 3: Project Information

Project Name: Franklin County Municipal Court Electronic Filing Feasibility Study

Brief Project Description:

The Franklin County Municipal Court Clerk, Franklin County Municipal Court, Columbus City Attorney, Columbus Police Department, Franklin County Public Defender, and the Franklin County Sheriff (Partner Agencies) wish to collaborate on a feasibility study for the implementation of an electronic filing solution in the Franklin County Municipal Court.

Problem Statement:

In 2011 there were 185,461 criminal, traffic, and civil cases filed in the Franklin County Municipal Court Clerk's office. All of these cases were filed by paper, and as a result each case required a Deputy Clerk to manually enter information into the court's case management system to initiate the case. This provides an opportunity for errors in entering information either because a clerk enters incorrect information or the information on the complaint or filing is difficult to read. In addition any subsequent filings on cases including but not limited to notice of counsel, a not guilty/guilty/no contest plea, and judgment entries were filed by paper. These require manual docket entries, are sometimes difficult to read, and add to an ever growing space issue for case files. The active case files in the Franklin County Municipal Court Clerk's office currently occupy over 14,000 linear feet of storage space.

In addition to the space concern, the Franklin County Municipal Court Clerk's office requires a separate paper file for each filed case at an annual cost for files of \$75,000. Cumulative it is estimated that the Partner Agencies spend over \$30,000 per year to produce paper for case files. An electronic filing solution in the Franklin County Municipal Court Clerk's office would help to eliminate user errors, speed case processing, benefit the environment due to decreased paper needs, and benefit all of the Partner Agencies and as a result their customers.

Identification of the Targeted Approach:

The approach that will be used to address this issue will be the Shared Services Approach. This is the most appropriate approach because the feasibility study will allow the partner agencies to develop an electronic filing system that will allow each agency to be more efficient in the services they provide related to the Franklin County Municipal Court. The Clerk and Court will be able to have electronic files which would eliminate the need to search for a file when it is needed. Complaints and cases could be acted on sooner since the documents from Partner Agencies would not need to be entered by a Deputy Clerk in to the court's case management system. Finally, multiple agencies could access an entire case file at the same time which would allow all parties involved to serve their respective customers on the same case at the same time.

Explanation of the Anticipated Return on Investment:

The Partner Agencies anticipate the total cost of the project to be \$40,000 and a savings of \$386,000 in the first year of a fully implemented electronic filing solution in the Franklin County Municipal Court. This calculates to a \$346,000 return on investment in the first year of a fully implemented electronic filing solution in the Franklin County Municipal Court. Over the course of three years we anticipate the total savings to be \$1,118,000.

Explanation Regarding the Probability of the Proposal's Success:

The Partner Agencies are committed to providing the resources necessary to ensure the success of this feasibility study. By working together the final product will serve the needs of all of the Participating Agencies. This level of commitment by the Participating Agencies provides this project with an extremely high probability of success.

Descriptions of the Applicant's Plans and Ability to Replicate and/or Scale the Proposal to Allow for the Inclusion of Other Political Subdivisions:

An electronic filing solution in the Franklin County Municipal Court will benefit not only the Partner Agencies, but every agency, attorney, and individual who comes into contact with the Franklin County Municipal Court. The Franklin County Municipal Court receives filings from over 35 governmental agencies at the state, county, and local levels as well as thousands of attorneys and pro se defendants each year. Additionally this system could be replicated and scaled for other courts across the state of Ohio because it takes into account the needs of law enforcement, the court, clerk, and attorneys who use the office.

Identification of Whether the Proposed Project is Part of a Larger Consolidation Effort by the Applicant and the Collaborative Partners:

This project is not a part of a larger consolidation effort by the Partner Agencies.

Identification of Past Success on an Innovation Project:

In 2009 the Franklin County Municipal Court Clerk began investigating various approaches to electronically integrate Certified Mail with Electronic Return Receipt from the United States Postal Service (USPS). At that time the office was sending approximately 80,000 pieces of Certified Mail per year at a cost of \$2.30 per piece for an overall cost of \$184,000 per year. By working with Neopost to implement the Electronic Return Receipt option from the USPS, the Franklin County Municipal Court saved \$1.20 per piece of certified mail for an annual savings of \$96,000 per year on postage alone. The total savings including staff time and resources as well as the ability to purchase cheaper envelopes for certified mailings has been calculated at over \$100,000 per year in savings. In addition, the office receives copies of the returned receipt for Certified Mail quicker because it can download the information directly from the USPS. This solution also ensures that the office receives all of its returned receipts for Certified Mail because they no longer have the opportunity to get lost or delayed in the mail system.

Description of How the Proposed Project is Responding to Current Substantial Changes in Economic Demand for Local or Regional Government Services:

As governments across Ohio are aware, the economic situation has increased the necessity for improvement in governmental services while remaining conservative in our expenditures. The electronic filing feasibility study in the Franklin County Municipal Court will accomplish these goals. This project will allow the Partner Agencies to improve the speed and accuracy of their services with the public as they work with the Franklin County Municipal Court through quicker filings, decreased opportunities for human error, and greater accessibility to court documents and files. In addition it will allow a savings of over \$386,000 annually in staff time, resources, and supplies. The collaboration between governmental entities that this project provides also ensures that the final product will take into consideration the needs of all Partner Agencies and not just the needs of the Franklin County Municipal Court Clerk. As a result the electronic filing solution that is eventually implemented will be stronger than if the Franklin County Municipal Court Clerk acted alone in implementing the solution.

Identification of Intent to Implement Recommendations of a Performance or Any Other Audit Recommendations:

There was not a performance or other audit recommendation that facilitated the necessity for this project.

Explanation of How the Project Facilitates an Improved Business Environment and/or Promotes Community Attraction:

This project will improve the business environments for not only the Partner Agencies but for every entity and individual who interacts with the Franklin County Municipal Court. It will directly improve the speed and accuracy of services as well as increase the accessibility of the court and court documents. An electronic filing solution feasibility study reflects the ideal situation for governmental cooperation because it ensures that the electronic filing solution that will be eventually implemented will take into account the needs of the various entities that interact with the Franklin County Municipal Court on a daily basis.

--- End of Section 3 ---



Franklin County Municipal Court

Lori M. Tyack, Clerk

Local Government Innovation Fund Electronic Filing Feasibility Study Grant Application

Section 4: Financial Documentation

Financial History for Participating Agencies:

The Balance Sheets, Income Statements, and Statement of Cash Flows for the City of Columbus (funding entity for the Franklin County Municipal Court, Franklin County Municipal Court Clerk, Columbus City Attorney, and Columbus Police Department) and for Franklin County (funding entity for the Franklin County Public Defender and the Franklin County Sheriff) are included in the Attachment section of this application.

Anticipated Project Costs:

- Amount and Type of Funds Requested:
 - The Partner Agencies are requesting a \$20,000 grant from the Local Government Innovation Fund for this project.
- Percentage of Local Matching Funds Available:
 - The Franklin County Municipal Court Clerk is working with Columbus City Council to secure \$20,000 in matching funds toward the feasibility study. This equates to 50% matching funds for the estimated \$40,000 project. In the unlikely incident that the Franklin County Municipal Court Clerk is unable to secure the entire \$20,000 in matching funds it will still ensue that the 50% matching funds are met through a requested decrease in its grant award.
- In-Kind Contributions for Project:
 - All partner agencies have agreed to provide the staff time and resources necessary to complete the feasibility study. We will be thoroughly documenting staff time and provide a complete accounting of these in-kind contributions to the Ohio Department of Development.

Projected Financial Savings:

The Partner Agencies are anticipating an initial estimate of \$1,158,000 in savings over the first three years of a fully implemented electronic filing solution. The largest portion of savings is due to the need for the Franklin County Municipal Court Clerk to no longer maintain an imaging staff. The amount budgeted in salaries and benefits for the current imaging staff for 2012 is \$225,307. It is important to note that the

savings listed below are an estimated annual savings across the agencies; however, the feasibility study will show the actual anticipated savings from the implementation of an electronic filing solution in the Franklin County Municipal Court Clerk's office. The Partner Agencies believe that the feasibility study will show event greater savings once it has been completed.

Description	Estimated Annual Savings
Staff Salary and Benefits	\$ 300,000
Paper	\$ 9,000
Case Files	\$ 75,000
Toner and Other Supplies	\$ 2,000
TOTAL	\$ 386,000
3 Year Projected Savings	\$1,158,000

--- End of Section 4 ---



Franklin County Municipal Court

Lori M. Tyack, Clerk

Local Government Innovation Fund
Electronic Filing Feasibility Study Grant Application

Section 5: Supporting Documentation

The pages that follow contain these supporting documents:

- Executed partnership agreement outlining all collaborative partners (pages 2-4)
- Resolution of support from the applicant's and collaborative partners' governing entities (pages 5-10)
- Documentation from the 2010 U.S. Census regarding population information for Franklin County, Ohio (pages 11-12)
- Self-score Assessment (page 13-16)

PARTNERSHIP AGREEMENT

This agreement is made this 17th day of February, 2012, by and between the Franklin County Municipal Court Clerk, Franklin County Municipal Court, Columbus City Attorney, Columbus Police Department, Franklin County Public Defender, and the Franklin County Sheriff (“Participating Entities”).

WHEREAS, the Participating Entities agree that an electronic filing (“e-filing”) solution in the Franklin County Municipal Court Clerk’s Office would allow them to better serve their customers both internally and externally by saving money and making government more efficient; and

WHEREAS, the Participating Entities agree that a successful e-filing solution will take into consideration the needs of all the Participating Entities; and

WHEREAS, the Participating Entities agree that a feasibility study would provide them with a road map for a successful implementation of an e-filing solution; and

WHEREAS, the Participating Entities agree that they will participate fully by providing staff time and resources in order to conduct a successful feasibility study; and

WHEREAS, the Participating Entities agree that a successful e-filing system will need to be primarily implemented by the Franklin County Municipal Court Clerk through their case management system; and

WHEREAS, the Participating Entities agree that the Franklin County Municipal Court Clerk will attempt to secure 50% matching funds toward the feasibility study for an e-filing solution through Columbus City Council

NOW, THEREFORE, in consideration of the covenants herein contained, it is hereby agreed by and between the Participating Entities that to provide more efficient service to their customers, the Participating Entities agree to the following:

1. That the Participating Entities will provide the staff resources necessary to conduct a feasibility study regarding an e-filing solution in the Franklin County Municipal Court.

2. That the Franklin County Municipal Court Clerk will apply for funds from the Ohio Department of Development, Local Government Innovation Fund in order to conduct a feasibility study for an e-filing solution.

3. That the Franklin County Municipal Court Clerk will attempt to secure fifty-percent (50%) matching funds in order to conduct a feasibility study for an e-filing solution.

IN WITNESS WHEREOF, Authorized representatives of each Participating Entity in this Partnership Agreement, indicating their party's approval of the terms herein, have signed as of the dates set forth below.

FRANKLIN COUNTY MUNICIPAL COURT CLERK

By: Lori M Tyack
Printed Name: Lori M Tyack
Title: Franklin County Municipal Court Clerk
Date: 2/17/12

FRANKLIN COUNTY MUNICIPAL COURT

By: James E. Green
Printed Name: James E. Green
Title: Admin. & Pres. Judge, Franklin County Municipal Court
Date: 2-23-12

COLUMBUS CITY ATTORNEY

By: Josanna T. Cox
Printed Name: Josanna T. Cox
Title: Chief Counsel
Date: 02/22/12

COLUMBUS, OHIO DIVISION OF POLICE

By: Stephan P. Gammill
Printed Name: STEPHAN P. GAMMILL
Title: CHIEF OF POLICE
Date: 3-1-12

FRANKLIN COUNTY PUBLIC DEFENDER

By: [Signature]
Printed Name: Marla R. Dorchin
Title: Municipal Unit Chief
Date: 2/27/12

FRANKLIN COUNTY SHERIFF

By: [Signature]
Printed Name: Zachary Scott
Title: Sheriff
Date: 3/1/12

**APPROVED AS TO FORM
COLUMBUS CITY ATTORNEY**

By: _____
Printed Name: _____
Title: _____
Date: _____

FRANKLIN COUNTY PROSECUTING ATTORNEY

By: [Signature]
Printed Name: RON O'BRIEN
Title: PROSECUTOR
Date: 1 MAR 12



Approved as to Form:
[Signature]
[Signature] WJB 2/22/12



City of Columbus

Office of City Clerk
90 West Broad Street
Columbus OH 43215-9015
columbuscitycouncil.org

Text File

File Number: 0041X-2012

Introduced: 2/15/2012

Current Status: Passed

Version: 1

Matter Type: Resolution

Explanation

BACKGROUND: The Franklin County Municipal Court Clerk, Franklin County Municipal Court, Columbus City Attorney, Columbus Police Department, Franklin County Public Defender, and the Franklin County Sheriff (Partner Agencies) wish to conduct a feasibility study to implement an electronic filing (e-filing) solution in the Franklin County Municipal Court. The Partner Agencies agree that by working together through a feasibility study the eventual implemented e-filing solution will be stronger because it will take into account the needs of the Partner Agencies.

The State of Ohio Local Government Innovation Fund (LGIF) is offering grants to conduct feasibility studies of this nature.

The LGIF grant process is a competitive review process based on the applicant meeting selected criteria. Some of the criteria are expected return, probability of success, and past success. A resolution of support from Columbus City Council is required because Columbus City Council is the legislative body for several of the Partner Agencies. The LGIF applications are due to the Ohio Department of Development on March 1, 2012.

Emergency action is requested for this resolution in order to comply with the time line for the LGIF Grant applications.

