

JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
MARION COUNTY**

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**FINANCIAL CONDITION
MARION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity NUMBER	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Water and Waste Disposal Systems for Rural Communities	N/A	10.760	\$1,965,976
<i>Passed Through Ohio Department of Education</i>			
Child Nutrition Cluster:			
National School Lunch Program	066126-IH-MR	10.555	5,702
	123-745	10.555	17,716
	094-375	10.555	<u>39,758</u>
Total National School Lunch Program/Child Nutrition Cluster			63,176
Child and Adult Care Food Program	083-360	10.558	<u>145,602</u>
Total U.S. Department of Agriculture			<u>2,174,754</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grants/State's Program	B-F-97-047-01	14.228	9,685
	B-F-98-047-01	14.228	108,183
	B-W-96-047-01	14.228	<u>361,624</u>
Total U.S. Department of Housing and Urban Development			<u>479,492</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed Through Governor's Office of Criminal Justice:</i>			
Local Law Enforcement Block Grants Program	99-LBVX-6780	16.592	15,000
Public Safety Partnership and Community Policing Grant	95-CFWX-4681	16.710	<u>18,750</u>
Total U.S. Department of Justice			<u>33,750</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed Through Ohio Department of EPA:</i>			
Interagency Hazardous Materials Public Sector Training	31-6400076W	20.703	<u>1,000</u>
Total U.S. Department of Transportation			<u>1,000</u>

**FINANCIAL CONDITION
MARION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity NUMBER	Federal CFDA Number	Disbursements
<u>U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
<i>Passed Through Ohio Department of Public Safety:</i>			
Emergency Management State and Local Assistance	31-6400076W	83.534	15,244
Total Federal Emergency Management Agency			15,244
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education Grants to States	066126-6B-SF-99P	84.027	28,733
Special Education Preschool Grants	066126-PG-SI-99P	84.173	20,302
Total Special Education Cluster			49,035
Innovative Education Program Strategies	066126C2SI99	84.298	1,005
Total U.S. Department of Education			50,040
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Human Services:</i>			
Independent Living	31-6400076W	93.674	4,312
Child Welfare Services State Grant	31-6400076W	93.645	101,928
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Medical Assistance Program	31-6400076W	93.778	686,672
Social Services Block Grant	31-6400076W	93.667	60,267
Total U.S. Department of Health and Human Services			853,179
Total Federal Awards Expenditures			<u><u>\$3,607,459</u></u>

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

**FINANCIAL CONDITION
MARION COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE 2 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money was recorded as a disbursement in prior years and does not appear on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property and by a secured interest on equipment and/or other assets. At December 31, 1999, the amount of loans outstanding under this agreement was \$94,656.

NOTE 3 - SUBRECIPIENTS

The County passed-through \$360,000 in Federal assistance received from the Ohio Department of Development to the Village of LaRue (subrecipient). As described in Note 1, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE 4 - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

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STATE OF OHIO
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Marion County
100 North Main Street
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited the general purpose financial statements of Marion County, Ohio, (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 2, 2000. We did not audit the financial statements of MARCA Industries, Inc., the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit, is based on the report of the other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of MARCA Industries, Inc., the component unit, were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 2, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Board of County Commissioners
Marion County
Report on Compliance and Internal Control Required by
Government Auditing Standards
Page 2

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 2, 2000.

This report is intended for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

June 2, 2000



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND SCHEDULE
OF FEDERAL AWARDS EXPENDITURES**

Marion County
100 North Main Street
Marion, Ohio 43302

To the Board of County Commissioners:

Compliance

We have audited the compliance of Marion County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 1999. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs are the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted one matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 2, 2000.

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of Marion County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 2, 2000. We did not audit the financial statements of MARCA Industries, Inc., the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for the discretely presented component unit, is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

June 2, 2000

**FINANCIAL CONDITION
MARION COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505**

DECEMBER 31, 1999

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Water and Waste Disposal Systems for Rural Communities, 10.760; Community Development Block Grant, 14.228; Medical Assistance Program, 93.778
(d)(1)(viii)	Dollar Threshold: Type AIB Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

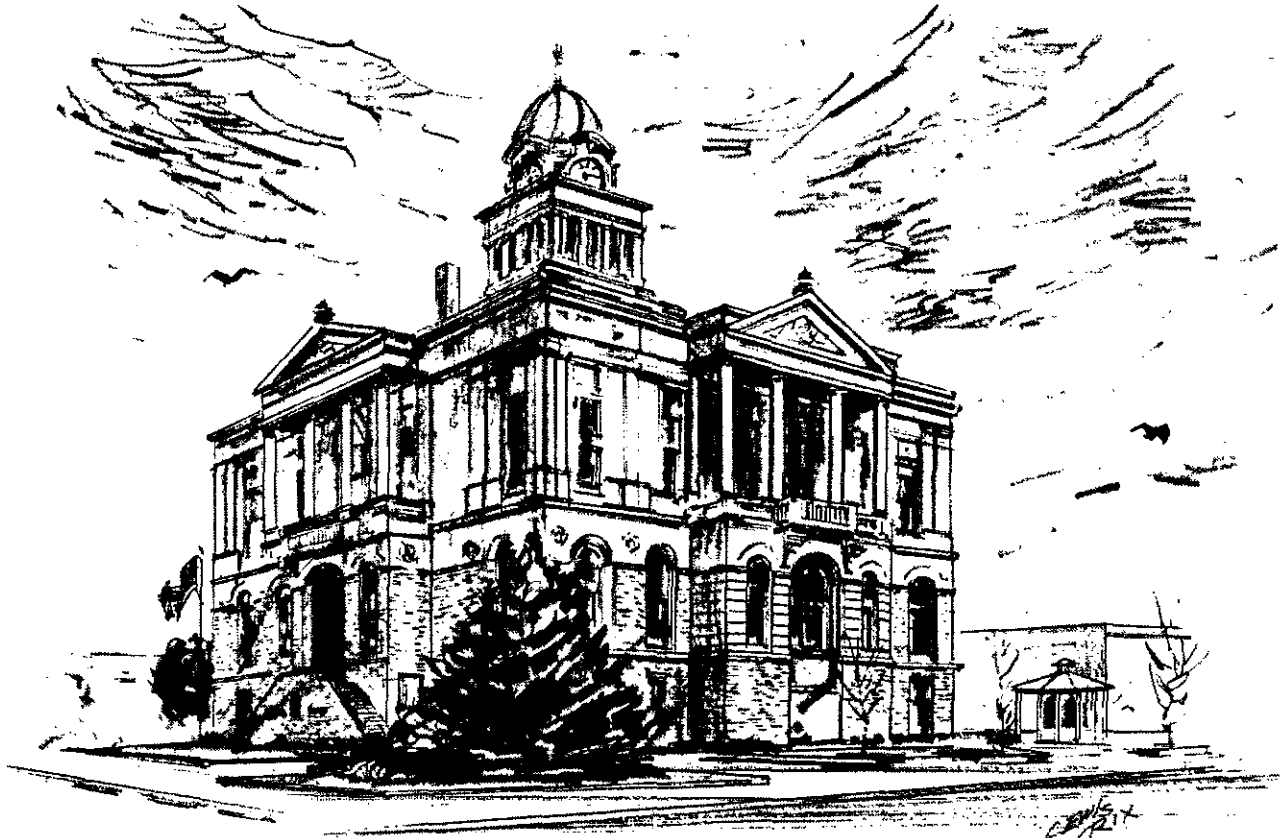
**FINANCIAL CONDITION
MARION COUNTY**

DECEMBER 31, 1999

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No <u>Longer Valid</u> ; <i>Explain:</i>
98-60651-1	Ohio Rev. Code Section 3375.53, distribution of liquor fine money to law library not to exceed \$1,200 annually.	Yes	Finding no longer valid. Finding for recovery was paid by the Law Library to the County.
98-60651-2 and 1997-60651-001	Part 68 of the Department of Development's <i>Ohio Consolidated Plan</i> , Fifteen Day Rule	Yes	Finding no longer valid. County has corrected this problem.

MARION COUNTY, OHIO



*Marion County Courthouse
Marion, Ohio*

COMPREHENSIVE

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 1999

MARION COUNTY, OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999**

**ISSUED BY THE MARION COUNTY AUDITORS OFFICE
MICHELE A. PEARSON
COUNTY AUDITOR**

Marion County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 1999
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MICHELE A PEARSON

MARION COUNTY AUDITOR
COURTHOUSE SQUARE 100 N MAIN ST
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Telephone 614-382-4811
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June 2, 2000

Honorable Kathy Lyons
Honorable M. Kirk Moreland
Honorable John Watkins

Citizens of Marion County:

It is a privilege to submit to you the 1999 Comprehensive Annual Financial Report (CAFR) for Marion County. I believe this report reflects both careful stewardship of the County's assets and dedicated service by the various departments to the citizens of Marion County. This report conforms to generally accepted accounting principles and provides full and complete disclosure of the financial position and operations of Marion County for the year ended December 31, 1999. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentations, including all disclosures, rests with the County Auditor's office.

This report is presented in three sections: introductory, financial, and statistical. The introductory section contains a table of contents, a letter of transmittal, a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded to Marion County for its 1998 CAFR, a list of principal officials, and an organizational chart. The financial section contains the Auditor of State of Ohio's letter of opinion, the general purpose financial statements, and relevant supplemental financial statements and schedules for 1999. The statistical section presents social and economic data, financial trends, and the fiscal capacity of Marion County.

THE COUNTY

Formed by an Act of the Ohio General Assembly on May 1, 1824, the County was named for General Francis Marion of Revolutionary War fame. Marion County encompasses fifteen townships, seven villages and one city, covers 409 square miles and has a population of approximately 69,000 according to an estimate calculated by the Marion County Regional Planning Commission.

The County has only those powers conferred upon it by Ohio statutes. The elected three-member Board of County Commissioners functions as both the legislative and executive branch of the County. Each Commissioner serves a term of four years. In addition to the County Auditor, who serves as the chief fiscal officer, there are seven elected administrative officials, each of whom operates independently as set forth by Ohio law. These officials are the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. All of these officials serve four year terms. The Common Pleas Court Judges and the Juvenile/Probate Judge are elected on a county-wide basis to oversee the County's judicial system. Judges are elected to six year terms.

REPORTING ENTITY AND SERVICES

The County provides its citizens with a wide range of services that include human and social services, health and community assistance services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates two enterprise funds which include a county home operating fund and a sewer operating fund. For financial reporting purposes, the County (the primary government) includes all agencies, departments and organizations and component units in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The Marion County Board of Mental Retardation and Developmental Disabilities, and the Marion County Children Services Board are part of the primary government. MARCA Industries has been included as a discretely presented component unit.

The County serves as fiscal officer and custodian of funds for the Marion County General Health District, the Marion County Soil and Water Conservation District, the Marion County Regional Planning Commission, the Marion County Disaster Services Board, the Marion County Local Emergency Planning Commission, Delaware, Knox, Marion, and Morrow Solid Waste District, the Marion-Hardin Corrections Commission, the Marion Crawford ADAMH Board, and the Marion County Park District whose activities are included in this report as agency funds.

Other entities independent of Marion County and, therefore, excluded from this report include the Marion General Hospital, North Central Ohio Educational Service Center, the Marion County Tourist and Visitor's Bureau, the Marion County Community Improvement Corporation, the Marion County Historical Society, the Marion County Law Library, the Marion County Agricultural Society, and the Marion Municipal Airport.

A complete discussion of the County's reporting entity is provided in Note 1 of the Notes to the General Purpose Financial Statements.

ECONOMIC CONDITION AND OUTLOOK

"If not us, who? If not now, when?"