FISCAL IMPACT: No funding is required for this legislation.

Title

To support the application of the Franklin County Municipal Court Clerk, Franklin County Municipal Court, Columbus City Attorney, Columbus Police Department, Franklin County Public Defender, and the Franklin County Sheriff for a grant from the State of Ohio Local Government Innovation Fund to conduct an electronic filing system feasibility study; and to declare an emergency.

Body

WHEREAS, the City of Columbus is dedicated to supporting cooperation and collaboration between government agencies; and

WHEREAS, the Franklin County Municipal Court Clerk, Franklin County Municipal Court, Columbus City Attorney, Columbus Police Department, Franklin County Public Defender, and the Franklin County Sheriff wish to collaborate on a feasibility study for the implementation of an electronic filing solution in the Franklin County Municipal Court; and

WHEREAS, the State of Ohio Local Government Innovation Fund requires a Resolution of Support from the legislative bodies of any agency collaborating on a grant application; and

WHEREAS, an emergency exists in the usual daily operation of the City of Columbus in that it is immediately necessary to approve said resolution in order to comply with the time line for the LGIF Grant applications, all for the immediate preservation of the public health, property, safety and welfare; now, therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF COLUMBUS:

Section 1. That the City of Columbus supports the efforts of the Franklin County Municipal Court Clerk, Franklin County Municipal Court, Columbus City Attorney, Columbus Police Department, Franklin County Public Defender, and the Franklin County Sheriff to apply for a grant from the State of Ohio Local Government Innovation Fund to conduct a feasibility study for an electronic filing solution in the Franklin County Municipal Court.

Section 2. That for reasons stated in the preamble hereto, which is hereby made a part hereof, this resolution is declared to be an emergency measure and shall take effect and be in force from and after its adoption and approval by the Mayor, or ten days after adoption if the Mayor neither approves nor vetoes the same.



City of Columbus

Office of City Clerk
90 West Broad Street
Columbus OH 43215-9015
columbuscitycouncil.org

File Summary

File Number	Title	Current Status
0041X-2012	Resolution	Consent

To support the application of the Franklin County Municipal Court Clerk, Franklin County Municipal Court, Columbus City Attorney, Columbus Police Department, Franklin County Public Defender, and the Franklin County Sheriff for a grant from the State of Ohio Local Government Innovation Fund to conduct an electronic filing system feasibility study; and to declare an emergency.

Introduced: 2/15/2012

Controlling Body: Public Safety & Judiciary
Committee

Resolution of support for the application of a grant from the Local Government Innovation Fund for a feasibility study for e-filing for the Municipal Court. (Commissioners)

WHEREAS, the Franklin County Board of Commissioners is dedicated to supporting cooperation and collaboration between government agencies; and

WHEREAS, the Franklin County Municipal Court Clerk, Franklin County Municipal Court, Columbus City Attorney, Columbus Police Department, Franklin County Public Defender, and the Franklin County Sheriff wish to collaborate on a feasibility study for the implementation of an electronic filing solution in the Franklin County Municipal Court; and

WHEREAS, the State of Ohio Local Government Innovation Fund is awarding grants for feasibility studies; and

WHEREAS, the State of Ohio Local Government Innovation Fund requires a Resolution of Support from the legislative bodies of any agency collaborating on a grant application; now, therefore,

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS, FRANKLIN COUNTY, OHIO;

1. The Franklin County Board of Commissioners supports the efforts of the Franklin County Municipal Court Clerk, Franklin County Municipal Court, Columbus City Attorney, Columbus Police Department, Franklin County Public Defender, and the Franklin County Sheriff to apply for a grant from the State of Ohio Local Government Innovation Fund to conduct a feasibility study for an electronic filing solution in the Franklin County Municipal Court.

Prepared by: Terry Brown

cc: Commissioners
All county agencies

SIGNATURE PAGE FOLLOWS

SIGNATURE SHEET

Resolution No. 0193-12

February 28, 2012

RESOLUTION OF SUPPORT FOR THE APPLICATION OF A GRANT FROM THE LOCAL GOVERNMENT INNOVATION FUND FOR A FEASIBILITY STUDY FOR E-FILING FOR THE MUNICIPAL COURT.

(Board of Commissioners)

Upon the motion of Commissioner John O'Grady, seconded by Commissioner Marilyn Brown:

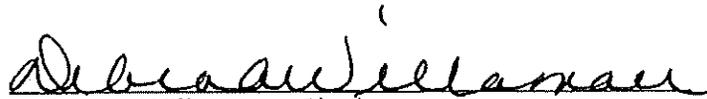
Voting:

Paula Brooks, President	Aye
Marilyn Brown	Aye
John O'Grady	Aye

Board of County Commissioners
Franklin County, Ohio

CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution acted upon by the Board of County Commissioners, Franklin County, Ohio on the date noted above.



Debra A Willaman, Clerk
Board of County Commissioners
Franklin County, Ohio

SUMMARY

The Franklin County Municipal Court Clerk, Franklin County Municipal Court, Columbus City Attorney, Columbus Police Department, Franklin County Public Defender, and the Franklin County Sheriff (Partner Agencies) wish to conduct a feasibility study to implement an electronic filing (e-filing) solution in the Franklin County Municipal Court. The Partner Agencies agree that by working together through a feasibility study the eventual implemented e-filing solution will be stronger because it will take into account the needs of the Partner Agencies.

The State of Ohio Local Government Innovation Fund (LGIF) is offering grants to conduct feasibility studies of this nature.

The LGIF grant process is a competitive review process based on the applicant meeting selected criteria. Some of the criteria are expected return, probability of success, and past success. A resolution of support from the Franklin County Board of Commissioners is required because the Board of Commissioners is the legislative body for several of the Partner Agencies. The LGIF applications are due to the Ohio Department of Development on March 1, 2012.

People QuickFacts	Franklin County	Ohio
Population, 2011 estimate	NA	11,544,951
Population, 2010	1,163,414	11,536,504
Population, percent change, 2000 to 2010	8.8%	1.6%
Population, 2000	1,068,978	11,353,140
Persons under 5 years, percent, 2010	7.1%	6.2%
Persons under 18 years, percent, 2010	23.9%	23.7%
Persons 65 years and over, percent, 2010	9.9%	14.1%
Female persons, percent, 2010	51.3%	51.2%
White persons, percent, 2010 (a)	69.2%	82.7%
Black persons, percent, 2010 (a)	21.2%	12.2%
American Indian and Alaska Native persons, percent, 2010 (a)	0.2%	0.2%
Asian persons, percent, 2010 (a)	3.9%	1.7%
Native Hawaiian and Other Pacific Islander, percent, 2010 (a)	0.1%	Z
Persons reporting two or more races, percent, 2010	3.0%	2.1%
Persons of Hispanic or Latino origin, percent, 2010 (b)	4.8%	3.1%
White persons not Hispanic, percent, 2010	67.3%	81.1%
Living in same house 1 year & over, 2006-2010	79.6%	85.0%
Foreign born persons, percent, 2006-2010	8.9%	3.8%
Language other than English spoken at home, pct age 5+, 2006-2010	11.1%	6.3%
High school graduates, percent of persons age 25+, 2006-2010	88.9%	87.4%
Bachelor's degree or higher, pct of persons age 25+, 2006-2010	35.0%	24.1%
Veterans, 2006-2010	74,441	936,383
Mean travel time to work (minutes), workers age 16+, 2006-2010		21 22.7
Housing units, 2010	527,186	5,127,508
Homeownership rate, 2006-2010	57.3%	69.2%
Housing units in multi-unit structures, percent, 2006-2010	34.5%	23.0%
Median value of owner-occupied housing units, 2006-2010	\$155,300	\$136,400
Households, 2006-2010	457,799	4,552,270
Persons per household, 2006-2010		2.44 2.46
Per capita money income in past 12 months (2010 dollars) 2006-2010	\$26,909	\$25,113
Median household income 2006-2010	\$49,087	\$47,358
Persons below poverty level, percent, 2006-2010	17.0%	14.2%
Business QuickFacts	Franklin County	Ohio
Private nonfarm establishments, 2009	27,183	256,551
Private nonfarm employment, 2009	568,889	4,460,553
Private nonfarm employment, percent change 2000-2009	-9.2%	-10.8%
Nonemployer establishments, 2009	77,924	697,000
Total number of firms, 2007	97,456	897,939
Black-owned firms, percent, 2007	11.8%	5.8%
American Indian- and Alaska Native-owned firms, percent, 2007	0.4%	0.3%
Asian-owned firms, percent, 2007	3.8%	2.0%
Native Hawaiian and Other Pacific Islander-owned firms, percent, 2007	F	S
Hispanic-owned firms, percent, 2007	1.8%	1.1%
Women-owned firms, percent, 2007	31.9%	27.7%
Manufacturers shipments, 2007 (\$1000)	14,289,424	295,890,890
Merchant wholesaler sales, 2007 (\$1000)	22,138,442	135,575,279

Retail sales, 2007 (\$1000)	19,403,588	138,816,008
Retail sales per capita, 2007	\$17,288	\$12,049
Accommodation and food services sales, 2007 (\$1000)	2,596,341	17,779,905
Building permits, 2010	3,119	13,710
Federal spending, 2009	14,632,589	105,173,413
Geography QuickFacts	Franklin County	Ohio
Land area in square miles, 2010	532.19	40,860.69
Persons per square mile, 2010	2,186.1	282.3
FIPS Code	49	39
Metropolitan or Micropolitan Statistical Area	Columbus, OH Metro Area	
(a) Includes persons reporting only one race.		
(b) Hispanics may be of any race, so also are included in applicable race categories.		
FN: Footnote on this item for this area in place of data		
NA: Not available		
D: Suppressed to avoid disclosure of confidential information		
X: Not applicable		
S: Suppressed; does not meet publication standards		
Z: Value greater than zero but less than half unit of measure shown		
F: Fewer than 100 firms		
Source: US Census Bureau State & County QuickFacts		

Local Government Innovation Fund Program

Application Scoring

Lead Applicant	Franklin County Municipal Court Clerk
Project Name	Electronic Filing Feasibility Study Grant Application

<input checked="" type="checkbox"/>	Grant Application
-------------------------------------	--------------------------

or

<input type="checkbox"/>	Loan Application
--------------------------	-------------------------

The Local Government Innovation Fund Council
77 South High Street
P.O. Box 1001
Columbus, Ohio 43216-1001
(614) 995-2292

Local Government Innovation Fund Project Scoring Sheet

Section 1: Financing Measures

Financing Measures	Description	Criteria	Max Points	Applicant Self Score	Validated Score
Financial Information	<i>Applicant includes financial information (i.e., service related operating budgets) for the most recent three years and the three year period following the project. The financial information must be directly related to the scope of the project and will be used as the cost basis for determining any savings resulting from the project.</i>	Applicant provides a thorough, detailed and complete financial information	5	<input checked="" type="radio"/>	
		Applicant provided more than minimum requirements but did not provide additional justification or support	3	<input type="radio"/>	
		Applicant provided minimal financial information	1	<input type="radio"/>	
		Points			5
Repayment Structure (Loan Only)	<i>Applicant demonstrates a viable repayment source to support loan award. Secondary source can be in the form of a debt reserve, bank participation, a guarantee from a local entity, or other collateral (i.e., emergency rainy day, or contingency fund, etc.).</i>	Applicant clearly demonstrates a secondary repayment source.	5	<input type="radio"/>	
		Applicant does not have a secondary repayment source.	0	<input type="radio"/>	
		Points			0
Local Match	<i>Percentage of local matching funds being contributed to the project. This may include in-kind contributions.</i>	70% or greater	5	<input type="radio"/>	
		40-69.99%	3	<input checked="" type="radio"/>	
		10-39.99%	1	<input type="radio"/>	
		Points			3
Total Section Points				8	0

Section 2: Collaborative Measures

Collaborative Measures	Description	Criteria	Max Points	Applicant Self Score	Validated Score
Population	<i>Applicant's population (or the population of the area(s) served) falls within one of the listed categories as determined by the U.S. Census Bureau. Population scoring will be determined by the smallest population listed in the application. Applications from (or collaborating with) small communities are preferred.</i>	Applicant (or collaborative partner) is not a county and has a population of less than 20,000 residents	5	<input type="radio"/>	
		Applicant (or collaborative partner) is a county but has less than 235,000	5	<input type="radio"/>	
		Applicant (or collaborative partner) is not a county but has a population 20,001 or greater.	3	<input type="radio"/>	
		Applicant (or collaborative partner) is a county with a population of 235,001 residents or more	3	<input checked="" type="radio"/>	
		Points			3
Participating Entities	<i>Applicant has executed partnership agreements outlining all collaborative partners and participation agreements and has resolutions of support. (Note: Sole applicants only need to provide a resolution of support from its governing entity.)</i>	More than one applicant	5	<input checked="" type="radio"/>	
		Single applicant	1	<input type="radio"/>	
		Points			5
Total Section Points				8	0

Local Government Innovation Fund Project Scoring Sheet

Section 3: Success Measures

Success Measures	Description	Criteria	Points	Applicant Self Score	Validated Score
Expected Return	<i>Applicant demonstrates as a percentage of savings (i.e., actual savings, increased revenue, or cost avoidance) an expected return. The return must be derived from the applicant's cost basis. The expected return is ranked in one of the following percentage categories:</i>	75% or greater	30	<input checked="" type="radio"/>	
		25.01% to 74.99%	20	<input type="radio"/>	
		Less than 25%	10	<input type="radio"/>	
		Points		30	0
Past Success	<i>Applicant has successfully implemented, or is following project guidance from a shared services model, for an efficiency, shared service, coproduction or merger project in the past.</i>	Yes	5	<input checked="" type="radio"/>	
		No	0	<input type="radio"/>	
		Points		5	0
Scalable/Replicable Proposal	<i>Applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments.</i>	The project is both scalable and replicable	10	<input checked="" type="radio"/>	
		The project is either scalable or replicable	5	<input type="radio"/>	
		Does not apply	0	<input type="radio"/>	
		Points		10	0
Probability of Success	<i>Applicant provides a documented need for the project and clearly outlines the likelihood of the need being met.</i>	Provided	5	<input checked="" type="radio"/>	
		Not Provided	0	<input type="radio"/>	
		Points		5	0
Total Section Points				50	0

Section 4: Significance Measures

Significance Measures	Description	Criteria	Points Assigned	Applicant Self Score	Validated Score
Performance Audit Implementation /Cost Benchmarking	<i>The project implements a single recommendation from a performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code or is informed by cost benchmarking.</i>	Project implements a recommendation from an audit or is informed by benchmarking	5	<input type="radio"/>	
		Project does not implement a recommendation from an audit and is not informed by benchmarking	0	<input checked="" type="radio"/>	
		Points		0	0
Economic Impact	<i>Applicant demonstrates the project will promote a business environment (i.e., demonstrate a business relationship resulting from the project) and will provide for community attraction (i.e., cost avoidance with respect to taxes)</i>	Applicant clearly demonstrates economic impact	5	<input checked="" type="radio"/>	
		Applicant mentions but does not prove economic impact	3	<input type="radio"/>	
		Applicant does not demonstrate an economic impact	0	<input type="radio"/>	
		Points		5	0
Response to Economic Demand	<i>The project responds to current substantial changes in economic demand for local or regional government services.</i>	Yes	5	<input checked="" type="radio"/>	
		No	0	<input type="radio"/>	
		Points		5	0
Total Section Points				10	0

Section 5: Council Measures			
Council Measures	Description	Criteria	Points Assigned
Council Preference	Council Ranking for Competitive Rounds	The Applicant Does Not Fill Out This Section; This is for the Local Government Innovation Fund Council only. The points for this section is based on the applicant demonstrating innovation or inventiveness with the project	
Total Section Points (10max)			

Scoring Summary		
	Applicant Self Score	Validated Score
Section 1: Financing Measures	8	0
Section 2: Collaborative Measures	8	0
Section 3: Success Measures	50	0
Section 4: Significance Measures	10	0
Total Base Points:		76
		0

Reviewer Comments



Franklin County Municipal Court

Lori M. Tyack, Clerk

Local Government Innovation Fund
Electronic Filing Feasibility Study Grant Application

Attachments

The pages that follow contain the financial documentation for section 4:

- December 31, 2008 City of Columbus Balance Sheet (pages 1-2)
- December 31, 2008 City of Columbus Statement of Revenues, Expenditures, and Changes in Fund Balances for Governmental Funds (page 3-4)
- December 31, 2008 City of Columbus Statement of Cash Flows (pages 5-6)
- December 31, 2009 City of Columbus Balance Sheet (pages 7-8)
- December 31, 2009 City of Columbus Statement of Revenues, Expenditures, and Changes in Fund Balances for Governmental Funds (page 9-10)
- December 31, 2009 City of Columbus Statement of Cash Flows (pages 11-12)
- December 31, 2010 City of Columbus Balance Sheet (pages 13-14)
- December 31, 2010 City of Columbus Statement of Revenues, Expenditures, and Changes in Fund Balances for Governmental Funds (page 15-16)
- December 31, 2008 City of Columbus Statement of Cash Flows (pages 17-18)
- December 31, 2008 Franklin County Balance Sheet (pages 19-20)
- December 31, 2008 Franklin County Statement of Revenues, Expenditures, and Changes in Fund Balance: Governmental Funds (pages 21-22)
- December 31, 2008 Franklin County Statement of Cash Flows (page 23)
- December 31, 2009 Franklin County Balance Sheet (pages 24-25)
- December 31, 2009 Franklin County Statement of Revenues, Expenditures, and Changes in Fund Balance: Governmental Funds (pages 26-27)
- December 31, 2009 Franklin County Statement of Cash Flows (page 28)
- December 31, 2010 Franklin County Balance Sheet (pages 28-29)

- December 31, 2010 Franklin County Statement of Revenues, Expenditures, and Changes in Fund Balance: Governmental Funds (pages 30-31)
- December 31, 2010 Franklin County Statement of Cash Flows (page 32)

City of Columbus, Ohio
 Balance Sheet
 Governmental Funds
 December 31, 2008
 (amounts expressed in thousands)

Exhibit 3

	General	General Bond	Special	Other Governmental	Total Governmental
	General	Retirement	Income Tax	Funds	Funds
ASSETS					
Cash and cash equivalents:					
Cash and investments with treasurer	\$ 61,047	\$ 865	\$ 129,787	\$ 181,796	\$ 373,495
Cash and investments with fiscal and escrow agents and other	-	-	-	462	462
Cash and investments with trustee	-	-	-	8,720	8,720
Investments	-	1,779	-	26	1,805
Receivables (net of allowances for uncollectibles)	113,808	9	16,776	17,211	147,804
Due from other:					
Governments	24,495	-	-	28,394	52,889
Funds	474	-	3,792	1,864	6,130
Interfund receivable	-	-	5,266	-	5,266
Total assets	<u>\$ 199,824</u>	<u>\$ 2,653</u>	<u>\$ 155,621</u>	<u>\$ 238,473</u>	<u>\$ 596,571</u>
LIABILITIES					
Accounts payable	4,490	-	1,029	21,140	26,659
Due to other:					
Governments	2,580	-	-	713	3,293
Funds	176	544	550	4,781	6,051
Other	4,760	-	1,587	-	6,347
Interfund payables	-	-	-	5,266	5,266
Deferred revenue and other	100,864	-	9,371	17,817	128,052
Matured bonds and interest payable	-	1,512	-	-	1,512
Accrued wages and benefits	19,761	-	-	2,244	22,005
Accrued vacation and sick leave	2,633	-	-	-	2,633
Notes payable—Note G	-	-	-	4,225	4,225
Total liabilities	<u>135,264</u>	<u>2,056</u>	<u>12,537</u>	<u>56,186</u>	<u>206,043</u>
FUND BALANCES					
Reserved for:					
Encumbrances	9,196	-	32,989	218,066	260,251
Non-current loans receivable	-	-	-	10,719	10,719
Unreserved, reported in:					
General fund - designated for future years' expenditures	45,373	-	-	-	45,373
General fund - undesignated	9,991	-	-	-	9,991
Special revenue funds	-	-	-	(57,193)	(57,193)
Debt service funds	-	597	110,095	7,279	117,971
Capital projects funds	-	-	-	3,416	3,416
Total fund balances	<u>64,560</u>	<u>597</u>	<u>143,084</u>	<u>182,287</u>	<u>390,528</u>
Total liabilities and fund balances	<u>\$ 199,824</u>	<u>\$ 2,653</u>	<u>\$ 155,621</u>	<u>\$ 238,473</u>	<u>\$ 596,571</u>

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

City of Columbus, Ohio

Exhibit 3.1

Reconciliation of the Balance Sheet to the Statement of Net Assets
 Governmental Funds
 December 31, 2008
 (amounts expressed in thousands)

Total fund balances for governmental funds (Exhibit 3) \$ 390,528

Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities (excluding internal service fund capital assets of \$35,462) are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	266,175	
Buildings, net of \$139,036 accumulated depreciation	276,466	
Improvements other than buildings, net of \$68,912 accumulated depreciation	131,361	
Machinery and equipment, net of \$166,762 accumulated depreciation	81,759	
Infrastructure, net of \$323,554 accumulated depreciation	<u>989,220</u>	
Total capital assets (See Note F)		1,744,981

Bond issuance costs associated with new debt issued by the City in 2008 were reported as expenditures in the governmental fund when the debt was issued, whereas bond issuance costs are deferred in the statement of net assets. Deferred bond issuance costs are amortized, over the life of the debt issued, as an adjustment to interest expense in the statement of activities. 4,657

Internal services funds (see Exhibit 5) are used by the City to account for the financing of goods or services provided by one department or agency to other City departments or agencies, generally on a cost reimbursement basis. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. Internal service fund net assets are: (1,173)

City income tax revenue related to 2008 (and prior tax years) will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 37,484

Emergency Medical Services charges related to 2008 (and prior years) will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 1,477

Grant revenue related to 2008 will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 4,614

State shared revenue appropriated during the State of Ohio's fiscal year ended June 30, 2009 will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 28,133

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net assets. Also, during the year the City issued new debt. The deferred amount on refunding and premium received on the refunding were reported in the governmental fund when the debt was issued, whereas these amounts are deferred and amortized, over the remaining life of the new debt, as an adjustment to interest expense in the statement of activities.

Balances at December 31, 2008 are:

Accrued interest on bonds		(8,395)
Due to other governments		(3,500)
Accrued vacation and sick leave		(69,412)
Capital lease	(2,000)	
Bonds and notes payable	(886,364)	
Unamortized deferred amount on refunding	15,930	
Unamortized premiums	<u>(55,592)</u>	
Total long-term liabilities (see Note G)		<u>(928,026)</u>

Total net assets of governmental activities (Exhibit 1) \$ 1,201,368

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

City of Columbus, Ohio

Exhibit 4

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2008
(amounts expressed in thousands)

	General	Bond	Special	Other	Total
	General	Retirement	Income Tax	Governmental	Governmental
	Funds	Funds	Funds	Funds	Funds
REVENUES					
Income taxes	\$ 386,596	\$ 125,071	\$ 3,794	\$ 278	\$ 515,739
Property taxes	52,515	-	-	-	52,515
Grants and subsidies	-	-	-	119,951	119,951
Investment income	20,070	63	-	1,071	21,204
Licenses and permits	9,216	-	-	18,302	27,518
Shared revenues - unrestricted	58,223	-	-	35,606	93,829
Charges for services	54,478	-	-	37,994	92,472
Fines and forfeits	21,403	-	-	7,176	28,579
Miscellaneous	18,901	-	600	46,330	65,831
Total revenues	621,402	125,134	4,394	266,708	1,017,638
EXPENDITURES					
Current:					
General government	95,450	241	2,025	18,599	116,315
Public service	42,571	-	-	65,072	107,643
Public safety	472,800	-	-	3,565	476,365
Development	22,991	-	-	48,262	71,253
Health	127	-	-	44,656	44,783
Recreation and parks	160	-	145	98,986	99,291
Capital outlay	7,995	-	-	175,341	183,336
Debt service:					
Principal retirement	-	88,799	383	930	90,112
Interest and fiscal charges	-	41,201	5	2,854	44,060
Total expenditures	642,094	130,241	2,558	458,265	1,233,158
Excess(deficiency) of revenues over expenditures	(20,692)	(5,107)	1,836	(191,557)	(215,520)
OTHER FINANCING SOURCES (USES)					
Transfers in	25,427	4,931	3,566	74,895	108,819
Transfers out	(48,138)	-	(26,919)	(32,124)	(107,181)
Issuance of debt	-	-	-	7,227	7,227
Refunding notes issued	-	-	1,900	-	1,900
Redemption of refunded notes	-	-	(1,900)	-	(1,900)
Premium on bond issuance	-	-	58	-	58
Total other financing sources (uses)	(22,711)	4,931	(23,295)	49,998	8,923
Net change in fund balance	(43,403)	(176)	(21,459)	(141,559)	(206,597)
Fund balances—beginning of year	107,963	773	164,543	323,846	597,125
Fund balances—end of year	\$ 64,560	\$ 597	\$ 143,084	\$ 182,287	\$ 390,528

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

City of Columbus, Ohio

Exhibit 4.1

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
For the Year Ended December 31, 2008
(amounts expressed in thousands)

Net change in **fund balances** - total governmental funds (Exhibit 4) \$ (206,597)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets, which meet capitalization requirements, is allocated over their estimated useful lives and reported as depreciation expense. This amount includes the adjustment for capital outlay expenditures capitalized (\$164,658 of total capital outlay of \$183,336 met the capitalization requirements) offset by depreciation expense (\$61,638) and loss on disposal of assets (\$7,512) in the current period. The City had donated capital assets of \$9,743 in 2008 which is not reported in the governmental funds.	105,251
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The amount is the net effect of the reversal of prior year items against current year accruals.	(20,071)
The long-term liability for compensated absences is not recorded in the funds, but is reported in the statement of activities. This amount is the current year change in the liability, reported as an expense in the statement of activities	(3,855)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net assets. This amount is the amount by which repayment of bond principal (\$90,112) exceeds bond and note proceeds not reported as notes payable in the governmental funds (\$7,227).	82,885
Bond premiums are included as revenue in the funds, but capitalized and amortized over the life of the bonds in the government-wide financial statements.	4,515
Bond issuance costs are included as expenditures in the funds, but are deferred and amortized over the life of the bonds in the government-wide financial statements.	(321)
Deferred amounts on refunding are included as expenditures in the funds, but are deferred and amortized over the life of the bonds in the government-wide financial statements. There were no refundings in 2008, which resulted in a deferred amount; however, this amount represents amortization of the deferred amounts on refundings in previous years.	(1,520)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(141)
Change in net assets of internal service funds reported with governmental activities.	<u>(4,443)</u>
Changes in net assets of governmental activities (Exhibit 2)	<u><u>\$ (44,297)</u></u>

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

City of Columbus, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008
(amounts expressed in thousands)