Winston Churchill

"When it's really working right the whole community has to work together. The County is doing its part, the city is doing its part and they're not fighting. The developers and professionals are doing their part. It's a symbiotic relationship."

Dave Claborn, President
Marion CAN-DO

Community forces working together translated into continued economic growth in Marion County in 1999. Following on the heels of the siting of LTV Steel at the newly developed Dual Rail Industrial Park in 1998, Marion County was successful in locating two automotive manufacturing industries at the park in 1999, U S Yachiyo and Marion Industries. Incentive packages included 100 percent 10 year personal property tax abatement and 20 year tax increment financing in exchange for a combined 202 jobs, \$39 million investment, and direct payments by the companies to the schools. Tax increment financing will be used to divert real estate taxes to debt service on infrastructure such as roads and rails needed to further develop the park. The following chart details investments, the dimensions of building improvements, and jobs created for U S Yachiyo and Marion Industries along with other industrial expansions in 1999:

Company	Jobs	Investment	Building Dimensions
*U S Yachiyo	82	\$29 million	120,000 square feet
*Marion Industries	120	18 million	144,000 square feet
Golden Valley Microwave Foods	90	12 million	100,000 square feet
*Accu-Tec Custom Packaging	50	1.5 million	43,000 square feet
Highway Safety Corp	20	1.5 million	11,000 square feet
*Hildreth Industries	28	3.5 million	27,000 square feet
Wyandot Corp	100	2.1 million	57,000 square feet

*New to Marion

"Many cities were evaluated but in the end the support, cooperation, and friendliness of so many people made ... (this) possible."

Hideo Sakta, General Mgr. Overseas Operation
U S Yachiyo

~*~*~*

Marion County's unemployment rate continued to drop in 1999. Marion County's 3.8 percent rate was lower than the State of Ohio's 4.3 percent rate and the United State's average rate of 4.2 percent. Diversification of the local economy was the key to erasing the double digit unemployment of the mid 1980's. However, the tight labor market hindered some local employers in finding perspective employees. To help with this problem, a partnership formed between the Marion Area Chamber of Commerce and the Department of Human Services to help people on public assistance get into the workforce and to give employers untapped potential employees.

~*~*~*

On a less successful note, Health First, one of the first health maintenance organizations in the country, failed in 1999. The Ohio Department of Insurance intervened and arranged a buy out by Medical Mutual. 100 jobs were lost and 40,000 members experienced the trauma of finding another insurance company. Senior citizens were particularly hard hit as Medical Mutual did not accept their accounts. The community, led by the Chamber of Commerce, worked together to absorb the laid off Health First workers. A spokesman for the Ohio Bureau of Employment Services in Marion reported very few unemployment claims resulting from the Health First closure.

~*~*~*

Environmental concerns related to contaminated soil uncovered through continued testing by the Ohio EPA, the Ohio Department of Health, and the Army Corps of Engineers on and near the River Valley Middle and High School campus continued to make headlines in 1999. Higher than normal levels of leukemia have been detected among River Valley graduates although no link has been identified between contamination and illnesses. Loss of more of its land to the two year old cancer investigation has caused school officials to discuss whether it would be more economical for state and federal officials to clean up the campus to standards necessary for school districts or to relocate. Relocation talk increased when a former dumping ground was found on a portion of the site in the spring of 1999.

"I want to emphasize that there is no current evidence that shows any relationship between what's been found at the site to date and leukemia."

William Ryan, Director
Ohio Department of Health

~~2012-10~~

Most indicators of the local economy showed continuing gains in 1999. The County's 1 percent sales tax receipts increased 4.08 percent from \$5,575,083 in 1998 to \$5,805,659 in 1999. Bed tax receipts increased 4.76 percent from \$126,675 in 1998 to \$132,699 in 1999. Building permits for new homes remained about the same. Three new plats including 45 residential lots and 7 industrial lots were recorded. Real estate transfers, adjusted for inter-family transactions increased from 1,649 in 1998 to 1,668 in 1999 and transfer fees of \$2 per thousand were up 16.6 percent from \$239,767 in 1998 to \$279,634 in 1999.

MARION COUNTY MAJOR INITIATIVES

Current Year Projects

"It's going to open up the whole south side for economic development."

Roger Dietrich
Marion County Sanitary Engineer

The County construction on a long awaited sanitary sewer project just south of the City of Marion was almost complete in 1999. It is expected to enhance commercial and residential development in the southern portion of the County. The Southside Business Association pushed for the project, and the County began piecing together plans and funding in 1993. In 1998, the U. S. Department of Agriculture Rural Development Office approved a \$918,000 grant and \$1.377 million loan for the estimated \$2.5 million project. The County also received approval for a \$200,000 grant and a \$165,000 loan through the Issue II program administered by the Ohio Public Works Commission in 1998. Although the project was started in 1998, most of these resources were received in 1999. Loans are to be paid through user and tap-in fees.

"There's no question. It will be a big benefit."

Don Easley, Property Owner
Marion South Sewer District

The Marion-Hardin Corrections Commission opened the doors of a \$9.7 million 132 bed joint county jail. It was the third multi-county jail opened in the State. Marion County serves as its fiscal officer.

Community Development Block Grant Funds were used as follows: \$360,000 to install a new sewer system in LaRue, \$21,300 to repair a water line in LaRue, \$21,100 to widen a street in New Bloomington, \$21,500 to convert a Grange Hall into a Town Hall in Grand Township, \$4,500 to design the layout of Grandview Park, and \$5,600 to improve Heritage Hall which provides a museum and offices for the Historical Society.

Marion County used a combination of federal and local funding to purchase a new 911 system for the county sheriff. The system will improve the sheriff's ability to handle emergency calls and expedite services. Computer dispatching and mapping will aid in pinpointing where a call originates.

Future Projects

Increased and improved office space for county departments continues to be a major focus. Final design and awarding of bids for an \$8.5 million administration building renovation is expected to be completed in the first half of 2000. Completion of \$4.3 million in Courthouse renovations and \$600,000 in sheriff's office renovations are expected to begin in the near future. The passage by voters of a .3 mill levy expected to generate over \$260,000 annually over a five year period will enable many improvements at the County's coliseum.

The County has also discussed the feasibility of contracting with another county for the housing of non-violent offenders. This arrangement would free up bed space at the Multi-County Corrections Center thus enabling the Corrections Commission to rent beds and reduce the cost of housing prisoners for the member counties.

Departmental Highlights

Selected for review in the 1999 CAFR is the Marion County Treasurer's Office.

The Marion County Treasurer is an elected official with a term of four years which begins the September following the election. The main responsibility is the collection of various taxes, the two largest being real estate and personal property taxes. Other taxes collected are manufactured home, inheritance, hotel-motel, and special assessment.

Accurate collection of taxes requires the continual updating of property owners and addresses, the printing and mailing of tax bills, the collection of the money, and the inputting of the information into individual accounts.

Delinquent accounts are carefully monitored, and every attempt is made to help the delinquent taxpayer by means of a variety of payment plans. As a last resort, the Treasurer's office is responsible for identifying and readying seriously delinquent accounts for tax foreclosure.

The Treasurer is also responsible for investing county funds until they are disbursed. This type of investment requires a delicate balance between earning the highest possible interest and maintaining the flexibility needed to dispense funds on short notice to the various school districts, villages, townships, and park and fire departments that depend on the funds for their operating expenses.

The Treasurer serves on various boards and committees, most notably the Board of Revision and the Budget Commission. The Board of Revision offers taxpayers an opportunity to appeal their property values. Values are raised or lowered depending on the Board's estimate of fair market value based on evidence presented.

The Budget Commission meets with all taxing districts to establish and approve spending levels. The Commission also projects the revenue for the County and submits those figures to the County Commissioners. Based on the Budget Commission's estimates, the County Commissioners allocate monies to the various county offices for their operating expenses.

Additionally the Treasurer's Office receives all monies collected by various other county departments for fees and keeps a record of these deposits. Both daily and monthly financial statements must be prepared and submitted to the County Auditor and balanced against their records. Currently the average daily balance in investment and money market accounts is \$39 million.

The Treasurer is the highest bonded county officer. However, he or she is ultimately personally responsible for all of the money collected by the office. The current Treasurer is Thomas Sheskey who has held the office since March of 1991. Kathy Snider is the Chief Deputy. The other deputies are Jan Draper, Tamara Hammond, Molly Holt, and Jane Gilewicz. Together they operate an office that annually collects over \$40 million in taxes and redeems more than \$100 million worth of warrants issued by the Auditor. The checks and balances provided by the Treasurer's and Auditor's offices have a long tradition of protecting the taxpayer's money from loss.

FINANCIAL INFORMATION

Accounting System

The County's day-to-day accounting records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records for all Governmental and Fiduciary funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within thirty-one days after year end), and expenditures are recognized when the fund liability is incurred.

Accounting records for the Proprietary funds are converted to the accrual basis, whereby revenues are recognized when measurable and earned, and expenses are recognized in the period in which they are incurred.

A further discussion of the three methods of accounting, non-GAAP, modified accrual, and accrual may be found in Note 2 of the Notes to the General Purpose Financial Statements. A reconciliation of non-GAAP basis to GAAP basis of accounting may be found in Note 4 of the Notes to the General Purpose Financial Statements.

Budgetary Controls

Under Ohio law, the Board of County Commissioners must adopt an appropriations budget by January 1 of a given year or adopt a temporary appropriation measure with final passage of a permanent budget by April 1. No expenditure can be made from any budgetary account without a Certificate of the County Auditor certifying that funds are available or are being collected. When a purchase order is issued or a contract entered into by any County department or agency, the County Auditor encumbers the necessary funds to pay for the expenditure. Contracts or purchase orders are rejected and are invalid under Ohio law if sufficient appropriations are not available to permit the County Auditor to certify the transaction. A further discussion of the budgetary accounting system and its controls may be found in Note 2 of the Notes to the General Purpose Financial Statements.

The County Auditor issues a monthly budget report to the Board of County Commissioners and all departments and agencies showing the month and year-to-date expenditures, encumbrances and cash balances, as well as the unencumbered balance by fund and account. These reports are made public and are available to the news media. On a quarterly basis, the reports are sent to local lending institutions as well as to McDonald and Company (underwriter) and Squires, Sanders, & Dempsey (bond counsel).

Internal Controls

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

As a recipient of Federal and State financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management.

General Government Functions

The following schedule presents a summary of general, special revenue, debt service and capital projects funds revenues for the year ended December 31, 1999, and the amounts and percentage of increases and decreases in relation to the prior year's revenues.

Revenue	1998	1999	Percent of Total	Change	Percent Change
Property Taxes	\$6,733,664	\$6,934,401	18.28%	\$200,737	2.98%
Sales Tax	5,575,083	5,805,659	15.30%	230,576	4.14%
Charges for Services	4,219,115	4,090,379	10.78%	(128,736)	(3.05%)
Licenses/Permits	120,896	125,895	0.33%	4,999	4.13%
Fines/Forfeitures	232,078	288,157	0.76%	56,079	24.16%
Intergovernmental	16,408,495	18,054,276	47.61%	1,645,781	10.03%
Special Assessment	24,601	71,569	0.19%	46,968	190.92%
Interest	1,836,996	1,709,716	4.51%	(127,280)	(6.93%)
Other	1,302,631	850,644	2.24%	(451,987)	(34.70%)
Total Revenues	<u>\$36,453,559</u>	<u>\$37,930,696</u>	<u>100.00%</u>	<u>\$1,477,137</u>	

Fines and forfeitures increased by \$56,079 due to additional forfeitures received by the drug law enforcement special revenue fund.

Intergovernmental revenues increased by \$1,645,781 as a result of additional grant dollars for the community development block grant program and children services, and state levied shared monies received in the general fund.