Exhibit 7

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Major Funds				Nonmajor Fund	Total	
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages		
Operating activities:							
Cash received from customers	\$ 132,341	\$ 212,699	\$ 30,419	\$ 81,857	\$ -	\$ 457,316	\$ 191,863
Cash paid to employees	(45,959)	(44,486)	(3,802)	(9,247)	-	(103,494)	(26,463)
Cash paid to suppliers	(47,605)	(54,066)	(24,208)	(62,575)	-	(188,454)	(152,319)
Other receipts	637	13,222	35	1,686	278	15,858	1,574
Other payments	(105)	(2,692)	-	(410)	(50)	(3,257)	-
Net cash provided by (used in) operating activities	<u>39,309</u>	<u>124,677</u>	<u>2,444</u>	<u>11,311</u>	<u>228</u>	<u>177,969</u>	<u>14,655</u>
Noncapital financing activities:							
Transfers in	744	364	1,889	435	-	3,432	906
Transfers out	(473)	(380)	(47)	(76)	-	(976)	(5,000)
Net cash provided by (used in) noncapital financing activities	<u>271</u>	<u>(16)</u>	<u>1,842</u>	<u>359</u>	<u>-</u>	<u>2,456</u>	<u>(4,094)</u>
Capital and related financing activities:							
Proceeds from sale of assets	13	28	3	6	-	50	-
Purchases of property, plant and equipment	(50,460)	(217,014)	(14,286)	(7,404)	(11,064)	(300,228)	(4,174)
Proceeds from issuance of bonds, loans and notes	7,068	535,095	-	108	20,000	562,271	-
Principal payments on bonds and loans	(31,265)	(116,066)	(8,991)	(5,387)	-	(161,709)	(4,350)
Interest and fiscal charges paid on bonds, loans and notes	(13,122)	(53,542)	(6,318)	(1,673)	-	(74,655)	(1,864)
Net cash provided by (used in) capital and related financing activities	<u>(87,766)</u>	<u>148,501</u>	<u>(29,592)</u>	<u>(14,350)</u>	<u>8,936</u>	<u>25,729</u>	<u>(10,388)</u>
Investing activities:							
Interest received on investments	6,799	20,745	1,762	704	102	30,112	-
Net cash provided by investing activities	<u>6,799</u>	<u>20,745</u>	<u>1,762</u>	<u>704</u>	<u>102</u>	<u>30,112</u>	<u>-</u>
Increase (decrease) in cash and cash equivalents	(41,387)	293,907	(23,544)	(1,976)	9,266	236,266	173
Cash and cash equivalents at beginning of year (including \$245,801 in total restricted accounts)	<u>186,436</u>	<u>167,949</u>	<u>52,228</u>	<u>18,414</u>	<u>3,194</u>	<u>428,221</u>	<u>74,552</u>
Cash and cash equivalents at end of year (including \$460,873 in total restricted accounts)	<u>\$ 145,049</u>	<u>\$ 461,856</u>	<u>\$ 28,684</u>	<u>\$ 16,438</u>	<u>\$ 12,460</u>	<u>\$ 664,487</u>	<u>\$ 74,725</u>

(Continued)

City of Columbus, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008
(amounts expressed in thousands)

Exhibit 7 (continued)

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Major Funds				Nonmajor Fund		
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	
Operating income	\$ 30,190	\$ 87,506	\$ 236	\$ 6,476	\$ 10	\$ 124,418	\$ 1,609
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:							
Depreciation	16,639	38,666	3,558	3,679	-	62,542	1,457
Amortization, net	(1,014)	8,623	(371)	(298)	217	7,157	(61)
Decrease (increase) in operating assets and increase (decrease) in operating liabilities:							
Receivables	(5,273)	(7,435)	(655)	1,575	-	(11,788)	(1)
Due from other funds	31	(494)	42	(114)	1	(534)	(33)
Inventory	(1,278)	(102)	-	(60)	-	(1,440)	(4)
Accounts payable	(74)	(695)	48	761	-	40	(983)
Customer deposits	-	-	-	41	-	41	-
Due to other funds	171	(71)	(200)	(54)	-	(154)	(285)
Due to other governments	-	-	-	-	-	-	525
Unearned revenue	-	288	-	(505)	-	(217)	-
Accrued wages and benefits	(717)	(1,058)	(221)	(204)	-	(2,200)	12,246
Accrued vacation and sick leave	634	(551)	7	14	-	104	185
Net cash provided by operating activities	<u>\$ 39,309</u>	<u>\$ 124,677</u>	<u>\$ 2,444</u>	<u>\$ 11,311</u>	<u>\$ 228</u>	<u>\$ 177,969</u>	<u>\$ 14,655</u>
Supplemental information:							
Noncash activities:							
Change in fair value of investments	<u>\$ 203</u>	<u>\$ 1,495</u>	<u>\$ 11</u>	<u>\$ 25</u>	<u>\$ 11</u>	<u>\$ 1,745</u>	<u>\$ -</u>
OWDA loan increase for capitalized interest	<u>\$ 41</u>	<u>\$ 1,875</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,916</u>	<u>\$ -</u>

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

City of Columbus, Ohio
 Balance Sheet
 Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit 3

	General	General Bond Retirement	Special Income Tax	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents:					
Cash and investments with treasurer	\$ 40,549	\$ 7	\$ 111,398	\$ 161,228	\$ 313,182
Cash and investments with fiscal and escrow agents and other	-	-	-	549	549
Cash and investments with trustee	-	-	-	9,042	9,042
Investments	-	2,494	-	27	2,521
Receivables (net of allowances for uncollectibles)	113,648	7	19,050	16,292	148,997
Due from other:					
Governments	20,334	-	-	29,159	49,493
Funds	2,581	-	2,360	1,296	6,237
Interfund receivable	-	-	5,307	-	5,307
Total assets	\$ 177,112	\$ 2,508	\$ 138,115	\$ 217,593	\$ 535,328
LIABILITIES					
Accounts payable	5,006	-	1,180	18,707	24,893
Due to other:					
Governments	2,383	-	-	713	3,096
Funds	50	636	107	3,261	4,054
Other	5,175	-	1,725	-	6,900
Interfund payables	-	-	-	5,307	5,307
Deferred revenue and other	91,431	-	8,964	19,186	119,581
Matured bonds and interest payable	-	1,542	-	-	1,542
Accrued wages and benefits	20,931	-	-	2,252	23,183
Accrued vacation and sick leave	506	-	-	-	506
Notes payable	-	-	-	8,150	8,150
Total liabilities	125,482	2,178	11,976	57,576	197,212
FUND BALANCES					
Restricted	-	330	-	134,879	135,209
Committed	10,679	-	126,139	34,566	171,384
Assigned	3,187	-	-	-	3,187
Unassigned	37,764	-	-	(9,428)	28,336
Total fund balances	51,630	330	126,139	160,017	338,116
Total liabilities and fund balances	\$ 177,112	\$ 2,508	\$ 138,115	\$ 217,593	\$ 535,328

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

City of Columbus, Ohio

Exhibit 3.1

Reconciliation of the Balance Sheet to the Statement of Net Assets
Governmental Funds
December 31, 2009
(amounts expressed in thousands)

Total **fund balances** for governmental funds (Exhibit 3) \$ 338,116

Total **net assets** reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities (excluding internal service fund capital assets of \$34,801) are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	259,753	
Buildings, net of \$148,856 accumulated depreciation	292,593	
Improvements other than buildings, net of \$73,606 accumulated depreciation	135,500	
Machinery and equipment, net of \$165,112 accumulated depreciation	76,936	
Infrastructure, net of \$356,861 accumulated depreciation	<u>1,018,717</u>	
Total capital assets (See Note F)		1,783,499

Bond issuance costs were reported as expenditures in the governmental fund when the debt was issued, whereas bond issuance costs are deferred in the statement of net assets. Deferred bond issuance costs are amortized, over the life of the debt issued, as an adjustment to interest expense in the statement of activities. 4,726

Internal services funds (see Exhibit 5) are used by the City to account for the financing of goods or services provided by one department or agency to other City departments or agencies, generally on a cost reimbursement basis. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. 4,340

City income tax revenue related to 2009 (and prior tax years) will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 33,123

Emergency Medical Services charges related to 2009 (and prior years) will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 821

Grant revenue related to 2009 will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 4,983

State shared revenue appropriated during the State of Ohio's fiscal year ended June 30, 2010 will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 26,603

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net assets. Also, during the year the City issued new debt. The deferred amount on refunding and premium received on the refunding were reported in the governmental fund when the debt was issued, whereas these amounts are deferred and amortized, over the remaining life of the new debt, as an adjustment to interest expense in the statement of activities.

Balances at December 31, 2009 are:

Accrued interest on bonds		(7,202)
Due to other governments		(2,108)
Accrued vacation and sick leave		(71,761)
Capital lease	(2,000)	
Bonds and notes payable	(851,261)	
Unamortized deferred amount on refunding	14,409	
Unamortized premiums	<u>(51,950)</u>	
Total long-term liabilities (see Note G)		<u>(890,802)</u>

Total **net assets** of governmental activities (Exhibit 1) \$ 1,224,338

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

City of Columbus, Ohio

Exhibit 4

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009
(amounts expressed in thousands)

	General	Bond	Special	Other	Total
	General	Retirement	Income Tax	Governmental	Governmental
	General	Retirement	Income Tax	Funds	Funds
REVENUES					
Income taxes	\$ 395,262	\$ 122,382	\$ 9,373	\$ 153	\$ 527,170
Property taxes	52,379	-	-	-	52,379
Grants and subsidies	-	-	-	129,191	129,191
Investment income	4,396	25	-	481	4,902
Licenses and permits	9,607	-	-	18,046	27,653
Shared revenues - unrestricted	48,877	-	-	30,859	79,736
Charges for services	54,500	-	-	28,719	83,219
Fines and forfeits	22,095	-	-	7,133	29,228
Miscellaneous	11,282	-	1,244	51,079	63,605
Total revenues	598,398	122,407	10,617	265,661	997,083
EXPENDITURES					
Current:					
General government	89,147	292	1,990	15,480	106,909
Public service	35,846	-	-	52,093	87,939
Public safety	444,922	-	-	4,598	449,520
Development	18,720	-	-	48,053	66,773
Health	-	-	-	39,621	39,621
Recreation and parks	-	-	150	102,521	102,671
Capital outlay	1,565	-	-	118,297	119,862
Debt service:					
Principal retirement	-	88,509	450	1,190	90,149
Interest and fiscal charges	-	38,492	-	3,148	41,640
Total expenditures	590,200	127,293	2,590	385,001	1,105,084
Excess(deficiency) of revenues over expenditures	8,198	(4,886)	8,027	(119,340)	(108,001)
OTHER FINANCING SOURCES (USES)					
Transfers in	16,177	4,619	3,400	82,231	106,427
Transfers out	(37,305)	-	(28,955)	(40,568)	(106,828)
Issuance of debt	-	-	-	63,328	63,328
Refunding bonds issued	-	-	3,468	-	3,468
Redemption of refunded bonds	-	-	(3,600)	(8,150)	(11,750)
Premium on bond issuance	-	-	715	229	944
Total other financing sources (uses)	(21,128)	4,619	(24,972)	97,070	55,589
Net change in fund balance	(12,930)	(267)	(16,945)	(22,270)	(52,412)
Fund balances—beginning of year	64,560	597	143,084	182,287	390,528
Fund balances—end of year	\$ 51,630	\$ 330	\$ 126,139	\$ 160,017	\$ 338,116

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

City of Columbus, Ohio

Exhibit 4.1

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
For the Year Ended December 31, 2009
(amounts expressed in thousands)

Net change in fund balances - total governmental funds (Exhibit 4)	\$ (52,412)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets, which meet capitalization requirements, is allocated over their estimated useful lives and reported as depreciation expense. This amount includes the adjustment for capital outlay expenditures capitalized (\$117,616 of total capital outlay of \$119,862 met the capitalization requirements) offset by depreciation expense (\$65,177) and loss on disposal of assets (\$16,976) in the current period. The City had donated capital assets of \$3,055 in 2009 which is not reported in the governmental funds.	38,518
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The amount is the net effect of the reversal of prior year items against current year accruals.	(6,178)
The long-term liability for compensated absences is not recorded in the funds, but is reported in the statement of activities. This amount is the current year change in the liability, reported as an expense in the statement of activities	(2,349)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net assets. This amount is the amount by which repayment of bond principal (\$90,149) exceeds bond and note proceeds not reported as notes payable in the governmental funds (\$55,046).	35,103
Bond premiums are included as revenue in the funds, but capitalized and amortized over the life of the bonds in the government-wide financial statements.	3,642
Bond issuance costs are included as expenditures in the funds, but are deferred and amortized over the life of the bonds in the government-wide financial statements.	69
Deferred amounts on refunding are included as expenditures in the funds, but are deferred and amortized over the life of the bonds in the government-wide financial statements. There were no refundings in 2009, which resulted in a deferred amount; however, this amount represents amortization of the deferred amounts on refundings in previous years.	(1,521)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	2,585
Change in net assets of internal service funds reported with governmental activities.	<u>5,513</u>
Changes in net assets of governmental activities (Exhibit 2)	<u>\$ 22,970</u>

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

City of Columbus, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009
(amounts expressed in thousands)

Exhibit 7

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds	
	Major Funds				Nonmajor Fund		
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages		Total
Operating activities:							
Cash received from customers	\$ 139,395	\$ 213,547	\$ 32,746	\$ 74,677	\$ 14	\$ 460,379	\$ 187,033
Cash paid to employees	(45,367)	(43,214)	(2,328)	(9,036)	-	(99,945)	(29,489)
Cash paid to suppliers	(49,237)	(48,709)	(17,447)	(66,458)	(56)	(181,907)	(153,955)
Other receipts	2,589	2,764	89	1,022	504	6,968	1,622
Other payments	(748)	(1,784)	(86)	(361)	(24)	(3,003)	-
Net cash provided by (used in) operating activities	<u>46,632</u>	<u>122,604</u>	<u>12,974</u>	<u>(156)</u>	<u>438</u>	<u>182,492</u>	<u>5,211</u>
Noncapital financing activities:							
Transfers in	66	80	1,636	657	-	2,439	417
Transfers out	(638)	-	(1,817)	-	-	(2,455)	-
Net cash provided by (used in) noncapital financing activities	<u>(572)</u>	<u>80</u>	<u>(181)</u>	<u>657</u>	<u>-</u>	<u>(16)</u>	<u>417</u>
Capital and related financing activities:							
Proceeds from sale of assets	116	87	-	20	-	223	-
Purchases of property, plant and equipment	(79,282)	(245,097)	(6,467)	(4,874)	(14,989)	(350,709)	(712)
Proceeds from issuance of bonds, loans and notes	102,193	128,726	12,555	4,256	29,500	277,230	6,410
Refunding bonds issued	3,140	3,280	237	-	-	6,657	60
Principal payments on bonds and loans	(36,436)	(59,129)	(8,910)	(5,942)	-	(110,417)	(4,845)
Payment on refunded bonds	(3,172)	(3,410)	(238)	-	(20,000)	(26,820)	-
Interest and fiscal charges paid on bonds, loans and notes	(14,883)	(55,709)	(5,845)	(1,466)	(500)	(78,403)	(1,735)
Net cash provided by (used in) capital and related financing activities	<u>(28,324)</u>	<u>(231,252)</u>	<u>(8,668)</u>	<u>(8,006)</u>	<u>(5,989)</u>	<u>(282,239)</u>	<u>(822)</u>
Investing activities:							
Interest received on investments	1,443	4,785	405	150	100	6,883	-
Net cash provided by investing activities	<u>1,443</u>	<u>4,785</u>	<u>405</u>	<u>150</u>	<u>100</u>	<u>6,883</u>	<u>-</u>
Increase (decrease) in cash and cash equivalents	19,179	(103,783)	4,530	(7,355)	(5,451)	(92,880)	4,806
Cash and cash equivalents at beginning of year (including \$460,873 in total restricted accounts)	<u>145,049</u>	<u>461,856</u>	<u>28,684</u>	<u>16,438</u>	<u>12,460</u>	<u>664,487</u>	<u>74,725</u>
Cash and cash equivalents at end of year (including \$366,136 in total restricted accounts)	<u>\$ 164,228</u>	<u>\$ 358,073</u>	<u>\$ 33,214</u>	<u>\$ 9,083</u>	<u>\$ 7,009</u>	<u>\$ 571,607</u>	<u>\$ 79,531</u>

(Continued)

City of Columbus, Ohio

Exhibit 7 (continued)

Statement of Cash Flows
 Proprietary Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Major Funds				Nonmajor Fund		
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	
Operating income	\$ 32,512	\$ 83,414	\$ 9,756	\$ 1,178	\$ (115)	\$ 126,745	\$ 7,458
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:							
Depreciation	17,993	44,279	3,794	3,880	257	70,203	1,341
Amortization, net	(1,111)	(612)	(368)	(175)	240	(2,026)	(101)
Decrease (increase) in operating assets and increase (decrease) in operating liabilities:							
Receivables	(1,653)	(3,355)	(94)	(5,652)	-	(10,754)	(10)
Due from other funds	120	536	17	(34)	-	639	(132)
Inventory	(154)	(786)	-	154	-	(786)	87
Accounts payable	(955)	(1,146)	(81)	458	56	(1,668)	(286)
Customer deposits	-	-	-	92	-	92	-
Due to other funds	(205)	161	(35)	222	-	143	1,454
Due to other governments	-	-	-	-	-	-	(837)
Unearned revenue	-	(89)	-	(355)	-	(444)	-
Accrued wages and benefits	112	119	(11)	26	-	246	(3,797)
Accrued vacation and sick leave	(27)	83	(4)	50	-	102	34
Net cash provided by (used in) operating activities	<u>\$ 46,632</u>	<u>\$ 122,604</u>	<u>\$ 12,974</u>	<u>\$ (156)</u>	<u>\$ 438</u>	<u>\$ 182,492</u>	<u>\$ 5,211</u>
Supplemental information:							
Noncash activities:							
Change in fair value of investments	<u>\$ (666)</u>	<u>\$ (2,061)</u>	<u>\$ (142)</u>	<u>\$ (63)</u>	<u>\$ (23)</u>	<u>\$ (2,955)</u>	<u>\$ -</u>
OWDA loan increase for capitalized interest	<u>\$ 32</u>	<u>\$ 1,438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,470</u>	<u>\$ -</u>

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

City of Columbus, Ohio
 Balance Sheet
 Governmental Funds
 December 31, 2010
 (amounts expressed in thousands)

Exhibit 3

	General	General Bond	Special	Other	Total
	General	Retirement	Income Tax	Governmental Funds	Governmental Funds
ASSETS					
Cash and cash equivalents:					
Cash and investments with treasurer	\$ 75,026	\$ 5	\$ 129,282	\$ 264,703	\$ 469,016
Cash and investments with fiscal and escrow agents and other	-	-	-	580	580
Cash and investments with trustee	-	-	-	8,645	8,645
Investments	-	1,925	-	27	1,952
Receivables (net of allowances for uncollectibles)	120,019	5	21,902	36,620	178,546
Due from other:					
Governments	19,882	-	-	30,649	50,531
Funds	2,822	-	3,190	858	6,870
Interfund receivable	-	-	5,260	-	5,260
Total assets	<u>\$ 217,749</u>	<u>\$ 1,935</u>	<u>\$ 159,634</u>	<u>\$ 342,082</u>	<u>\$ 721,400</u>
LIABILITIES					
Accounts payable	3,684	-	1,048	23,185	27,917
Due to other:					
Governments	1,912	-	-	-	1,912
Funds	71	523	103	4,008	4,705
Other	3,680	-	1,227	-	4,907
Interfund payables	-	-	-	5,260	5,260
Deferred revenue and other	95,436	-	11,081	40,866	147,383
Matured bonds and interest payable	-	1,090	-	-	1,090
Accrued wages and benefits	23,588	-	-	2,854	26,442
Accrued vacation and sick leave	466	-	-	-	466
Total liabilities	<u>128,837</u>	<u>1,613</u>	<u>13,459</u>	<u>76,173</u>	<u>220,082</u>
FUND BALANCES					
Restricted	-	322	-	232,073	232,395
Committed	11,898	-	146,175	39,666	197,739
Assigned	4,951	-	-	-	4,951
Unassigned	72,063	-	-	(5,830)	66,233
Total fund balances	<u>88,912</u>	<u>322</u>	<u>146,175</u>	<u>265,909</u>	<u>501,318</u>
Total liabilities and fund balances	<u>\$ 217,749</u>	<u>\$ 1,935</u>	<u>\$ 159,634</u>	<u>\$ 342,082</u>	<u>\$ 721,400</u>

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

City of Columbus, Ohio

Exhibit 3.1

Reconciliation of the Balance Sheet to the Statement of Net Assets
 Governmental Funds
 December 31, 2010
 (amounts expressed in thousands)

Total **fund balances** for governmental funds (Exhibit 3) \$ 501,318

Total **net assets** reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities (excluding internal service fund capital assets of \$38,653) are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	257,548	
Buildings, net of \$159,696 accumulated depreciation	299,950	
Improvements other than buildings, net of \$79,220 accumulated depreciation	143,857	
Machinery and equipment, net of \$167,724 accumulated depreciation	70,477	
Infrastructure, net of \$390,723 accumulated depreciation	<u>1,039,545</u>	
Total capital assets (See Note F)		1,811,377

Bond issuance costs were reported as expenditures in the governmental fund when the debt was issued, whereas bond issuance costs are deferred in the statement of net assets. Deferred bond issuance costs are amortized, over the life of the debt issued, as an adjustment to interest expense in the statement of activities. 5,319

Internal services funds (see Exhibit 5) are used by the City to account for the financing of goods or services provided by one department or agency to other City departments or agencies, generally on a cost reimbursement basis. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. 471

City income tax revenue related to 2010 (and prior tax years) will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 42,000

Charges for services related to 2010 (and prior years) will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 3,905

Grant revenue related to 2010 will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 5,736

State shared revenue appropriated during the State of Ohio's fiscal year ended June 30, 2011 will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 23,721

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net assets. Also, during the year the City issued new debt. The deferred amount on refunding and premium received on the refunding were reported in the governmental fund when the debt was issued, whereas these amounts are deferred and amortized, over the remaining life of the new debt, as an adjustment to interest expense in the statement of activities.

Balances at December 31, 2010 are:

Accrued interest on bonds	(7,998)	
Due to other governments	(2,300)	
Accrued vacation and sick leave	(72,256)	
Capital lease	(2,000)	
Bonds and notes payable	(925,908)	
Unamortized deferred amount on refunding	14,417	
Unamortized premiums	<u>(58,822)</u>	
Total long-term liabilities (see Note G)		<u>(972,313)</u>

Total **net assets** of governmental activities (Exhibit 1) \$ 1,338,980

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

City of Columbus, Ohio

Exhibit 4

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended December 31, 2010
 (amounts expressed in thousands)

	General		Special Income Tax	Other	Total
	General	Bond Retirement		Governmental Funds	Governmental Funds
REVENUES					
Income taxes	\$ 487,243	\$ 116,892	\$ 45,522	\$ 37	\$ 649,694
Property taxes	52,567	-	-	-	52,567
Grants and subsidies	-	-	919	156,695	157,614
Investment income	3,386	20	-	587	3,993
Licenses and permits	9,958	-	-	18,546	28,504
Shared revenues - unrestricted	49,619	-	-	39,159	88,778
Charges for services	55,401	-	-	29,667	85,068
Fines and forfeits	19,376	-	-	6,062	25,438
Miscellaneous	11,183	-	960	51,262	63,405
Total revenues	688,733	116,912	47,401	302,015	1,155,061
EXPENDITURES					
Current:					
General government	91,951	28	9,156	19,632	120,767
Public service	40,030	-	-	53,939	93,969
Public safety	473,625	-	-	10,478	484,103
Development	20,971	-	-	47,352	68,323
Health	-	-	-	40,734	40,734
Recreation and parks	-	-	184	114,887	115,071
Capital outlay	1,107	-	-	110,865	111,972
Debt service:					
Principal retirement	-	84,090	224	5,956	90,270
Interest and fiscal charges	-	36,560	1,132	2,694	40,386
Total expenditures	627,684	120,678	10,696	406,537	1,165,595
Excess(deficiency) of revenues over expenditures	61,049	(3,766)	36,705	(104,522)	(10,534)
OTHER FINANCING SOURCES (USES)					
Transfers in	15,582	3,758	3,112	49,802	72,254
Transfers out	(39,349)	-	(20,692)	(13,248)	(73,289)
Issuance of debt	-	-	160	159,182	159,342
Refunding bonds issued	-	-	38,200	7,750	45,950
Payment to refunded bond escrow agent	-	-	(44,427)	-	(44,427)
Premium on bond issuance	-	-	6,978	6,928	13,906
Total other financing sources (uses)	(23,767)	3,758	(16,669)	210,414	173,736
Net change in fund balance	37,282	(8)	20,036	105,892	163,202
Fund balances—beginning of year	51,630	330	126,139	160,017	338,116
Fund balances—end of year	\$ 88,912	\$ 322	\$ 146,175	\$ 265,909	\$ 501,318

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

City of Columbus, Ohio

Exhibit 4.1

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
For the Year Ended December 31, 2010
(amounts expressed in thousands)

Net change in **fund balances** - total governmental funds (Exhibit 4) \$ 163,202

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets, which meet capitalization requirements, is allocated over their estimated useful lives and reported as depreciation expense. This amount includes the adjustment for capital outlay expenditures capitalized (\$101,273 of total capital outlay of \$111,972 met the capitalization requirements) offset by depreciation expense (\$66,428) and loss on disposal of assets (\$13,548) in the current period. The City had donated capital assets of \$6,581 in 2010 which is not reported in the governmental funds. 27,878

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The amount is the net effect of the reversal of prior year items against current year accruals. 9,832

The long-term liability for compensated absences is not recorded in the funds, but is reported in the statement of activities. This amount is the current year change in the liability, reported as an expense in the statement of activities (495)

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net assets. This amount is the amount by which repayment of bond principal (\$90,270) and refunded bonds (\$40,375) exceeds bond and note proceeds for new bond issues (\$159,342) and refunding bond issues (\$45,950) not reported as notes payable in the governmental funds. (74,647)

Bond premiums are included as revenue in the funds, but capitalized and amortized over the life of the bonds in the government-wide financial statements. (6,872)

Bond issuance costs are included as expenditures in the funds, but are deferred and amortized over the life of the bonds in the government-wide financial statements. 593

Deferred amounts on refunding are included as expenditures in the funds, but are deferred and amortized over the life of the bonds in the government-wide financial statements. This amount represents the deferred amount on the 2010 refunding (\$1,438) offset by amortization of deferred amounts on all refundings. 8

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (988)

Change in net assets of internal service funds reported with governmental activities. (3,869)

Changes in **net assets** of governmental activities (Exhibit 2) \$ 114,642

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

City of Columbus, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010
(amounts expressed in thousands)