Special assessment revenues increased \$46,968 as a result of an additional ditch improvement which is assessed to the property owner.

Interest revenues decreased by \$127,280 because of a decrease in interest rates compared to last year.

Other revenues decreased \$451,987 due to a decrease in the social service reimbursement in the public assistance special revenue fund.

The following schedule presents a summary of general, special revenue, debt service and capital projects funds' expenditures for the year ended December 31, 1999, and the percentage of increases or decreases in relation to the prior year's amounts.

	1998	1999	Percent of Total	Change	Percent Change
General Government:					
Legislative/Executive	\$4,073,408	\$4,176,132	11.23%	\$102,724	2.52%
Judicial	1,564,884	1,548,493	4.17%	(16,391)	(1.05%)
Public Safety	6,299,186	8,128,168	21.87%	1,828,982	29.04%
Public Works	3,104,836	3,951,100	10.63%	846,264	27.26%
Health	5,019,847	5,105,371	13.73%	85,524	1.70%
Human Services	9,241,909	10,139,899	27.28%	897,990	9.72%
Conservation/Recreation	9,025	16,425	0.04%	7,400	81.99%
Other	368,308	430,796	1.16%	62,488	16.97%
Capital Outlay	1,005,387	2,550,828	6.86%	1,545,441	153.72%
Intergovernmental	863,815	853,382	2.30%	(10,433)	(1.21%)
Debt Service					
Principle Retirement	28,092	24,207	0.07%	(3,885)	(13.83%)
Interest and Fiscal	325,093	246,414	0.66%	(78,679)	(24.20%)
Total Expenditures	\$31,903,790	\$37,171,215	100.00%	\$5,267,425	

Public safety expenditures increased \$1,828,982 from 1998 to 1999 as a result of the County's share of the Marion Hardin Correction Commission jail operations.

Public works expenditures increased by \$846,264 as a result of an increase in the community development block grant and additional costs in the county engineer's office.

Human service expenditures increased by \$897,990 from 1998 to 1999 as a result of additional costs with placing children with special needs.

Capital outlay expenditures increased \$1,545,441 from 1998 to 1999 as a result of expenditures for the dog and kennel construction, Issue II projects, the Harding Center improvements, and administration building improvements.

General Fund Balance

The fund balance of the general fund decreased from \$3,306,771 at December 31, 1998 to \$3,119,695 at December 31, 1999. This fund balance will provide the County with the equivalent of 66 working days of expenditures.

Enterprise Funds

Sewer District Operating and Maintenance and the County Home Operating funds are classified as enterprise funds since their operations are similar to those found in private enterprise. Accordingly, management desires to determine profit and/or loss. The enterprise funds experienced a \$230,450 net loss for the year ended December 31, 1999.

The sewer district deficit retained earnings increased from (\$642,909) in 1998 to (\$650,178) in 1999 for a difference of \$7,279. The deficit increased due to rate structures not being sufficient to alleviate such deficits.

Marca Industries (component unit) is financially sound, reflecting net assets of \$619,371 at June 30, 1999.

Internal Service Fund

In June 1993, the County determined that its self-insurance plan was not meeting the goal of controlling costs. At that time, United Health Care, Inc., a health maintenance organization was selected as the carrier. In 1998, the County finalized the last claim and settled with the third-party administrator for overpaid claims.

Fiduciary Funds

Fiduciary Funds account for assets held by Marion County in a trustee capacity, or as an agent, for individuals, private organizations, or other governmental units and/or other funds. The fiduciary funds which Marion County maintains are expendable trust funds and agency funds.

At December 31, 1999, assets held in trust funds totaled \$127,676 while assets in the agency funds totaled \$53,623,451. The County uses agency funds to receive and distribute taxes and state levied shared revenues for all local governments within the County.

Debt Administration

During 1999, the County issued \$5,957,708 in bond anticipation notes for the Qu Qua Ditch project, Dog and Kennel Construction, Human Services Building, the Harding Center Improvement and the construction of the Marion-Hardin Correctional Center. The County also received \$81,000 in Issue II loans and issued \$1,377,000 in revenue bonds. At December 31, 1999, general obligation bonds outstanding totaled \$1,692,000, revenue bonds outstanding totaled \$1,377,000 and Issue II loans outstanding totaled \$828,732; \$647,485 for the wastewater treatment facility which will be paid from enterprise fund revenues and \$181,247 payable from governmental fund resources. During 1999, \$44,000 of general obligation bonds and \$49,800 in Issue II loans were retired. As of December 31, 1999, the legal debt margin within the overall limitation was \$18,532,016.

Risk Management

The County maintains liability insurance in the amount of \$1,000,000 for each occurrence and in the aggregate. In addition, the County maintains replacement cost insurance on all buildings and their contents with a \$2,500 deductible on contents. Blanket property and Inland marine insurance is in the amount of \$36,603,387.

The County has insurance coverage in the following amounts for various items: \$250,000 commercial crime with a \$2,500 deductible; and \$5,000,000 for the boiler and machinery with a \$2,500 deductible.

The County pays for all elected officials' bonds by statute. The County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Cash Management

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County monies, is responsible for all investments. Investment policy is established by the Investment Advisory Board which comprises the County Treasurer, the Chair of the County Commissioners, one other Commissioner chosen by the Chair, and the Clerk of Courts. Ohio law requires the Board to meet every three months. Each year the Board reviews its written investment policy. Money is deposited in the bank each day in interest bearing accounts by the County Treasurer. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 1999, the County's cash resources were divided among the following types of deposits and investments: short term certificates of deposit; savings accounts; manuscript notes; Federal Home Loan Bank bonds, and STAR Ohio, an investment pool operated by the Ohio State Treasurer. Although the majority of the County's deposits are defined as uninsured or uncollateralized, these deposits are covered by collateral in single institution collateral pools as specified by the Ohio Revised Code. Interest earned on investments is credited to the general fund, except as stipulated by state or federal statute or by County resolution. Interest earned by the primary government in 1999 was \$1,709,716.

The average daily balance in 1999 was \$39,076,953, with an average daily yield of 4.50 percent. This balance compares to the previous year's average daily balance of \$38,652,257 with an average daily yield of 5.80 percent.

INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered by the Jim Petro, Auditor of State, with respect to the general purpose financial statements of the County as of and for the year ended December 31, 1999. As part of the annual preparation of a CAFR, the County subjects all the financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary, and internal control of financial and operational systems.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Marion County for its comprehensive annual financial report for the year ended December 31, 1998.

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

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA for their review.

ACKNOWLEDGMENTS

The purpose of this report is to provide complete and reliable information as a basis for making management decisions, as a means for determining compliance with legal provisions and as a means for determining responsible stewardship of the assets of Marion County. This report significantly increases the accountability of Marion County government to its taxpayers.

Preparation of this report would not have been possible without the cooperation of every County department and agency. I am grateful to the County Commissioners for their continued support through adequate funding of the CAFR. The guidance given by the Local Government Services Division of the Auditor of State's Office was also most helpful and appreciated.

Planning, coordinating, compiling, and finally, completing this report has been the responsibility of deputy auditor Jacqueline Tindley. I gratefully acknowledge her contributions as well as those of the other members of the Auditor's staff including Kim Taylor, Karen Frasure, and Jane Gilewicz.

Respectfully submitted,

A handwritten signature in cursive script that reads "Michele Pearson".

Michele Pearson
Marion County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Marion County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Cary Bruebach
President

Jeffrey L. Esler
Executive Director

Marion County, Ohio
Principal Officials
December 31, 1999

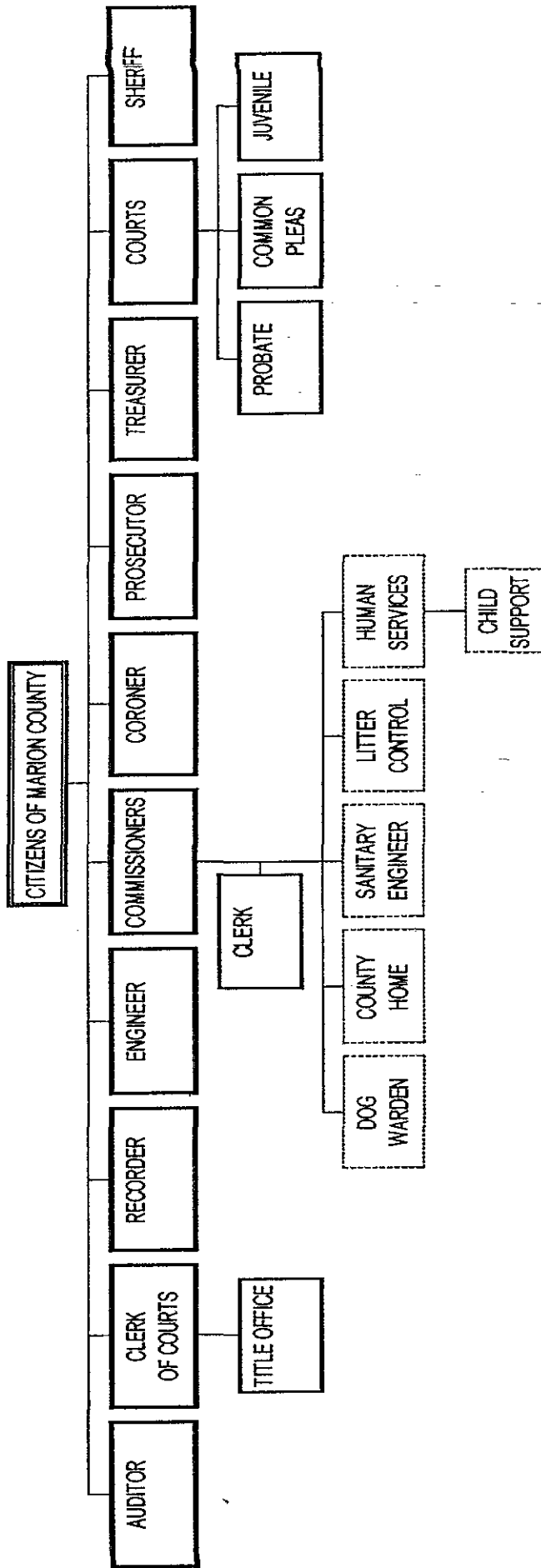
Elected Officials

Commissioner	Katherine Lyons
Commissioner	M. Kirk Moreland
Commissioner	John W. Watkins
Auditor	Michele A. Pearson
Treasurer	Thomas J. Sheskey
Prosecuting Attorney	Jim Slagle
Common Pleas Judge	Deborah A. Alspach
Common Pleas Judge	Robert Davidson
Probate and Juvenile Judge	Thomas K. Jenkins
Clerk of Courts	Julie Kagel
Coroner	Marc Comianos M.D.
Sheriff	John H. Butterworth
Recorder	Joanne M. Schmidt
Engineer	Jack Tozzer

Agency and Department Heads

Clerk of the Commissioners	Gloria Dickason
Board of Elections	Carolyn Weston
County Home	Barbara Balsley
Dog Warden	Jane Watts
Sanitary Engineer	Roger L. Dietrich
Children Services	Michael F. Ring
Department of Human Services	Roxane Somerlot
Community Mental Health	Jodi Demo-Hodgins
Mental Retardation and Developmental Disabilities	Lee Wedemeyer
Litter Control	Don Zeisler
Veterans Service Commission	Richard Reish

MARION COUNTY, OHIO ORGANIZATIONAL CHART



EX OFFICIO AND APPOINTED BOARDS

BUDGET COMMISSION BOARD OF REVISION BOARD OF ELECTIONS VETERAN SERVICES COMMISSION RECORDS COMMISSION

CHILDREN SERVICE BOARD BOARD OF MENTAL RETARDATION AND DEVELOPMENT DISABILITIES

BOARD OF ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES

ELECTED OFFICIALS
 COUNTY AGENCIES

**FINANCIAL
SECTION**



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Board of County Commissioners
Marion County
100 North Main Street
Marion, Ohio 43302

We have audited the accompanying general purpose financial statements of Marion County, Ohio, (the County) as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of MARCA Industries, the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit, is based on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of MARCA Industries were not audited by the other auditors in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Marion County, Ohio, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types and its discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 02, 2000 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.