Exhibit 7

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Major Funds				Nonmajor Fund		
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	
Operating activities:							
Cash received from customers	\$ 149,315	\$ 222,665	\$ 36,923	\$ 86,329	\$ 796	\$ 496,028	\$ 198,392
Cash paid to employees	(45,685)	(44,155)	(2,311)	(8,951)	-	(101,102)	(31,962)
Cash paid to suppliers	(47,867)	(45,951)	(16,843)	(72,556)	(92)	(183,309)	(163,552)
Other receipts	11,849	4,569	537	1,141	406	18,502	1,650
Other payments	(1,889)	(437)	(197)	(3)	(85)	(2,611)	(60)
Net cash provided by (used in) operating activities	<u>65,723</u>	<u>136,691</u>	<u>18,109</u>	<u>5,960</u>	<u>1,025</u>	<u>227,508</u>	<u>4,468</u>
Noncapital financing activities:							
Subsidies	2,162	1,644	238	61	-	4,105	59
Transfers in	-	-	1,493	360	-	1,853	351
Transfers out	(434)	(28)	-	-	-	(462)	(707)
Net cash provided by (used in) noncapital financing activities	<u>1,728</u>	<u>1,616</u>	<u>1,731</u>	<u>421</u>	<u>-</u>	<u>5,496</u>	<u>(297)</u>
Capital and related financing activities:							
Proceeds from sale of assets	230	46	-	20	-	296	7
Purchases of property, plant and equipment	(54,202)	(140,344)	(6,249)	(1,206)	(1,853)	(203,854)	(5,919)
Proceeds from issuance of bonds, loans and notes	215,170	82,618	29,075	-	24,645	351,508	9,115
Refunding bonds issued	8,855	4,254	2,497	75	-	15,681	-
Principal payments on bonds and loans	(36,407)	(58,601)	(8,811)	(4,916)	(4,500)	(113,235)	(4,431)
Payment on refunded bonds	(9,220)	(4,501)	(2,515)	(75)	(25,000)	(41,311)	-
Interest and fiscal charges paid on bonds, loans and notes	(19,139)	(56,270)	(6,062)	(1,349)	(590)	(83,410)	(1,769)
Net cash provided by (used in) capital and related financing activities	<u>105,287</u>	<u>(172,798)</u>	<u>7,935</u>	<u>(7,451)</u>	<u>(7,298)</u>	<u>(74,325)</u>	<u>(2,997)</u>
Investing activities:							
Interest received on investments	1,488	2,869	90	73	63	4,583	52
Net cash provided by investing activities	<u>1,488</u>	<u>2,869</u>	<u>90</u>	<u>73</u>	<u>63</u>	<u>4,583</u>	<u>52</u>
Increase (decrease) in cash and cash equivalents	174,226	(31,622)	27,865	(997)	(6,210)	163,262	1,226
Cash and cash equivalents at beginning of year (including \$366,136 in total restricted accounts)	<u>164,228</u>	<u>358,073</u>	<u>33,214</u>	<u>9,083</u>	<u>7,009</u>	<u>571,607</u>	<u>79,531</u>
Cash and cash equivalents at end of year (including \$499,648 in total restricted accounts)	<u>\$ 338,454</u>	<u>\$ 326,451</u>	<u>\$ 61,079</u>	<u>\$ 8,086</u>	<u>\$ 799</u>	<u>\$ 734,869</u>	<u>\$ 80,757</u>

(Continued)

City of Columbus, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010
(amounts expressed in thousands)

Exhibit 7 (continued)

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Major Funds				Nonmajor Fund		
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	
Operating income (loss)	\$ 38,188	\$ 80,340	\$ 13,833	\$ (4,867)	\$ 551	\$ 128,045	\$ (1,351)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation	19,776	49,535	4,015	3,916	622	77,864	1,454
Amortization, net	6,613	1,749	(256)	(217)	(136)	7,753	121
Decrease (increase) in operating assets and increase (decrease) in operating liabilities:							
Receivables	(627)	3,819	(18)	6,967	-	10,141	2
Due from other funds	89	209	18	98	-	414	(249)
Inventory	(91)	(219)	-	(19)	-	(329)	(42)
Accounts payable	736	351	245	258	(12)	1,578	542
Customer deposits	-	-	-	194	-	194	-
Due to other funds	677	863	259	91	-	1,890	(2,073)
Due to other governments	-	-	-	-	-	-	(3,969)
Unearned revenue	-	(148)	-	(488)	-	(636)	-
Accrued wages and benefits	205	141	8	30	-	384	9,620
Accrued vacation and sick leave	157	51	5	(3)	-	210	413
Net cash provided by (used in) operating activities	<u>\$ 65,723</u>	<u>\$ 136,691</u>	<u>\$ 18,109</u>	<u>\$ 5,960</u>	<u>\$ 1,025</u>	<u>\$ 227,508</u>	<u>\$ 4,468</u>
Supplemental information:							
Noncash activities:							
Change in fair value of investments	<u>\$ (246)</u>	<u>\$ (83)</u>	<u>\$ (25)</u>	<u>\$ (2)</u>	<u>\$ 6</u>	<u>\$ (350)</u>	<u>\$ -</u>
OWDA loan increase for capitalized interest	<u>\$ 174</u>	<u>\$ 567</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 741</u>	<u>\$ -</u>

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

FRANKLIN COUNTY, OHIO

Balance Sheet
 Governmental Funds
 December 31, 2008
 (Amounts in the 000's)

	<u>General</u>	<u>Board of MR&DD</u>	<u>Public Assistance</u>	<u>Children Services Board</u>
Assets:				
Equity with County Treasurer (notes 1 & 4)	\$ 254,135	\$ 199,409	\$ 6,905	\$ 65,662
Cash and investments in				
segregated accounts (notes 1 & 4)	1	-	-	-
Property taxes receivable, net (note 6)	41,867	181,237	-	112,226
Accounts receivable	1,478	4,867	272	4
Accrued interest receivable	5,905	-	-	-
Sales taxes receivable	33,821	-	-	-
Due from other funds (note 5)	973	-	-	216
Due from component unit (notes 1 & 5)	50	-	-	-
Due from other governments	16,980	34,584	17,546	41,374
Notes receivable (note 7)	447	-	-	-
Leases receivable (note 8)	300	-	-	-
Loans receivable, net (note 1)	-	-	-	-
Inventories (note 1)	1,912	501	6	34
Advances to other funds (notes 1 & 5)	15,320	-	-	-
Restricted cash (notes 1 & 4)	1,588	-	-	-
Total assets	\$ 374,777	\$ 420,598	\$ 24,729	\$ 219,516
Liabilities and fund balances:				
Liabilities:				
Accrued wages	\$ 11,020	\$ 4,537	\$ 1,925	\$ 2,606
Accounts payable	7,479	5,636	13,990	10,273
Matured bonds and interest payable	-	-	-	-
Due to other funds (note 5)	9	3	964	78
Due to component unit (note 5)	-	275	-	-
Deferred revenue (note 1)	31,053	37,084	9,734	42,262
Unearned revenue (note 1)	39,756	173,859	-	105,826
Advances from other funds (notes 1 & 5)	-	-	3,114	-
Liabilities payable from restricted assets	1,588	-	-	-
Total liabilities	90,905	221,394	29,727	161,045
Fund balances: (note 1)				
Reserved for notes receivable	447	-	-	-
Reserved for inventories	1,912	501	6	34
Reserved for advances to other funds	15,320	-	-	-
Unreserved, reported in:				
General fund:				
Designated for future years' expenditures (note 13)	18,465	-	-	-
Designated for claims (note 14)	14,746	-	-	-
Undesignated	232,982	-	-	-
Special revenue funds	-	198,703	(5,004)	58,437
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balances	283,872	199,204	(4,998)	58,471
Total liabilities and fund balances	\$ 374,777	\$ 420,598	\$ 24,729	\$ 219,516

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

(Continued on next page)

FRANKLIN COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2008
(Amounts in the 000's)

	ADAMH Board	Other Governmental Funds	Total Governmental Funds
Assets:			
Equity with County Treasurer (notes 1 & 4)	\$ 29,070	\$ 180,920	\$ 736,101
Cash and investments in			
segregated accounts (notes 1 & 4)	-	2,341	2,342
Property taxes receivable, net (note 6)	61,836	44,265	441,431
Accounts receivable	-	1,273	7,894
Accrued interest receivable	-	547	6,452
Sales taxes receivable	-	-	33,821
Due from other funds (note 5)	-	154	1,343
Due from component unit (notes 1 & 5)	-	-	50
Due from other governments	27,310	24,006	161,800
Notes receivable (note 7)	-	11,375	11,822
Leases receivable (note 8)	-	2,537	2,837
Loans receivable, net (note 1)	-	2,649	2,649
Inventories (note 1)	-	2,643	5,096
Advances to other funds (notes 1 & 5)	-	-	15,320
Restricted cash (notes 1 & 4)	-	-	1,588
Total assets	\$ 118,216	\$ 272,710	\$ 1,430,546
Liabilities and fund balances:			
Liabilities:			
Accrued wages	\$ 236	\$ 3,086	\$ 23,410
Accounts payable	18,150	8,076	63,604
Matured bonds and interest payable	-	676	676
Due to other funds (note 5)	-	356	1,410
Due to component unit (note 5)	-	-	275
Deferred revenue (note 1)	16,676	22,722	159,531
Unearned revenue (note 1)	58,662	46,974	425,077
Advances from other funds (notes 1 & 5)	-	12,206	15,320
Liabilities payable from restricted assets	-	-	1,588
Total liabilities	93,724	94,096	690,891
Fund balances: (note 1)			
Reserved for notes receivable	-	11,375	11,822
Reserved for inventories	-	2,643	5,096
Reserved for advances to other funds	-	-	15,320
Unreserved, reported in:			
General fund:			
Designated for future years' expenditures (note 13)	-	-	18,465
Designated for claims (note 14)	-	-	14,746
Undesignated	-	-	232,982
Special revenue funds	24,492	70,753	347,381
Debt service funds	-	1,945	1,945
Capital projects funds	-	91,898	91,898
Total fund balances	24,492	178,614	739,655
Total liabilities and fund balances	\$ 118,216	\$ 272,710	\$ 1,430,546

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

FRANKLIN COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 Year Ended December 31, 2008
 (Amounts in 000's)

	General	Board of MR & DD	Public Assistance	Children Services Board
Revenues:				
Sales tax	\$ 136,336	\$ -	\$ -	\$ -
Property taxes (note 6)	40,957	127,529	-	97,803
Licenses and permits	455	-	-	-
Fees and charges for services	48,019	7,565	-	3,584
Fines and forfeitures	598	-	-	-
Intergovernmental	39,725	63,432	163,824	73,560
Investment income	43,286	-	-	-
Other	4,308	505	3,767	248
Total revenues	313,684	199,031	167,591	175,195
Expenditures:				
Current:				
General government	82,872	-	-	-
Judicial	66,794	-	-	-
Public safety	108,026	-	-	-
Human services	4,246	-	178,830	168,597
Health	-	197,712	-	-
Public works	486	-	-	-
Conservation and recreation	-	-	-	-
Community development	1,702	-	-	-
Capital outlays	2,061	-	-	-
Debt service: (note 10)				
Principal retirement	441	8	46	6
Interest charges	132	-	20	-
Bond and note issuance cost	-	-	-	-
Intergovernmental grants	7,005	-	-	-
Total expenditures	273,765	197,720	178,896	168,603
Excess (deficiency) of revenues over (under) expenditures	39,919	1,311	(11,305)	6,592
Other financing sources (uses):				
Transfers in (notes 1 & 5)	7	-	6,282	-
Transfers out (notes 1 & 5)	(28,901)	-	-	-
Proceeds of notes (note 10)	-	-	-	-
Proceeds of loans	-	-	-	-
Premium on issuance of debt (note 10)	-	-	-	-
Capital leases (notes 10 & 11)	171	-	-	-
Sale of capital assets	105	1	-	5
Total other financing sources (uses)	(28,618)	1	6,282	5
Net change in fund balances	11,301	1,312	(5,023)	6,597
Fund balances - beginning	272,571	197,892	25	51,874
Fund balances - ending	\$ 283,872	\$ 199,204	\$ (4,998)	\$ 58,471

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

FRANKLIN COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

Year Ended December 31, 2008

(Amounts in 000's)

	<u>ADAMH Board</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Sales tax	\$ -	\$ -	\$ 136,336
Property taxes (note 6)	54,432	38,872	359,593
Licenses and permits	-	1,672	2,127
Fees and charges for services	-	24,694	83,862
Fines and forfeitures	-	1,814	2,412
Intergovernmental	90,029	77,777	508,347
Investment income	-	4,758	48,044
Other	236	19,232	28,296
Total revenues	144,697	168,819	1,169,017
Expenditures:			
Current:			
General government	-	28,057	110,929
Judicial	-	2,585	69,379
Public safety	-	18,636	126,662
Human services	-	46,875	398,548
Health	142,743	-	340,455
Public works	-	38,090	38,576
Conservation and recreation	-	19,395	19,395
Community development	-	1,734	3,436
Capital outlays	-	61,898	63,959
Debt service: (note 10)			
Principal retirement	3	25,192	25,696
Interest charges	1	13,583	13,736
Bond and note issuance cost	-	30	30
Intergovernmental grants	-	7,554	14,559
Total expenditures	142,747	263,629	1,225,360
Excess (deficiency) of revenues over (under) expenditures	1,950	(94,810)	(56,343)
Other financing sources (uses):			
Transfers in (notes 1 & 5)	-	23,838	30,127
Transfers out (notes 1 & 5)	(43)	(1,183)	(30,127)
Proceeds of notes (note 10)	-	15,000	15,000
Proceeds of loans	-	2,469	2,469
Premium on issuance of debt (note 10)	-	21	21
Capital leases (notes 10 & 11)	-	-	171
Sale of capital assets	-	94	205
Total other financing sources (uses)	(43)	40,239	17,866
Net change in fund balances	1,907	(54,571)	(38,477)
Fund balances - beginning	22,585	233,185	778,132
Fund balances - ending	\$ 24,492	\$ 178,614	\$ 739,655

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

FRANKLIN COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
Year Ended December 31, 2008
(Amounts in 000's)

	Business-type Activities Enterprise Funds			Governmental Activities
	Water and Sewer	Parking Facilities	Total	Internal Service Funds
Cash flows from operating activities:				
Cash collections from customers	\$ 5,261	\$ 2,736	\$ 7,997	\$ 67,394
Cash payments to suppliers	(3,835)	(331)	(4,166)	(65,653)
Cash payments for salaries	(919)	(1,344)	(2,263)	(681)
Net cash provided by (used for) operating activities	507	1,061	1,568	1,060
Cash flows from capital and related financing activities:				
Proceeds of capital grants	524	-	524	-
Construction and acquisition of capital assets	(227)	(104)	(331)	-
Proceeds of loans for capital purposes	182	-	182	-
Principal payments on bonds and notes	(410)	(1,110)	(1,520)	-
Interest payments on bonds and notes	(153)	(167)	(320)	-
Net cash used in capital and related financing activities	(84)	(1,381)	(1,465)	-
Increase (decrease) in cash for the year	423	(320)	103	1,060
Cash and cash equivalents - beginning	2,384	3,289	5,673	14,455
Cash and cash equivalents - ending	\$ 2,807	\$ 2,969	\$ 5,776	\$ 15,515
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ 236	\$ 865	\$ 1,101	\$ (411)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	474	312	786	15
Changes in operating assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(51)	9	(42)	175
Due from other funds	-	(62)	(62)	4
Inventories	(86)	(9)	(95)	-
Prepaid items	-	-	-	(445)
Increase (decrease) in:				
Accrued wages	11	4	15	5
Accounts payable	(88)	(59)	(147)	1,728
Due to other funds	-	(3)	(3)	2
Compensated absences	11	4	15	(13)
Net cash provided by (used for) operating activities	\$ 507	\$ 1,061	\$ 1,568	\$ 1,060

NONCASH CAPITAL TRANSACTIONS

Construction of capital assets in accounts payable	\$ 59	\$ -	\$ 59	\$ -
--	-------	------	-------	------

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

FRANKLIN COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2009

(Amounts in the 000's)

	<u>General</u>	<u>FCBDD</u>	<u>Public Assistance</u>	<u>Children Services Board</u>
Assets:				
Equity with County Treasurer (notes 1 & 4)	\$ 226,914	\$ 239,514	\$ 7,118	\$ 74,712
Cash and investments in segregated accounts (notes 1 & 4)	1	-	-	-
Property taxes receivable, net (note 6)	41,094	175,554	-	134,788
Accounts receivable	1,545	3,034	108	31
Accrued interest receivable	3,424	-	-	-
Sales taxes receivable	34,246	-	-	-
Due from other funds (note 5)	974	-	-	10
Due from component unit (notes 1 & 5)	50	-	-	-
Due from other governments	17,203	28,433	18,548	38,334
Notes receivable (note 7)	3,172	-	-	-
Leases receivable (note 8)	300	-	-	-
Loans receivable, net (note 1)	-	-	-	-
Inventories (note 1)	2,417	525	15	22
Advances to other funds (notes 1 & 5)	12,746	-	-	-
Restricted cash (notes 1 & 4)	1,773	-	-	-
Total assets	\$ 345,859	\$ 447,060	\$ 25,789	\$ 247,897
Liabilities and fund balances:				
Liabilities:				
Accrued wages	\$ 5,599	\$ 2,513	\$ 946	\$ 1,332
Accounts payable	6,826	5,648	12,902	8,731
Matured bonds and interest payable	-	-	-	-
Due to other funds (note 5)	10	7	519	189
Due to component unit (note 5)	-	197	-	-
Deferred revenue (note 1)	30,844	36,851	7,884	39,903
Unearned revenue (note 1)	39,006	166,328	2,919	129,650
Advances from other funds (notes 1 & 5)	-	-	3,030	-
Liabilities payable from restricted assets	1,773	-	-	-
Total liabilities	84,058	211,544	28,200	179,805
Fund balances: (note 1)				
Reserved for notes receivable	3,172	-	-	-
Reserved for inventories	2,417	525	15	22
Reserved for advances to other funds	12,746	-	-	-
Unreserved, reported in:				
General fund:				
Designated for future years' expenditures (note 13)	18,465	-	-	-
Designated for claims (note 14)	15,251	-	-	-
Undesignated	209,750	-	-	-
Special revenue funds	-	234,991	(2,426)	68,070
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balances	261,801	235,516	(2,411)	68,092
Total liabilities and fund balances	\$ 345,859	\$ 447,060	\$ 25,789	\$ 247,897

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

(Continued on next page)

FRANKLIN COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2009

(Amounts in the 000's)

	ADAMH Board	Other Governmental Funds	Total Governmental Funds
Assets:			
Equity with County Treasurer (notes 1 & 4)	\$ 30,092	\$ 136,529	\$ 714,879
Cash and investments in			
segregated accounts (notes 1 & 4)	-	2,401	2,402
Property taxes receivable, net (note 6)	60,751	43,462	455,649
Accounts receivable	1	1,919	6,638
Accrued interest receivable	-	302	3,726
Sales taxes receivable	-	-	34,246
Due from other funds (note 5)	-	160	1,144
Due from component unit (notes 1 & 5)	-	-	50
Due from other governments	25,955	28,671	157,144
Notes receivable (note 7)	-	10,375	13,547
Leases receivable (note 8)	-	2,310	2,610
Loans receivable, net (note 1)	-	3,816	3,816
Inventories (note 1)	-	1,122	4,101
Advances to other funds (notes 1 & 5)	-	-	12,746
Restricted cash (notes 1 & 4)	-	-	1,773
Total assets	\$ 116,799	\$ 231,067	\$ 1,414,471
Liabilities and fund balances:			
Liabilities:			
Accrued wages	\$ 116	\$ 1,652	\$ 12,158
Accounts payable	16,716	17,868	68,691
Matured bonds and interest payable	-	676	676
Due to other funds (note 5)	-	510	1,235
Due to component unit (note 5)	-	-	197
Deferred revenue (note 1)	15,313	26,443	157,238
Unearned revenue (note 1)	57,713	49,744	445,360
Advances from other funds (notes 1 & 5)	-	9,716	12,746
Liabilities payable from restricted assets	-	-	1,773
Total liabilities	89,858	106,609	700,074
Fund balances: (note 1)			
Reserved for notes receivable	-	10,375	13,547
Reserved for inventories	-	1,122	4,101
Reserved for advances to other funds	-	-	12,746
Unreserved, reported in:			
General fund:			
Designated for future years' expenditures (note 13)	-	-	18,465
Designated for claims (note 14)	-	-	15,251
Undesignated	-	-	209,750
Special revenue funds	26,941	65,260	392,836
Debt service funds	-	847	847
Capital projects funds	-	46,854	46,854
Total fund balances	26,941	124,458	714,397
Total liabilities and fund balances	\$ 116,799	\$ 231,067	\$ 1,414,471

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

FRANKLIN COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

Year Ended December 31, 2009

(Amounts in 000's)

	<u>General</u>	<u>FCBDD</u>	<u>Public Assistance</u>	<u>Children Services Board</u>
Revenues:				
Sales tax	\$ 123,887	\$ -	\$ -	\$ -
Property taxes (note 6)	39,375	153,036	-	95,662
Licenses and permits	402	-	-	-
Fees and charges for services	43,406	9,780	-	690
Fines and forfeitures	1,655	-	-	-
Intergovernmental	37,592	75,882	156,670	77,458
Investment income	15,550	-	-	-
Other	3,679	4,167	4,045	1,057
Total revenues	265,546	242,865	160,715	174,867
Expenditures:				
Current:				
General government	74,849	-	-	-
Judicial	68,295	-	-	-
Public safety	112,033	-	-	-
Human services	4,438	-	163,918	165,254
Health	-	206,839	-	-
Public works	508	-	-	-
Conservation and recreation	-	-	-	-
Community development	2,956	-	-	-
Capital outlays	44	-	-	-
Debt service: (note 10)				
Principal retirement	450	-	15	-
Interest charges	135	-	1	-
Debt issuance cost	-	-	-	-
Intergovernmental grants	6,337	-	-	-
Total expenditures	270,045	206,839	163,934	165,254
Excess (deficiency) of revenues over (under) expenditures	(4,499)	36,026	(3,219)	9,613
Other financing sources (uses):				
Transfers in (notes 1 & 5)	5,862	250	5,806	-
Transfers out (notes 1 & 5)	(23,709)	-	-	-
Issuance of debt (note 10)	-	-	-	-
Issuance of refunding bonds	-	-	-	-
Premium on issuance of debt (note 10)	-	-	-	-
Payment to bond agent	-	-	-	-
Call premium on refunded bonds	-	-	-	-
Capital leases (notes 10 & 11)	160	-	-	-
Sale of capital assets	115	36	-	8
Total other financing sources (uses)	(17,572)	286	5,806	8
Net change in fund balances	(22,071)	36,312	2,587	9,621
Fund balances - beginning	283,872	199,204	(4,998)	58,471
Fund balances - ending	\$ 261,801	\$ 235,516	\$ (2,411)	\$ 68,092

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

(Continued on next page)

FRANKLIN COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2009
(Amounts in 000's)

	ADAMH Board	Other Governmental Funds	Total Governmental Funds
Revenues:			
Sales tax	\$ -	\$ -	\$ 123,887
Property taxes (note 6)	53,208	37,955	379,236
Licenses and permits	-	1,781	2,183
Fees and charges for services	-	33,209	87,085
Fines and forfeitures	-	2,080	3,735
Intergovernmental	92,323	81,024	520,949
Investment income	-	1,161	16,711
Other	275	16,541	29,764
Total revenues	145,806	173,751	1,163,550
Expenditures:			
Current:			
General government	-	27,446	102,295
Judicial	-	3,250	71,545
Public safety	-	17,979	130,012
Human services	-	48,210	381,820
Health	143,312	-	350,151
Public works	-	40,087	40,595
Conservation and recreation	-	19,468	19,468
Community development	-	2,664	5,620
Capital outlays	-	93,204	93,248
Debt service: (note 10)			
Principal retirement	4	26,415	26,884
Interest charges	1	13,290	13,427
Debt issuance cost	-	572	572
Intergovernmental grants	-	11,793	18,130
Total expenditures	143,317	304,378	1,253,767
Excess (deficiency) of revenues over (under) expenditures	2,489	(130,627)	(90,217)
Other financing sources (uses):			
Transfers in (notes 1 & 5)	-	19,236	31,154
Transfers out (notes 1 & 5)	(40)	(7,405)	(31,154)
Issuance of debt (note 10)	-	59,015	59,015
Issuance of refunding bonds	-	42,175	42,175
Premium on issuance of debt (note 10)	-	6,806	6,806
Payment to bond agent	-	(42,559)	(42,559)
Call premium on refunded bonds	-	(838)	(838)
Capital leases (notes 10 & 11)	-	-	160
Sale of capital assets	-	41	200
Total other financing sources (uses)	(40)	76,471	64,959
Net change in fund balances	2,449	(54,156)	(25,258)
Fund balances - beginning	24,492	178,614	739,655
Fund balances - ending	\$ 26,941	\$ 124,458	\$ 714,397

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

FRANKLIN COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds
Year Ended December 31, 2009
(Amounts in 000's)

	Business-type Activities Enterprise Funds			Governmental Activities
	Water and Sewer	Parking Facilities	Total	Internal Service Funds
Cash flows from operating activities:				
Cash collections from customers	\$ 5,637	\$ 2,509	\$ 8,146	\$ 74,738
Cash payments to suppliers	(3,871)	(1,047)	(4,918)	(75,971)
Cash payments for salaries	(1,072)	(460)	(1,532)	(732)
Net cash provided by (used for) operating activities	694	1,002	1,696	(1,965)
Cash flows from noncapital financing activities:				
Subsidy from federal grant	50	-	50	8
Cash flows from capital and related financing activities:				
Construction and acquisition of capital assets	(881)	(280)	(1,161)	-
Issuance of debt for capital purposes	300	-	300	-
Principal payments on debt	(381)	(875)	(1,256)	-
Interest payments on debt	(138)	(109)	(247)	-
Net cash used in capital and related financing activities	(1,100)	(1,264)	(2,364)	-
Increase (decrease) in cash for the year	(356)	(262)	(618)	(1,967)
Cash and cash equivalents - beginning	2,807	2,969	5,776	15,515
Cash and cash equivalents - ending	\$ 2,451	\$ 2,707	\$ 5,158	\$ 13,558
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ 811	\$ 586	\$ 1,397	\$ (3,786)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	430	346	776	15
Changes in operating assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(89)	-	(89)	(23)
Due from other funds	-	62	62	(9)
Inventories	(11)	3	(8)	-
Prepaid items	-	-	-	(75)
Increase (decrease) in:				
Accrued wages	(29)	(11)	(40)	(20)
Accounts payable	(400)	14	(386)	1,932
Due to other funds	2	(2)	-	(1)
Compensated absences	(20)	4	(16)	2
Net cash provided by (used for) operating activities	\$ 694	\$ 1,002	\$ 1,696	\$ (1,965)
NONCASH CAPITAL TRANSACTIONS				
Contributions from other governments	\$ 133	\$ -	\$ 133	\$ -
Construction of capital assets in accounts payable	\$ 396	\$ -	\$ 396	\$ -