JIM PETRO
Auditor of State

June 02, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 1999, and the results of operations and cash flows of its proprietary funds for the year then ended.

Marion County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups and Discretely Presented Component Unit
 December 31, 1999- Primary Government
 June 30, 1999 - Component Unit

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and Other Debits:						
Assets:						
Equity in Pooled Cash and Cash Equivalents	\$2,617,830	\$13,702,404	\$38,068	\$7,042,406	\$2,256,361	\$17,491
Cash and Cash Equivalents in Segregated Accounts	0	13,624	0	0	0	0
Investments in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Taxes	2,039,810	5,270,298	0	321,478	0	0
Accounts	83,185	56,045	0	0	372,950	0
Special Assessments	0	12,383	91	42,141	0	0
Interfund	62,500	17,308	0	0	0	0
Accrued Interest	22,870	0	0	0	0	0
Loans	0	94,656	0	0	0	0
Due from Other Funds	0	17,432	0	0	3,875	0
Intergovernmental Receivables	653,626	351,147	0	0	0	0
Materials and Supplies						
Inventory	15,523	286,606	0	0	15,225	0
Prepaid Items	52,554	26,121	0	0	673	0
Due From Primary Government	0	0	0	0	0	0
Cash and Cash Equivalents Designated for Long-Term Purposes						
	0	0	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)						
	0	0	0	0	11,175,665	0
Other Debits:						
Amount Available in Debt Service Fund for Retirement of General Long-Term Obligations						
	0	0	0	0	0	0
Amount to be Provided from General Government Resources						
	0	0	0	0	0	0
Total Assets and Other Debits	\$5,547,898	\$19,848,024	\$38,159	\$7,406,025	\$13,824,749	\$17,491

Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
\$8,509,045	\$0	\$0	\$34,183,605	\$0	\$34,183,605
332,472	0	0	346,096	145,785	491,881
0	0	0	0	235,540	235,540
43,596,481	0	0	51,228,067	0	51,228,067
0	0	0	512,180	106,087	618,267
935,935	0	0	990,550	0	990,550
0	0	0	79,808	0	79,808
0	0	0	22,870	4,769	27,639
0	0	0	94,656	0	94,656
0	0	0	21,307	0	21,307
377,194	0	0	1,381,967	0	1,381,967
0	0	0	317,354	24,849	342,203
0	0	0	79,348	19,278	98,626
0	0	0	0	9,298	9,298
0	0	0	0	2,319	2,319
0	22,371,277	0	33,546,942	161,943	33,708,885
0	0	38,068	38,068	0	38,068
0	0	1,658,242	1,658,242	0	1,658,242
<u>\$53,751,127</u>	<u>\$22,371,277</u>	<u>\$1,696,310</u>	<u>\$124,501,060</u>	<u>\$709,868</u>	<u>\$125,210,928</u>

continued

Marion County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups and Discretely Presented Component Unit
 December 31, 1999- Primary Government
 June 30, 1999- Component Unit
 (Continued)

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Liabilities, Fund Equity, Net Assets and Other Credits:						
Liabilities:						
Accounts Payable	\$90,142	\$525,025	\$0	\$14,194	\$68,069	\$0
Contracts Payable	0	0	0	185,969	9,242	0
Retainage Payable	0	0	0	7,930	0	0
Accrued Wages	227,775	359,275	0	0	85,952	0
Compensated Absences Payable	24,265	35,365	0	0	150,564	0
Interfund Payable	0	56,000	0	23,808	0	0
Due to Other Funds	642	17,844	0	0	2,371	0
Intergovernmental Payable	45,279	71,523	0	0	80,785	0
Deferred Revenue	2,039,810	5,282,681	91	363,619	0	0
Due to Component Unit	290	8,052	0	0	0	0
Due to Employees	0	0	0	0	0	0
Undistributed Assets	0	0	0	0	0	0
Deposits Held and Due to Others	0	0	0	0	0	0
Payroll Withholdings	0	0	0	0	0	0
Accrued Interest Payable	0	0	0	81,383	64,923	0
Notes Payable	0	0	0	5,957,708	0	0
Loans Payable	0	0	0	0	0	0
Issue II Loans Payable	0	0	0	0	647,485	0
Capital Leases Payable	0	0	0	0	0	0
USDA Bonds Payable	0	0	0	0	1,377,000	0
General Obligation Bonds Payable	0	0	0	0	1,692,000	0
Total Liabilities	2,428,203	6,355,765	91	6,634,611	4,178,391	0
Fund Equity, Net Assets and Other Credits:						
Investment in General Fixed Assets	0	0	0	0	0	0
Contributed Capital	0	0	0	0	10,462,300	0
Retained Earnings:						
Unreserved (Deficit)	0	0	0	0	(815,942)	17,491
Net Assets:						
Unrestricted						
Board Designated Funds	0	0	0	0	0	0
Undesignated	0	0	0	0	0	0
Fund Balance:						
Reserved for Encumbrances	166,509	1,088,416	0	671,254	0	0
Reserved for Inventory	15,523	286,606	0	0	0	0
Reserved for Loans	0	94,656	0	0	0	0
Unreserved	2,937,663	12,022,581	38,068	100,160	0	0
Total Fund Equity, Net Assets and Other Credits	3,119,695	13,492,259	38,068	771,414	9,646,358	17,491
Total Liabilities, Fund Equity, Net Assets and Other Credits	\$5,547,898	\$19,848,024	\$38,159	\$7,406,025	\$13,824,749	\$17,491

See accompanying notes to the general purpose financial statements

Fiduciary Fund Types	Account Groups		Totals	Component Unit	Totals
	General	General	Primary		Reporting
Trust and Agency	Fixed Assets	Long-Term Obligations	Government (Memorandum Only)		Entity (Memorandum Only)
\$0	\$0	\$0	\$697,430	\$9,284	\$706,714
0	0	0	195,211	0	195,211
0	0	0	7,930	0	7,930
0	0	0	673,002	18,602	691,604
0	0	967,904	1,178,098	0	1,178,098
0	0	0	79,808	0	79,808
450	0	0	21,307	0	21,307
7,710	0	531,727	737,024	0	737,024
0	0	0	7,686,201	0	7,686,201
0	0	0	8,342	0	8,342
12,090	0	0	12,090	0	12,090
53,064,280	0	0	53,064,280	0	53,064,280
331,639	0	0	331,639	0	331,639
207,282	0	0	207,282	0	207,282
0	0	0	146,306	0	146,306
0	0	0	5,957,708	62,611	6,020,319
0	0	7,623	7,623	0	7,623
0	0	181,247	828,732	0	828,732
0	0	7,809	7,809	0	7,809
0	0	0	1,377,000	0	1,377,000
0	0	0	1,692,000	0	1,692,000
<u>53,623,451</u>	<u>0</u>	<u>1,696,310</u>	<u>74,916,822</u>	<u>90,497</u>	<u>75,007,319</u>
0	22,371,277	0	22,371,277	0	22,371,277
0	0	0	10,462,300	0	10,462,300
0	0	0	(798,451)	0	(798,451)
0	0	0	0	2,319	2,319
0	0	0	0	617,052	617,052
0	0	0	1,926,179	0	1,926,179
0	0	0	302,129	0	302,129
0	0	0	94,656	0	94,656
<u>127,676</u>	<u>0</u>	<u>0</u>	<u>15,226,148</u>	<u>0</u>	<u>15,226,148</u>
<u>127,676</u>	<u>22,371,277</u>	<u>0</u>	<u>49,584,238</u>	<u>619,371</u>	<u>50,203,609</u>
<u>\$53,751,127</u>	<u>\$22,371,277</u>	<u>\$1,696,310</u>	<u>\$124,501,060</u>	<u>\$709,868</u>	<u>\$125,210,928</u>

Marion County, Ohio
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended December 31, 1999

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Property Taxes	\$1,836,212	\$4,804,158	\$0
Sales Tax	5,805,659	0	0
Charges for Services	2,621,261	1,443,918	0
Licenses and Permits	7,103	118,792	0
Fines and Forfeitures	171,010	117,147	0
Intergovernmental	1,958,233	15,717,668	0
Special Assessments	0	18,009	734
Interest	1,665,446	44,270	0
Donations	0	0	0
Other	151,133	699,511	0
Total Revenues	14,216,057	22,963,473	734
Expenditures:			
Current:			
General Government:			
Legislative and Executive	3,558,912	617,220	0
Judicial	1,317,302	231,191	0
Public Safety	6,175,813	1,952,355	0
Public Works	61,752	3,529,348	0
Health	299,109	4,806,262	0
Human Services	200,705	9,939,194	0
Conservation and Recreation	16,425	0	0
Other	430,796	0	0
Capital Outlay	0	0	0
Intergovernmental	218,825	994,557	0
Debt Service:			
Principal Retirement	1,055	6,675	16,477
Interest and Fiscal Charges	129	1,794	0
Total Expenditures	12,280,823	22,078,596	16,477
Excess of Revenues Over (Under) Expenditures	1,935,234	884,877	(15,743)
Other Financing Sources (Uses):			
Sale of Fixed Assets	28,158	0	0
Operating Transfers In	75,051	398,223	16,477
Operating Transfers Out	(2,221,999)	(398,368)	0
Total Other Financing Sources (Uses)	(2,118,790)	(145)	16,477
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(183,556)	884,732	734
Fund Balances at Beginning of Year	3,306,771	12,593,869	37,334
Increase (Decrease) in Reserve for Inventory	(3,520)	13,658	0
Fund Balances at End of Year	\$3,119,695	\$13,492,259	\$38,068

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)
\$294,031	\$0	\$6,934,401
0	0	5,805,659
25,200	0	4,090,379
0	0	125,895
0	0	288,157
378,375	2,822	18,057,098
52,826	0	71,569
0	0	1,709,716
0	57,360	57,360
0	72,111	922,755
<u>750,432</u>	<u>132,293</u>	<u>38,062,989</u>
0	0	4,176,132
0	0	1,548,493
0	0	8,128,168
0	0	3,591,100
0	850	5,106,221
0	59,880	10,199,779
0	0	16,425
0	69,576	500,372
2,550,828	0	2,550,828
0	0	1,213,382
0	0	24,207
<u>244,491</u>	<u>0</u>	<u>246,414</u>
<u>2,795,319</u>	<u>130,306</u>	<u>37,301,521</u>
<u>(2,044,887)</u>	<u>1,987</u>	<u>761,468</u>
0	0	28,158
1,773,376	0	2,263,127
0	0	(2,620,367)
<u>1,773,376</u>	<u>0</u>	<u>(329,082)</u>
(271,511)	1,987	432,386
1,042,925	125,689	17,106,588
0	0	10,138
<u>\$771,414</u>	<u>\$127,676</u>	<u>\$17,549,112</u>

Marion County, Ohio
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Government Fund Types and Expendable Trust Funds
 For the Year Ended December 31, 1999

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$1,838,000	\$1,836,212	(\$1,788)
Sales Tax	5,250,000	5,716,446	466,446
Charges for Services	2,431,423	2,568,777	137,354
Licenses and Permits	6,900	7,103	203
Fines and Forfeitures	151,500	170,321	18,821
Intergovernmental	1,815,718	1,975,299	159,581
Special Assessments	0	0	0
Interest	1,209,000	1,676,925	467,925
Other	108,462	89,144	(19,318)
Total Revenues	12,811,003	14,040,227	1,229,224
Expenditures:			
Current:			
General Government:			
Legislative and Executive	3,955,464	3,681,713	273,751
Judicial	1,398,952	1,333,125	65,827
Public Safety	6,405,113	6,342,464	62,649
Public Works	78,562	78,146	416
Health	363,278	285,697	77,581
Human Services	205,672	199,031	6,641
Conservation and Recreation	12,000	12,000	0
Other	462,918	457,485	5,433
Capital Outlay	0	0	0
Intergovernmental	218,827	218,825	2
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	13,100,786	12,608,486	492,300
Excess of Revenues Over (Under) Expenditures	(289,783)	1,431,741	1,721,524
Other Financing Sources (Uses):			
Other Financing Sources	85,592	63,535	(22,057)
Proceeds of Notes	0	0	0
Sale of Fixed Assets	1,000	28,158	27,158
Advances In	91,459	152,918	61,459
Advances Out	(161,459)	(159,418)	2,041
Operating Transfers In	75,000	75,051	51
Operating Transfers Out	(2,380,913)	(2,221,999)	158,914
Total Other Financing Sources (Uses)	(2,289,321)	(2,061,755)	227,566
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,579,104)	(630,014)	1,949,090
Fund Balances Beginning of Year	2,752,408	2,752,408	0
Prior Year Encumbrances Appropriated	191,672	191,672	0
Fund Balances End of Year	\$364,976	\$2,314,066	\$1,949,090

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$4,938,312	\$4,804,158	(\$134,154)	\$0	\$0	\$0
0	0	0	0	0	0
1,177,929	1,446,240	268,311	0	0	0
110,000	119,368	9,368	0	0	0
123,525	118,177	(5,348)	0	0	0
14,265,969	15,697,948	1,431,979	0	0	0
11,146	18,009	6,863	0	734	734
26,626	51,361	24,735	0	0	0
860,349	735,085	(125,264)	0	0	0
<u>21,513,856</u>	<u>22,990,346</u>	<u>1,476,490</u>	<u>0</u>	<u>734</u>	<u>734</u>
1,347,425	973,357	374,068	0	0	0
430,179	234,125	196,054	0	0	0
2,482,820	1,997,632	485,188	0	0	0
4,396,158	4,006,468	389,690	0	0	0
8,632,434	5,202,609	3,429,825	0	0	0
10,781,821	10,455,122	326,699	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
634,557	634,557	0	0	0	0
0	0	0	5,555,477	5,553,800	1,677
0	0	0	290,560	284,107	6,453
<u>28,705,394</u>	<u>23,503,870</u>	<u>5,201,524</u>	<u>5,846,037</u>	<u>5,837,907</u>	<u>8,130</u>
<u>(7,191,538)</u>	<u>(513,524)</u>	<u>6,678,014</u>	<u>(5,846,037)</u>	<u>(5,837,173)</u>	<u>8,864</u>
3,030	7,498	4,468	0	0	0
0	0	0	5,232,760	5,175,000	(57,760)
0	0	0	0	0	0
50,000	90,000	40,000	0	0	0
(67,308)	(107,308)	(40,000)	0	0	0
611,905	398,223	(213,682)	613,277	696,562	83,285
(455,368)	(398,368)	57,000	0	0	0
<u>142,259</u>	<u>(9,955)</u>	<u>(152,214)</u>	<u>5,846,037</u>	<u>5,871,562</u>	<u>25,525</u>
(7,049,279)	(523,479)	6,525,800	0	34,389	34,389
11,553,213	11,553,213	0	390,068	390,068	0
990,454	990,454	0	0	0	0
<u>\$5,494,388</u>	<u>\$12,020,188</u>	<u>\$6,525,800</u>	<u>\$390,068</u>	<u>\$424,457</u>	<u>\$34,389</u>

continued

Marion County, Ohio
 Combined Statement of Revenues, Expenditures and Changes
 in Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Government Fund Types and Expendable Trust Funds
 For the Year Ended December 31, 1999
 (Continued)

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$294,989	\$294,031	(\$958)
Sales Tax	0	0	0
Charges for Services	25,200	25,200	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	258,894	378,375	119,481
Special Assessments	70,134	52,826	(17,308)
Interest	0	0	0
Other	0	0	0
Total Revenues	649,217	750,432	101,215
Expenditures:			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Other	0	0	0
Capital Outlay	7,459,853	3,059,973	4,399,880
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	549,600	541,832	7,768
Interest and Fiscal Charges	28,624	27,977	647
Total Expenditures	8,038,077	3,629,782	4,408,295
Excess of Revenues Over (Under) Expenditures	(7,388,860)	(2,879,350)	4,509,510
Other Financing Sources (Uses):			
Other Financing Sources	0	0	0
Proceeds of Notes	782,061	782,708	647
Sale of Fixed Assets	0	0	0
Advances In	53,601	23,808	(29,793)
Advances Out	0	0	0
Operating Transfers In	203,066	1,253,291	1,050,225
Operating Transfers Out	0	0	0
Total Other Financing Sources (Uses)	1,038,728	2,059,807	1,021,079
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,350,132)	(819,543)	5,530,589
Fund Balances Beginning of Year	6,738,076	6,738,076	0
Prior Year Encumbrances Appropriated	158,461	158,461	0
Fund Balance End of Year	\$546,405	\$6,076,994	\$5,530,589

See accompanying notes to the general purpose financial statements

Expendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$7,071,301	\$6,934,401	(\$136,900)
0	0	0	5,250,000	5,716,446	466,446
0	0	0	3,634,552	4,040,217	405,665
0	0	0	116,900	126,471	9,571
0	0	0	275,025	288,498	13,473
0	104	104	16,340,581	18,051,726	1,711,145
0	0	0	81,280	71,569	(9,711)
0	0	0	1,235,626	1,728,286	492,660
31	72,111	72,080	968,842	896,340	(72,502)
31	72,215	72,184	34,974,107	37,853,954	2,879,847
0	0	0	5,302,889	4,655,070	647,819
0	0	0	1,829,131	1,567,250	261,881
0	0	0	8,887,933	8,340,096	547,837
0	0	0	4,474,720	4,084,614	390,106
19,864	850	19,014	9,015,576	5,489,156	3,526,420
270	0	270	10,987,763	10,654,153	333,610
0	0	0	12,000	12,000	0
91,867	69,576	22,291	554,785	527,061	27,724
0	0	0	7,459,853	3,059,973	4,399,880
0	0	0	853,384	853,382	2
0	0	0	6,105,077	6,095,632	9,445
0	0	0	319,184	312,084	7,100
112,001	70,426	41,575	55,802,295	45,650,471	10,151,824
(111,970)	1,789	113,759	(20,828,188)	(7,796,517)	13,031,671
0	0	0	88,622	71,033	(17,589)
0	0	0	6,014,821	5,957,708	(57,113)
0	0	0	1,000	28,158	27,158
0	0	0	195,060	266,726	71,666
0	0	0	(228,767)	(266,726)	(37,959)
0	0	0	1,503,248	2,423,127	919,879
0	0	0	(2,836,281)	(2,620,367)	215,914
0	0	0	4,737,703	5,859,659	1,121,956
(111,970)	1,789	113,759	(16,090,485)	(1,936,858)	14,153,627
112,171	112,171	0	21,545,936	21,545,936	0
0	0	0	1,340,587	1,340,587	0
\$201	\$113,960	\$113,759	\$6,796,038	\$20,949,665	\$14,153,627

Marion County, Ohio
 Combined Statement of Revenues,
 Expenses and Changes in Fund Equity
 All Proprietary Fund Types - Primary Government
 For the Year Ended December 31, 1999

	Enterprise	Internal Service	Totals Primary Government (Memorandum Only)
Operating Revenues:			
Charges for Services	\$4,025,479	\$0	\$4,025,479
Other	1,684	0	1,684
Total Operating Revenues	4,027,163	0	4,027,163
Operating Expenses:			
Salaries and Wages	2,289,659	0	2,289,659
Fringe Benefits	787,957	0	787,957
Contractual Services	602,375	0	602,375
Materials and Supplies	288,114	0	288,114
Depreciation	361,525	0	361,525
Other	118,913	0	118,913
Total Operating Expenses	4,448,543	0	4,448,543
Operating Income (Loss)	(421,380)	0	(421,380)
Non-Operating Expenses:			
Gain on Sale of Fixed Assets	950	0	950
Loss on Disposal of Fixed Assets	(5,086)	0	(5,086)
Interest and Fiscal Charges	(162,174)	0	(162,174)
Total Non-Operating Expenses	(166,310)	0	(166,310)
Net Income (Loss) Before Operating Transfers	(587,690)	0	(587,690)
Operating Transfers In	357,240	0	357,240
Net Income (Loss)	(230,450)	0	(230,450)
Depreciation on Fixed Assets Acquired by Contributed Capital	62,903	0	62,903
Retained Earnings (Deficit) Beginning of Year	(648,395)	17,491	(630,904)
Retained Earnings (Deficit) End of Year	(815,942)	17,491	(798,451)
Contributed Capital Beginning of Year	9,199,438	0	9,199,438
Contributions from Capital Grants	1,117,800	0	1,117,800
Contributions from Tap In Fees	207,965	0	207,965
Depreciation on Fixed Assets Acquired by Contributed Capital	(62,903)	0	(62,903)
Contributed Capital End of Year	10,462,300	0	10,462,300
Total Fund Equity End of Year	\$9,646,358	\$17,491	\$9,663,849

See accompanying notes to the general purpose financial statements

Marion County, Ohio
Statement of Activities and Changes
In Net Assets
Component Unit
For the Year Ended June 30, 1999

	MARCA Industries
<u>Unrestricted Revenues and Gains:</u>	
Sales:	
Contract	\$338,215
Janitorial	329,458
Salvage and Product	2,506
Total Sales	670,179
Less Sales Discounts	2,632
Total Net Sales	667,547
Other Income:	
Interest and Dividends	13,444
Net Unrealized Gain on Investments	1,079
Contributed Services	237,060
Gain on Disposal of Fixed Assets	9,278
Other	2,108
Total Unrestricted Revenues and Gains	930,516
 <u>Expenses:</u>	
Program Services	623,915
Management	48,897
Contributed Services	237,060
Total Operating Expenses	909,872
Change in Net Assets	20,644
Net Assets at Beginning of Year	598,727
Net Assets at End of Year	\$619,371

See accompanying notes to the general purpose financial statements

Marion County, Ohio
 Combined Statement of Revenues, Expenses, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 All Proprietary Fund Types - Primary Government
 For the Year Ended December 31, 1999

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,989,010	\$4,053,049	\$64,039
Tap-In Fees	60,000	207,965	147,965
Intergovernmental	1,195,000	1,117,800	(77,200)
Proceeds of Bonds	1,400,000	1,377,000	(23,000)
Proceeds of Loans	90,688	81,000	(9,688)
Sale of Fixed Assets	0	5,000	5,000
Other	1,440	1,698	258
Total Revenues	6,736,138	6,843,512	107,374
Expenses:			
Salaries and Wages	2,317,324	2,279,459	37,865
Fringe Benefits	1,064,270	988,947	75,323
Materials and Supplies	470,978	379,149	91,829
Contractual Services	3,288,105	3,138,684	149,421
Capital Outlay	59,865	13,214	46,651
Other	166,440	118,913	47,527
Debt Service:			
Principal Retirement	1,275,000	1,275,000	0
Interest and Fiscal Charges	44,243	44,243	0
Total Expenses	8,686,225	8,237,609	448,616
Excess of Revenues Over (Under) Expenses	(1,950,087)	(1,394,097)	555,990
Operating Transfers In	357,240	357,240	0
Operating Transfers Out	(160,000)	(160,000)	0
Excess of Revenues Over (Under) Expenses and Transfers	(1,752,847)	(1,196,857)	555,990
Fund Balance Beginning of Year	2,749,691	2,749,691	0
Prior Year Encumbrances Appropriated	319,909	319,909	0
Fund Balance End of Year	\$1,316,753	\$1,872,743	\$555,990