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

FRANKLIN COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2010**

(Amounts in 000's)

	<u>General</u>	<u>Board of Developmental Disabilities</u>	<u>Children Services Board</u>	<u>ADAMH Board</u>
Assets:				
Equity with County Treasurer (notes 1 & 4)	\$ 201,833	\$ 275,850	\$ 112,237	\$ 44,860
Cash and investments in segregated accounts (notes 1 & 4)	1	-	-	-
Property taxes receivable, net (note 6)	40,514	173,803	131,972	60,205
Accounts receivable	1,362	2,803	-	24
Accrued interest receivable	2,421	-	-	-
Sales taxes receivable	36,024	-	-	-
Due from other funds (note 5)	1,144	-	13	94
Due from component unit (notes 5 & 18)	50	-	-	-
Due from other governments	17,260	28,255	39,091	34,439
Notes receivable (note 7)	3,098	-	-	-
Leases receivable (note 8)	300	-	-	-
Loans receivable, net (note 1)	-	-	-	-
Inventories (note 1)	2,661	465	13	-
Advances to other funds (notes 1 & 5)	11,207	-	-	-
Restricted cash (notes 1 & 4)	1,774	-	-	-
Total assets	<u>\$ 319,649</u>	<u>\$ 481,176</u>	<u>\$ 283,326</u>	<u>\$ 139,622</u>
Liabilities and fund balances:				
Liabilities:				
Accrued wages	\$ 6,642	\$ 2,848	\$ 1,627	\$ 121
Accounts payable	5,437	6,132	7,861	19,921
Matured bonds and interest payable	-	-	-	-
Due to other funds (note 5)	12	30	294	-
Due to component unit (notes 5 & 18)	-	166	-	-
Deferred revenue (note 1)	30,001	28,523	38,430	18,048
Unearned revenue (note 1)	39,017	167,186	127,025	58,023
Advances from other funds (notes 1 & 5)	-	-	-	-
Liabilities payable from restricted assets	1,774	-	-	-
Total liabilities	<u>82,883</u>	<u>204,885</u>	<u>175,237</u>	<u>96,113</u>
Fund balances: (note 1)				
Reserved for notes receivable	3,098	-	-	-
Reserved for advances to other funds	11,207	-	-	-
Reserved for inventories	2,661	465	13	-
Unreserved, reported in:				
General fund:				
Designated for future years' expenditures (note 13)	18,161	-	-	-
Designated for claims (note 14)	9,017	-	-	-
Undesignated	192,622	-	-	-
Special revenue funds	-	275,826	108,076	43,509
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balances	<u>236,766</u>	<u>276,291</u>	<u>108,089</u>	<u>43,509</u>
Total liabilities and fund balances	<u>\$ 319,649</u>	<u>\$ 481,176</u>	<u>\$ 283,326</u>	<u>\$ 139,622</u>

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

(Continued on next page)

FRANKLIN COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2010**

(Amounts in 000's)

	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets:			
Equity with County Treasurer (notes 1 & 4)	\$ 5,893	\$ 107,776	\$ 748,449
Cash and investments in segregated accounts (notes 1 & 4)	-	2,277	2,278
Property taxes receivable, net (note 6)	-	43,051	449,545
Accounts receivable	52	2,368	6,609
Accrued interest receivable	-	36	2,457
Sales taxes receivable	-	-	36,024
Due from other funds (note 5)	-	247	1,498
Due from component unit (notes 5 & 18)	-	-	50
Due from other governments	4,838	32,551	156,434
Notes receivable (note 7)	-	9,315	12,413
Leases receivable (note 8)	-	2,072	2,372
Loans receivable, net (note 1)	-	3,806	3,806
Inventories (note 1)	6	1,154	4,299
Advances to other funds (notes 1 & 5)	-	-	11,207
Restricted cash (notes 1 & 4)	-	-	1,774
Total assets	<u>\$ 10,789</u>	<u>\$ 204,653</u>	<u>\$ 1,439,215</u>
Liabilities and fund balances:			
Liabilities:			
Accrued wages	\$ 1,181	\$ 1,969	\$ 14,388
Accounts payable	1,933	12,855	54,139
Matured bonds and interest payable	-	658	658
Due to other funds (note 5)	684	503	1,523
Due to component unit (notes 5 & 18)	-	-	166
Deferred revenue (note 1)	431	28,571	144,004
Unearned revenue (note 1)	2,418	48,689	442,358
Advances from other funds (notes 1 & 5)	2,084	9,123	11,207
Liabilities payable from restricted assets	-	-	1,774
Total liabilities	<u>8,731</u>	<u>102,368</u>	<u>670,217</u>
Fund balances: (note 1)			
Reserved for notes receivable	-	9,315	12,413
Reserved for advances to other funds	-	-	11,207
Reserved for inventories	6	1,154	4,299
Unreserved, reported in:			
General fund:			
Designated for future years' expenditures (note 13)	-	-	18,161
Designated for claims (note 14)	-	-	9,017
Undesignated	-	-	192,622
Special revenue funds	2,052	66,918	496,381
Debt service funds	-	380	380
Capital projects funds	-	24,518	24,518
Total fund balances	<u>2,058</u>	<u>102,285</u>	<u>768,998</u>
Total liabilities and fund balances	<u>\$ 10,789</u>	<u>\$ 204,653</u>	<u>\$ 1,439,215</u>

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

FRANKLIN COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010**

(Amounts in 000's)

	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues:			
Sales tax	\$ -	\$ -	\$ 130,621
Property taxes (note 6)	-	38,299	403,734
Licenses and permits	-	1,440	1,885
Fees and charges for services	-	34,908	94,178
Fines and forfeitures	-	3,001	4,357
Intergovernmental	88,188	89,739	503,273
Investment income	-	460	16,968
Other	2,136	19,596	28,620
Total revenues	90,324	187,443	1,183,636
Expenditures:			
Current:			
General government	-	29,137	110,619
Judicial	-	3,997	71,873
Public safety	-	18,607	133,933
Human services	91,258	47,479	308,775
Health	-	-	358,089
Public works	-	42,989	43,508
Conservation and recreation	-	19,576	19,576
Community development	-	3,970	5,893
Capital outlays	-	58,503	58,693
Debt service: (note 10)			
Principal retirement	15	51,027	51,487
Interest charges	4	15,029	15,145
Debt issuance cost	-	416	416
Intergovernmental grants	-	10,444	16,793
Total expenditures	91,277	301,174	1,194,800
Excess (deficiency) of revenues over (under) expenditures	(953)	(113,731)	(11,164)
Other financing sources (uses):			
Transfers in (notes 1 & 5)	5,321	28,044	33,365
Transfers out (notes 1 & 5)	-	(2,027)	(33,365)
Issuance of debt (note 10)	-	65,490	65,490
Premium on issuance of debt (note 10)	-	36	36
Capital leases (notes 10 & 11)	101	-	101
Sale of capital assets	-	15	138
Total other financing sources (uses)	5,422	91,558	65,765
Net change in fund balances	4,469	(22,173)	54,601
Fund balances - beginning	(2,411)	124,458	714,397
Fund balances - ending	\$ 2,058	\$ 102,285	\$ 768,998

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

FRANKLIN COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2010

(Amounts in 000's)

	Business-type Activities Enterprise Funds			Governmental Activities
	Water and Sewer	Parking Facilities	Total	Internal Service Funds
Cash flows from operating activities:				
Cash collections from customers	\$ 5,928	\$ 2,423	\$ 8,351	\$ 79,234
Cash payments to suppliers	(5,006)	(901)	(5,907)	(77,479)
Cash payments for salaries	(993)	(504)	(1,497)	(738)
Net cash provided by (used for) operating activities	(71)	1,018	947	1,017
Cash flows from noncapital financing activities:				
Subsidy from federal grant	-	-	-	114
Cash flows from capital and related financing activities:				
Construction and acquisition of capital assets	(2,839)	-	(2,839)	-
Issuance of debt for capital purposes	9,225	-	9,225	-
Subsidy from federal grant	1,652	-	1,652	-
Principal payments on debt	(388)	(925)	(1,313)	-
Interest payments on debt	(122)	(72)	(194)	-
Net cash provided by (used for) capital and related financing activities	7,528	(997)	6,531	-
Cash flows from investing activities:				
Interest received	44	-	44	-
Increase (decrease) in cash for the year	7,501	21	7,522	1,131
Cash and cash equivalents - beginning	2,451	2,707	5,158	13,558
Cash and cash equivalents - ending	<u>\$ 9,952</u>	<u>\$ 2,728</u>	<u>\$ 12,680</u>	<u>\$ 14,689</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (712)	\$ 658	\$ (54)	\$ 2,110
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	429	364	793	15
Changes in operating assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(152)	7	(145)	(72)
Due from other funds	-	(10)	(10)	(3)
Due from other governments	-	-	-	11
Inventories	(3)	(1)	(4)	-
Prepaid items	-	-	-	39
Increase (decrease) in:				
Accrued wages	8	3	11	19
Accounts payable	334	(5)	329	(1,092)
Due to other funds	4	-	4	(1)
Compensated absences	21	2	23	(9)
Net cash provided by (used for) operating activities	<u>\$ (71)</u>	<u>\$ 1,018</u>	<u>\$ 947</u>	<u>\$ 1,017</u>
Noncash Capital Transactions				
Contributions from other governments	<u>\$ 134</u>	<u>\$ -</u>	<u>\$ 134</u>	<u>\$ -</u>
Construction of capital assets in accounts payable	<u>\$ 1,606</u>	<u>\$ -</u>	<u>\$ 1,606</u>	<u>\$ -</u>

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



Franklin County Municipal Court
Lori M. Tyack, Clerk

--- End of Application ---



April 2, 2012

Terry Brown
Franklin County Municipal Court
375 S. High St. 4th
Columbus, Ohio 43215

RE: Application Cure Letter

Dear Terry Brown:

The Ohio Department of Development (Development) has received and is currently reviewing your application for Round 1 of Local Government Innovation Fund program. During this review Development has determined that additional information is needed for your application. The identified item(s) requiring your attention are listed on the attached page(s). Please respond only to the issues raised. Failure to fully address all the identified items could lead to a competitive score reduction or ineligibility for Round 1 of the Local Government Innovation Fund program. **A written response from the applicant to this completeness review is due to Development no later than 5:00 p.m. on April 30, 2012.** Please send the response in a single email to lgif@development.ohio.gov and include "Cure—Project Name" in the subject line.

While this cure letter represents the additional information needed for Development review, the Local Government Innovation Council continues to reserve the right to request additional information about your application.

Thank you once again for your participation in Local Government Innovation program. Please contact the Office of Redevelopment at lgif@development.ohio.gov or 614-995-2292 if you have further questions regarding your application or the information requested in this letter.

Sincerely,

Thea J. Walsh, AICP
Deputy Chief, Office of Redevelopment
Ohio Department of Development

Local Government Innovation Fund Completeness Review

Applicant: Franklin County Municipal Court
Project Name: FCMC Electronic Filing Solution Feasibility Study
Request Type: Grant

Issues for Response

1. Budget

Please provide a line item budget that includes at minimum: 1) the sources of all funds being contributed to the project include **all** sources—cash, in-kind, etc.; 2) the uses of all funds (provide a line item for each use); 3) the total project costs (including the funding request **and** the local match. Please be sure that all uses of funds are eligible expenses as set forth in the program guidelines.

Example:

Collaboration Village's Project Budget

Sources of Funds

LGIF Request	\$100,000
Match Contribution (10%)	\$ 11,111
Total	\$111,111

Uses of Funds

Consultant Fees for Study	\$111,111
Total	\$111,111

Total Project Cost: \$111,111

2. Match

For **in-kind contributions**, please provide documentation as outlined in section 2.06 of the Local Government Innovation Fund program policies. Certification of in-kind contributions may only be made for past investments. Anticipated in-kind contributions must be certified **after** the contribution is made.

Local Government Innovation Fund Cure Response

Applicant: Franklin County Municipal Court
Project Name: FCMC Electronic Filing Solution Feasibility Study
Request Type: Grant

Response to Issues

1. Budget

FCMC Electronic Filing Solution Feasibility Study Project Budget

Source of Funds

LGIF Request	\$20,000.00
Match Contribution (50%)	\$20,000.00
In-Kind Contribution: Staff Time (in dollars)	\$ 3,283.02
Total	\$42,000.00

Uses of Funds

Consultant Fees for Study	\$40,000.00
Staff Time for Study	\$ 3,283.02
Total	\$42,000.00

Total Project Cost: \$42,000.00

2. Match

Franklin County Municipal Court Clerk	
Staff Members	Total Estimated In-Kind Contribution
Terry Brown	\$ 1,647.22
Obie Lucas	
Ahmed Kasheer	
Rhonda Ferguson	
Matthew Pandy	
Sancha Young	
Mike VanGundy	

Franklin County Municipal Court	
Staff Members	Total Estimated In-Kind Contribution
Keith Bartlett	\$ 567.00
Bob McGee	
Judges	

Columbus Police Department	
Staff Members	Total Estimated In-Kind Contribution
James Hasley	\$ 280.00
Sgt. Michael Masi	

Franklin County Sheriff	
Staff Members	Total Estimated In-Kind Contribution
Sharon Crowther	\$ 333.00
Lt. Vincent Brammer	
Sgt. John Myers	

Columbus City Attorney	
Staff Members	Total Estimated In-Kind Contribution
Hunter Sully	\$ 110.80

Franklin County Public Defender	
Staff Member	Total Estimated In-Kind Contribution
Marla Dolchin	\$ 345.00

Total Estimated In-Kind Contributions	
\$	3,283.02