See accompanying notes to the general purpose financial statements

Internal Service Fund			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$3,989,010	\$4,053,049	\$64,039
0	0	0	60,000	207,965	147,965
0	0	0	1,195,000	1,117,800	(77,200)
0	0	0	1,400,000	1,377,000	(23,000)
0	0	0	90,688	81,000	(9,688)
0	0	0	0	5,000	5,000
0	0	0	1,440	1,698	258
0	0	0	6,736,138	6,843,512	107,374
0	0	0	2,317,324	2,279,459	37,865
0	0	0	1,064,270	988,947	75,323
0	0	0	470,978	379,149	91,829
4,000	0	4,000	3,292,105	3,138,684	153,421
0	0	0	59,865	13,214	46,651
0	0	0	166,440	118,913	47,527
0	0	0	1,275,000	1,275,000	0
0	0	0	44,243	44,243	0
4,000	0	4,000	8,690,225	8,237,609	452,616
(4,000)	0	4,000	(1,954,087)	(1,394,097)	559,990
0	0	0	357,240	357,240	0
0	0	0	(160,000)	(160,000)	0
(4,000)	0	4,000	(1,756,847)	(1,196,857)	559,990
17,491	17,491	0	2,767,182	2,767,182	0
0	0	0	319,909	319,909	0
<u>\$13,491</u>	<u>\$17,491</u>	<u>\$4,000</u>	<u>\$1,330,244</u>	<u>\$1,890,234</u>	<u>\$559,990</u>

Marion County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types - Primary Government
 For the Year Ended December 31, 1999

	Proprietary Fund Types		Totals
	Enterprise Funds	Internal Service	Primary Government (Memorandum Only)
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$4,024,820	\$0	\$4,024,820
Cash Received from Quasi-External Transactions With Other Funds	41,920	0	41,920
Cash Received from Other Funds	1,698	0	1,698
Cash Payments to Suppliers	(867,341)	0	(867,341)
Cash Payments to Employees	(2,279,459)	0	(2,279,459)
Cash Payments for Employee Benefits	(988,947)	0	(988,947)
Cash Payments for Quasi-External Transactions With Other Funds	(16,039)	0	(16,039)
Other Operating Expenses	(118,913)	0	(118,913)
Net Cash Provided by Operating Activities	(202,261)	0	(202,261)
<u>Cash Flows from Nonoperating Financing Activities:</u>			
Operating Transfers In	357,240	0	357,240
Net Cash Provided by Nonoperating Activities	357,240	0	357,240
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition of Capital Assets	(2,491,631)	0	(2,491,631)
Proceeds from Sale of Assets	5,000	0	5,000
Proceeds from Capital Grants	1,117,800	0	1,117,800
Proceeds from Tap in Fees	207,965	0	207,965
Proceeds from Sale of USDA Bonds	1,377,000	0	1,377,000
Proceeds from Issue II Loans	81,000	0	81,000
Principal Paid on Notes	(1,275,000)	0	(1,275,000)
Interest Paid on Notes	(44,243)	0	(44,243)
Principal Paid on Issue II Loans	(33,323)	0	(33,323)
Principal Paid on General Obligation Bonds	(44,000)	0	(44,000)
Interest Paid on Bonds	(77,130)	0	(77,130)
Net Cash Used for Capital and Related Financing Activities	(1,176,562)	0	(1,176,562)
Net Decrease in Cash and Cash Equivalents	(1,021,583)	0	(1,021,583)
Cash and Cash Equivalents Beginning of Year	3,277,944	17,491	3,295,435
Cash and Cash Equivalents End of Year	\$2,256,361	\$17,491	\$2,273,852

continued

Marion County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types - Primary Government
 For the Year Ended December 31, 1999
 (Continued)

	Proprietary Fund Types		Totals
	Enterprise Funds	Internal Service	Primary Government (Memorandum Only)
Reconciliation of Operating Income (Loss) to <u>Net Cash Provided by Operating Activities</u>			
Operating Income (Loss)	(\$421,380)	\$0	(\$421,380)
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	361,525	0	361,525
Changes in Assets and Liabilities:			
(Increase) Decrease in Assets:			
Accounts Receivable	42,314	0	42,314
Due from Other Funds	(1,039)	0	(1,039)
Prepaid Items	(429)	0	(429)
Materials and Supplies Inventory	2,779	0	2,779
Increase (Decrease) in Liabilities:			
Accounts Payable	(2,870)	0	(2,870)
Contracts Payable	8,157	0	8,157
Accrued Wages	(2,715)	0	(2,715)
Compensated Absences	12,915	0	12,915
Due to Other Funds	(465)	0	(465)
Intergovernmental Payable	(201,053)	0	(201,053)
Net Cash Provided by Operating Activities	<u>(\$202,261)</u>	<u>\$0</u>	<u>(\$202,261)</u>

See accompanying notes to the general purpose financial statements

Marion County, Ohio
Statement of Cash Flows
Component Unit
For the Year Ended June 30, 1999

	MARCA Industries
<u>Increase (Decrease) in Cash and Cash Equivalents:</u>	
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$697,512
Cash Received from Workers' Compensation Refund	2,108
Cash Payments for Goods and Services	(98,192)
Cash Payments for Employee Services	<u>(530,478)</u>
Net Cash Provided by Operating Activities	<u>70,950</u>
<u>Cash Flows from Investing Activities:</u>	
Purchase of Investments	(43,969)
Purchase of Property and Equipment	(6,665)
Redemption of Certificates of Deposit	10,000
Receipt of Interest and Dividends	<u>13,444</u>
Net Cash Used for Investing Activities	<u>(27,190)</u>
<u>Cash Flows from Financing Activities:</u>	
Payments of Long-Term Debt	<u>(4,511)</u>
Net Increase in Cash and Cash Equivalents	39,249
Cash and Cash Equivalents Beginning of Year	<u>108,855</u>
Cash and Cash Equivalents End of Year	<u>\$148,104</u>
<u>Reconciliation of Change in Net Assets to</u>	
<u>Net Cash Provided by Operating Activities</u>	
Change in Net Assets	\$20,644
<u>Adjustment to Reconcile Change in Net Assets</u>	
<u>to Net Cash Provided by Operating Activities:</u>	
Depreciation	39,735
Investment and Interest Income	(13,444)
Gain on Disposal of Fixed Assets	(9,278)
Net Unrealized Gain on Investments	(1,079)
<u>Changes in Assets and Liabilities:</u>	
Decrease in Receivables	29,965
Decrease in Prepaid Items	1,667
Decrease in Materials and Supplies Inventory	2,677
Increase in Accounts Payable	2,289
Decrease in Accrued Liabilities	<u>(2,226)</u>
Net Cash Provided by Operating Activities	<u>\$70,950</u>

See accompanying notes to the general purpose financial statements

NOTE 1 - REPORTING ENTITY

Marion County, Ohio (The County) was created in 1824. The County is governed by a Board of three commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, and a Probate Court Judge.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements of the County are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Marion County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Human Services Department, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organizations governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt or the levying of taxes.

Discretely Presented Component Unit. The component unit column in the combined financial statements identifies the financial data of the County's component unit, MARCA Industries. It is reported separately to emphasize that it is legally separate from the County.

Marion Area Retarded Children and Adults (MARCA) Industries (Workshop). MARCA Industries is a legally separate, not-for-profit corporation, served by a board of trustees whose appointment is approved by the board of trustees and confirmed to the Marion County Board of Mental Retardation and Developmental Disabilities. The Workshop, under a contractual agreement with the Marion County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Marion County. The Marion County Board of MRDD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services) staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop, and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Marion County, the Workshop is presented as a component unit of Marion County. Separately issued financial statements can be obtained from MARCA Industries of Marion County, 2387 Harding Highway East, Marion, Ohio 43302.

Note disclosures for MARCA Industries are reflected in Note 24 of the notes to the general purpose financial statements.

MARCA Industries is a non-governmental not-for-profit organization and prepares its financial statements in accordance with Financial Accounting Standards Board Statement No. 117 and has a June 30 reporting year end; therefore, all information pertaining to the Workshop is presented as of and for the fiscal year ended June 30, 1999.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards, and commissions listed below the County serves as fiscal agent but is not financially accountable for their operations nor are the entities fiscally dependent on the County. Accordingly, the activity of the following entities are presented as agency funds within Marion County's financial statements:

- Marion County General Health District
- Marion County Soil and Water Conservation District
- Marion County Local Emergency Planning Commission
- Marion County Regional Planning Commission
- Delaware-Knox-Marion-Morrow Joint Solid Waste District
- Marion County Disaster Services Board
- County Park District
- Marion-Crawford ADAMH Board
- Marion-Hardin Corrections Commission

The following potential component units have been excluded from the accompanying financial statements because the County is not financially accountable for these organizations nor are these entities for which the County approves the budget, the issuance of debt or the levying of taxes.

- Marion General Hospital
- North Central Ohio Educational Service Center
- Marion County Community Improvement Corporation
- Marion County Tourist and Visitors Bureau
- Marion County Historical Society
- Marion County Law Library
- Marion County Agricultural Society
- Marion Municipal Airport

The County is associated with four jointly governed organizations, three joint ventures, and two insurance pools. These organizations are presented in Notes 20, 21, and 23. These organizations are:

- Delaware-Knox-Marion-Morrow Joint Solid Waste Management District
- Marion County Regional Planning Commission
- Marion County Disaster Services Board
- Marion County Family and Children First Council
- Northland Homes and Properties, Inc.
- Marion-Crawford ADAMH Board
- Marion-Hardin County Jail Commission
- County Risk Sharing Authority, Inc. (CORSA)
- County Commissioners' Association Service Corporation

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The County also applies Financial Accounting Standards Board (FASB) statements issued on or before November 30, 1989, to the proprietary funds provided they do not conflict with or contradict GASB pronouncements.

A. Basis of Presentation - Fund Accounting

The County uses funds and account groups to report on their financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary, and fiduciary.

Governmental Fund Types:

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund - The general fund is the operating fund of the County and is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

Debt Service Fund - The debt service fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs and special assessment long-term debt principal, interest, and related costs.

Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Fund Types:

Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Fund - Internal service funds account for the financing of services provided by one department or agency to the other departments or agencies of the County on a cost-reimbursement basis.

Fiduciary Fund Types:

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The following are the County's fiduciary fund types:

Expendable Trust Funds - Expendable trust funds are accounted for in essentially the same manner as governmental funds.

Agency Funds - Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups:

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group - This account group is used to account for all fixed assets of the County, other than those accounted for in the proprietary or trust funds.

General Long-Term Obligations Account Group - This account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary or trust funds.

B. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and expendable trust funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

All governmental fund types, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the year. The available period for the County is thirty-one days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investment, sales tax (see Note 7), federal and state grants and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999 and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized when they are earned, if measurable, and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

C. Budgetary Data

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified.

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for segregated cash accounts within the various departments is not reported because it is not included in the "appropriated budget" nor is separate budgetary information maintained. The primary level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

The County may not adopt a budget for certain funds if no cash activity is anticipated for the year and none takes place. The following funds were not budgeted in 1999:

Special Revenue Funds:

Marmet Grant	Community Sanctions
Community Service Early Intervention	Electronic Monitoring

Capital Projects Funds:

Capital Acquisition	Human Services Building Construction
Transfer Station Construction	Jail Construction

Expendable Trust Funds:

Miscellaneous Trust	Children's Home Trust
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Also, no budgetary schedule is presented for the Jail Commission capital projects fund because the transactions reflected are on the GAAP basis only and the note activity is budgeted in the debt service fund on a budgetary basis.

Tax Budget:

A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources:

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated fund balance and the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts on the final amended official certificate of estimated resources issued during 1999.

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

Appropriations:

A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. Expenditures plus encumbrances may not legally exceed budgeted appropriations at the fund, program, and/or object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. Although some funds budget for advances, it is not required by law.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County commissioners. The amount of the increases were not significant. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Encumbrances:

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

Lapsing of Appropriations:

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. Encumbered appropriations are carried forward to the succeeding fiscal year and are not reappropriated.

D. Cash and Cash Equivalents

To improve cash management, cash received by the County is pooled. Moneys for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined balance sheet.

During 1999, investments were limited to non-negotiable certificates of deposit, Federal home loan bonds, manuscript notes, and STAROhio. Except for non-participating investment contracts, investments are reported at fair value which is based on quoted market price. Nonparticipating investment contracts such as non-negotiable certificates of deposit are reported at cost.

The State Treasury Asset Reserve of Ohio (STAROhio) is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 1999 amounted to \$1,665,446, which includes approximately \$1,167,000 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account and within various departments. These interest bearing depository accounts are presented in the Combined Balance Sheet as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury.

For purposes of the Combined Statement of Cash Flows and for presentation of the Combined Balance Sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments.

E. Inventories

Inventories of governmental funds are stated at cost, while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary funds when used. Reported materials and supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1999 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure or expense is reported in the year in which services are consumed.

G. Fixed Assets and Depreciation

Governmental Fixed Assets - General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in governmental funds and the related assets are reported in the general fixed assets account group. All fixed assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The County has established a capitalization threshold for fixed assets of \$1,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Improvements are capitalized. Improvements to fund fixed assets are depreciated over the useful lives of the related fixed assets. Assets in the general fixed assets account group are not depreciated.

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

Proprietary Fund Fixed Assets - Fixed assets utilized in the proprietary funds are capitalized in the respective fund. Depreciation in the proprietary fund types is computed using the straight-line basis over the following useful lives:

<u>Asset Classification</u>	<u>Estimated Lives</u>
Buildings (including sewer treatment plants)	40 years
Improvements other than buildings	10 years
Sewer lines	50 years
Equipment and Vehicles	7-10 years

Capitalization of Interest - Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated life of the asset. For 1999, there was no interest capitalized.

H. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on actual leave balances taking into consideration any limits specified in the County's termination policy.

For governmental fund types, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

I. Short-term Interfund Assets/Liabilities

Receivables and payables resulting from transactions between funds for goods received or services provided are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables".

J. Accrued and Long-Term Liabilities

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences and contractually required pension obligations are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable financial resources. Payments made more than thirty-one days after year end are generally considered not to have been paid with current available financial resources. Capital leases and long-term loans are recognized as a liability of the general long-term obligations account group until due.

Under Ohio Law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the appropriate funds, and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split among the appropriate funds and account group. Debt Service Fund resources used to pay both principal and interest have also been allocated accordingly.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in those funds.

K. Fund Equity

Contributed capital is recorded in the proprietary funds that have received capital grants or contributions from developers, customers or other funds. Tap-in fees are recorded as contributed capital to the extent they exceed the actual costs of connection to the sewer system. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end, except for depreciation on assets acquired through federal grants, which is expensed and closed to contributed capital at year end.

Reserves of fund balance in governmental fund types indicate that a portion of fund balance is not available for current appropriation or is legally segregated for a specific future use. Fund balances are reserved for encumbrances, inventories of materials and supplies, and loans receivable (community development block grant monies loaned to local business).

L. Intergovernmental Revenues

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues and entitlements, are recorded as receivables and revenues when measurable and available. Reimbursement type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as nonoperating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the acquisition or construction of capital assets are recorded as contributed capital.

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

M. Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

N. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

O. Total Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned primary government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned reporting entity and includes the activity and operations of the County's legally separate discretely presented component unit. See Note 1. The total column on statements which do not include a component unit have no additional caption.

NOTE 3 - COMPLIANCE AND ACCOUNTABILITY

A. Compliance

The following account had expenditures plus encumbrances in excess of appropriations.

<u>Fund / Function</u>	<u>Appropriations</u>	<u>Expenditures Plus Encumbrances</u>	<u>Excess</u>
Capital Projects Fund:			
Issue II Fund			
Public Works			
Capital Outlay	\$425,722	\$529,546	\$103,824

Marion County, Ohio
Notes to the General Purpose Financial Statements
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B. Accountability

The following funds had a deficit fund balance/retained earnings as of December 31, 1999:

	<u>Deficit Fund Balance/ Retained Earnings</u>
Capital Projects Funds:	
Ditch Drainage and Improvement	\$108,627
Human Services Building Construction	925,128
Jail Commission	4,069,299
Dog and Kennel Construction	284,261
Enterprise Funds:	
Sewer District Operating and Maintenance	650,178
County Home Operating	165,764

The deficits in the capital projects funds arose from the requirement to report bond anticipation notes in the fund which received the note proceeds. The deficits will be alleviated when the bonds are issued or when the notes are paid.

The deficits in the Sewer District Operating and Maintenance and County Home Operating funds resulted from accumulated operating losses. Management is analyzing the sewer and county home operations to determine the appropriate action to take to eliminate the deficits.

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations and changes in fund balance/retained earnings on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual, All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual, All Proprietary Fund Types - Primary Government are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with state statute. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures/expenses for all funds (budget basis) rather than as a reservation of fund balance for governmental fund types and as note disclosure for the proprietary fund type (GAAP basis).
4. For Proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

Marion County, Ohio
Notes to the General Purpose Financial Statements
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(Continued)

5. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than on the balance sheet (GAAP basis).
6. Proceeds from and principal payments on proprietary long-term obligations are reported in the debt service fund on the operating statement (budget basis) rather than on the balance sheet in the proprietary fund types (GAAP basis).

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements by type.

Excess of Revenues and Other Financing Sources
Over (Under) Expenditures and Other Uses
All Governmental Fund Types and Expendable Trust Funds

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	(\$183,556)	\$884,732	\$734	(\$271,511)	\$1,987
Net Adjustment for					
Revenue Accruals	(122,388)	33,189	0	0	0
Unrecorded Cash					
From End of Year	(65,853)	(60,315)	0	0	0
From Prior Year	62,821	55,501	0	0	0
Decrease in Fair Value	13,125	0	0	0	0
Advances In	152,918	90,000	0	23,808	0
Prepays	(1,308)	(6,170)	0	0	0
CDBG Loans	0	(16,278)	0	0	0
Net Adjustment for					
Expenditure Accruals	(75,319)	217,635	0	217,629	0
Note Principal Issued	0	0	5,175,000	782,708	0
Note Principal Retirement	0	0	(5,460,000)	(541,832)	0
Long Term Principal Retirement	0	0	(77,323)	0	0
Transfer of Debt Activity	0	0	395,978	(313,107)	0
Advances Out	(159,418)	(107,308)	0	0	0
Encumbrances Outstanding at					
Year End	(251,036)	(1,614,239)	0	(717,238)	0
Excess of Revenues Under					
Expenditures -Segregated					
Cash Accounts	0	(226)	0	0	(198)
Budget Basis	(\$630,014)	(\$523,479)	\$34,389	(\$819,543)	\$1,789

Marion County, Ohio
Notes to the General Purpose Financial Statements
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(Continued)

Net Income (Loss)/Excess of Revenues Over Expenses
All Proprietary Funds

GAAP Basis	Enterprise
	(\$230,450)
Revenue Accruals	41,275
Expense Accruals	(145,229)
Unrecorded Cash	
From End of Year	(20,624)
From Prior Year	6,933
Prepays	(429)
Inventory	2,779
Acquisition of Fixed Assets	(2,491,631)
Current Year Capital Contributions	
Capital Grants	1,117,800
Tap In Fees	207,965
Depreciation Expense	361,525
Proceeds from Sale of Fixed Assets	5,000
Gain on Disposal of Fixed Assets	(950)
Loss on Disposal of Fixed Assets	5,086
Proceeds of Loans	81,000
Proceeds of Bonds	1,377,000
Retirement of Note	(1,275,000)
Transfer of Debt Activity	(82,871)
Encumbrances Outstanding	
At Year End	(156,036)
Budget Basis	(\$1,196,857)

NOTE 5 - DEPOSITS AND INVESTMENTS

The County Treasurer is responsible for selecting depositories and investing funds. Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer, by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

State statutes classify moneys held by the County into two categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Active moneys must be maintained either as cash in the County treasury, in commercial accounts payable, or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Moneys held by the County which are not considered active are classified as inactive.

Inactive monies may be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand. At year end, the County had \$159,818 in undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents".

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits With Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements."

Marion County, Ohio
Notes to the General Purpose Financial Statements
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(Continued)

Deposits. At year-end, the carrying amount of the County's deposits was \$24,158,588 and the bank balance was \$27,464,855. Of the bank balance \$1,420,077 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although all statutory requirements for these deposits of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments. The County's investments are categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form. The County holds the manuscript notes.

	Category 1	Fair Value
Investments in:		
Federal Home Loan Bond	\$2,986,875	\$2,986,875
Manuscript Notes	782,708	782,708
Sub-Total	\$3,769,583	3,769,583
STAROhio		6,441,712
 Total Investments		 \$10,211,295

The classification of cash, cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Funds included within the Treasurer county-wide cash management pool, which are used essentially as demand deposit accounts for various County funds, and investments with an original maturity of three months or less are treated as cash and cash equivalents. The classification of cash and cash equivalents (deposits) and investments for purposes of the note above is based on criteria set forth in GASB Statement No. 3.

The reconciliation between the classifications of cash and investments on the combined financial statements and the classifications per GASB 3 is as follows:

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$34,529,701	\$0
Cash on Hand	(159,818)	0
Investments of the Cash Management Pool		
Federal Home Loan Bond	(2,986,875)	2,986,875
Manuscript Notes	(782,708)	782,708
STAR Ohio	(6,441,712)	6,441,712
GASB Statement 3	\$24,158,588	\$10,211,295

NOTE 6 - PROPERTY TAXES

Property taxes are levied and assessed on a calendar year basis. Property taxes include amounts levied against all real, public utility and tangible personal (used in business) property located in the County. Real property taxes are levied after April 1 on the assessed value listed as of the prior January 1, the lien date. Public utility property taxes attached as a lien on December 31 of the prior year, were levied April 1 and are collected with real property taxes. Assessed values for real property taxes are established by State law at thirty-five percent of appraised market value. All property is required to be revalued every six years. Public utility property taxes are assessed on tangible personal property at eighty-eight percent of true value (with certain exceptions) and on real property at thirty-five percent of true value. Tangible personal property taxes are levied after April 1 on the value listed as of December 31 of the prior year. Tangible personal property assessments are twenty-five percent of true value. The assessed values upon which the 1999 taxes were collected are:

	Amount	Percent
Agricultural/Residential And Other Real Estate	\$664,174,390	75.08%
Public Utility	71,519,410	8.08
Tangible Personal Property	148,945,039	16.84
Total Assessed Value	\$884,638,839	100.00%
Tax rate per \$1,000 of assessed valuation	\$10.75	

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established. Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

The amount of the County's tax collections which will flow through an agency fund is reported as "Taxes Receivable" on the combined balance sheet in both the agency fund and the governmental fund which will receive the tax distribution.

Accrued property taxes receivable represent delinquent taxes outstanding and real property, personal property and public utility taxes which became measurable as of December 31, 1999. Although total property tax collections for the next year are measurable, the collections are not intended to finance current year operations. The receivable is therefore offset by a credit to deferred revenue.

NOTE 7 - PERMISSIVE SALES AND USE TAX

The County Commissioners by resolution imposed a one percent tax on all retail sales made in the County. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund. Amounts that are measurable and available at year end are accrued as revenue. Sales and Use tax revenue for 1999 amounted to \$5,805,659.

NOTE 8 - RECEIVABLES

Receivables at December 31, 1999, consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), and intergovernmental receivables arising from grants, entitlements, and shared revenues. All receivables are considered collectible in full. Delinquent utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

	Amount
<u>General Fund</u>	
Local Government	\$77,962
Local Government Revenue Assistance	16,434
Court Fines	16,612
Permissive Sales Tax	515,819
Federal Food	3,018
Vest Grant	5,000
Policing	7,006
Indigent Defense	11,775
Total General Fund	653,626

continued

Marion County, Ohio
Notes to the General Purpose Financial Statements
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(Continued)

	Amount
<u>Special Revenue Funds</u>	
Fines and Forfeitures	\$1,881
CAFS	10,520
State Cluster	14,056
MVGT Distribution	86,751
Federal Food Program	4,252
Title XX	167,543
Gasoline Tax	37,535
Reimbursements	10,638
Passport	7,106
Placement	4,033
Rehabilitation Services Commission	6,200
Other	632
Total Special Revenue Funds	351,147
<u>Agency Funds</u>	
Local Government	189,241
Revenue Assistance	22,234
Library Local Government	105,478
Marriage License	36,540
Gas Tax	20,359
Fines and Forfeitures	3,342
Total Agency Funds	377,194
Total	\$1,381,967

NOTE 9 - FIXED ASSETS

Following is a summary of the enterprise funds' fixed assets at December 31, 1999:

	Primary Government
	Enterprise
Land	\$77,902
Buildings and Sewer Lines	13,015,129
Improvements other than Buildings	61,744
Equipment	534,843
Vehicles	200,987
Construction in Progress	2,491,112
Total	16,381,717
Less accumulated depreciation	(5,206,052)
Total Fixed Assets, Net of Accumulated Depreciation	\$11,175,665

Marion County, Ohio
Notes to the General Purpose Financial Statements
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(Continued)

A summary of the changes in general fixed assets follows:

	Balance December 31, 1998	Additions	Reductions	Balance December 31, 1999
Land	\$345,344	\$0	\$0	\$345,344
Buildings	12,947,038	692,657	0	13,639,695
Improvements other than Buildings	1,150,804	136,685	0	1,287,489
Equipment	3,956,912	317,424	134,982	4,139,354
Vehicles	2,079,671	413,831	101,330	2,392,172
Construction in Progress	268,818	388,571	90,166	567,223
Total	\$20,748,587	\$1,949,168	\$326,478	\$22,371,277

NOTE 10 - RISK MANAGEMENT

A. Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 1999 the County contracted with County Risk Sharing Authority (CORSA) for all property and general liability insurance, except for the Marion County Home and Mental Retardation Board, who contracted with Cincinnati Insurance Co. and U. S. F. and G. Insurance.

CORSA provides property, general liability, crime, inland marine and boiler and machinery insurance coverage. The property and inland marine coverages insure up to a blanket limit of \$36,603,387 with a \$2,500 deductible; general liability coverage insures up to \$1,000,000 each occurrence or general limit aggregate; commercial crime covers up to \$250,000 with a \$2,500 deductible for the Courthouse, the Courthouse Annex, the Juvenile Court, and the Department of Human Services whose food stamps operation is insured with a \$1,000,000 maximum; boiler and machinery insures for up to \$5,000,000 with a \$2,500 deductible. CORSA also provides a \$5,000,000 excess liability policy.

The Marion County Home is insured by Cincinnati Insurance Co. with a total coverage of \$4,799,654 for property and a combined single limit liability of \$1,000,000. In addition, the County Home is covered by excess liability for \$2,000,000 each occurrence and \$2,000,000 aggregate. As a nursing home, the Marion County Home also has malpractice insurance with \$1,000,000 each medical incident and \$3,000,000 in aggregate.

The Mental Retardation Board has property and liability insurance from Indiana Insurance with a \$1,000 deductible and a \$1,000,000 each occurrence and \$2,000,000 aggregate. Indiana also covers the boiler, heating and cooling systems with a \$1,000 deductible. The property blanket limit is \$7,008,876 with a \$1,000 deductible with the boiler and machinery coverage included in that limit.

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(Continued)

County vehicles are insured by CORSA with a \$1,000,000 limit of liability each incident and deductible of \$2,500 for comprehensive coverage and \$2,500 deductible for collision coverage. Helicopter aviation and liability insurance is provided by National Fire Insurance Company with \$1,000,000 liability coverage.

Police professional liability for the Jail and Detention Center is provided by CORSA with a \$1,000,000 aggregate limit of liability.

There has been no change in this commercial coverage from the prior year. Settled claims have not exceeded this commercial coverage in any of the past three years.

B. Workers' Compensation Group Rating Pool

The County participates in the County Commissioners Association of Ohio Worker's Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 23). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal and any participant leaving the Plan allows representatives of the Plan to access loss experience for three years following the last year participation.

C. Other

Public officials bond insurance is provided by CORSA.

In June, 1993, the County terminated its self-insured health care program.

NOTE 11 - DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

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(Continued)

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$1,773,597, \$1,678,223, and \$1,594,565, respectively. The full amount has been contributed for 1998 and 1997. 76.4 percent has been contributed for 1999 with the remainder being reported as a liability within the general long-term obligations account group.

B. State Teachers Retirement System

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$18,840, \$32,136, and \$38,682, respectively. The full amount has been contributed for 1998 and 1997. 92.6 percent has been contributed for 1999 with the remainder being reported as a fund liability.

NOTE 12 - POSTEMPLOYMENT BENEFITS

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care for the year 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

For 1999, benefits were funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$778,199.

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(Continued)

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly medicare premiums. Benefit provisions and the obligation to contribute are established by the STRS based on authority granted by State statute. The system is funded on a pay-as-you-go basis.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. Beginning July 1, 1998, the board allocated employer contributions equal to 8 percent of covered payroll. For the County this amount equaled \$25,119 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2,783 million at June 30, 1999. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000. There were 95,796 eligible benefit recipients.

NOTE 13 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time, not to exceed vacation earned in three years, is paid upon separation if the employee has at least one year of service with the County. Vacation time may be accrued without limit. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire. As of December 31, 1999, the liability for compensated absences was \$1,178,098 for the entire County.

B. Health Care

The County has elected to provide employee medical/surgical benefits through Medical Mutual, a health maintenance organization. The employees share the cost of the monthly premium with the County. The premium varies with employee depending on the terms of the union contract.

NOTE 14 - CAPITALIZED LEASES - LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for the acquisition of radio, reproduction, and telephone equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service expenditures in the general purpose financial statements for the governmental funds. These expenditures are reflected as program/function expenditures on a budgetary basis.

General fixed assets acquired by lease have been capitalized in the general fixed assets account group in the amount of \$58,570 which equals the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group. The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 1999:

Marion County, Ohio
Notes to the General Purpose Financial Statements
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(Continued)

Year Ending	General Long-Term Obligations
Total minimum lease payments	\$8,592
Less: amount representing interest	783
Present value of minimum lease payments	\$7,809

NOTE 15 - LONG-TERM OBLIGATIONS

Changes in the long-term obligations of the County during 1999 were as follows:

	Outstanding 12/31/98	Additions	Reductions	Outstanding 12/31/99
<u>To Be Paid From Enterprise Funds:</u>				
1996 FMHA General Obligation Bonds 4.5%	\$1,736,000	\$0	\$44,000	\$1,692,000
1999 USDA Bonds	0	1,377,000	0	1,377,000
Issue II Loan 0%	599,808	81,000	33,323	647,485
Total Enterprise Funds	2,335,808	1,458,000	77,323	3,716,485
<u>General Long-Term Obligations:</u>				
Capital Leases:				
Children Services copier	9,891	0	3,219	6,672
Probate Court copier	2,192	0	1,055	1,137
Total Capital Leases	12,083	0	4,274	7,809
Issue II Loan 0%	197,724	0	16,477	181,247
Loan Payable 6.70%	11,079	0	3,456	7,623
Intergovernmental Payable	537,928	531,727	537,928	531,727
Compensated Absences	961,699	6,205	0	967,904
Total General Long-Term Obligations	1,720,513	537,932	562,135	1,696,310
Totals	\$4,056,321	\$1,995,932	\$639,458	\$5,412,795

In 1996, the County issued \$1,820,000 in FMHA general obligation bonds for sewer improvements. The bonds will be paid from the sewer district operating and maintenance enterprise fund.

In 1999, the County issued \$1,377,000 in USDA revenue bonds for the sewer south construction project. The bonds will be paid from the sewer district operating and maintenance enterprise fund.

The Issue II loans are for the improvements to the wastewater facility and a bridge. The loan issued for the wastewater facility improvement will be paid from the sewer district operating and maintenance enterprise fund, while the bridge improvement loan will be paid by transfers from the motor vehicle gasoline tax special revenue fund.

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

The capital leases shown as general long-term obligations will be paid from general fund and children services board special revenue fund resources. The loans payable will be paid from the dog and kennel special revenue fund. The compensated absences and intergovernmental payables are payable from the funds which the employees' salaries are paid.

All bonded debt is a general obligation supported by the full faith and credit of the County.

The County's overall legal debt margin was \$18,532,016 at December 31, 1999.

The principal and interest payments for the retirement of the outstanding debt are:

Year	Enterprise Issue II	FMHA GO Bonds	USDA Bonds	Total Enterprise	GLTOAG Issue II	Total
2000	\$33,323	\$123,140	\$77,244	\$233,707	\$16,477	\$250,184
2001	33,323	122,025	73,300	228,648	16,477	245,125
2002	33,323	122,865	73,296	229,484	16,477	245,961
2003	33,323	122,570	73,266	229,159	16,477	245,636
2004	33,323	123,185	73,310	229,818	16,477	246,295
2005-2009	166,615	613,965	366,621	1,147,201	82,385	1,229,586
2010-2014	166,615	613,755	366,649	1,147,019	16,477	1,163,496
2015-2021	66,640	858,855	1,831,767	2,757,262	0	2,757,262
Total	\$566,485	\$2,700,360	\$2,935,453	\$6,202,298	\$181,247	\$6,383,545

The County has been approved for \$165,000 in Issue II loans. As of December 31, 1999 the County had received \$81,000 in Issue II monies. This loan does not have a schedule of principal payments until the end of the project.

Conduit Debt

Prior to 1996, the County has served as the issuer of \$263,255,000 in hospital revenue bonds. Outstanding balances for these bonds are not available. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital facilities are leased and subsequently sold to the hospital. The lease payments are made to various trustees in an amount equal to the debt principal and interest payments. The trustees then make the principal and interest payments on the bonds. The hospital revenue bonds do not constitute a general obligation debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment.

The County had also served as the issuer of industrial development bonds for a total of \$25,768,000 prior to 1996. Outstanding balances for these bonds are not available. The proceeds were used to acquire, construct, improve, and equip facilities within the County to further improve the commercial/industrial tax base and employ citizens of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment.

In 1996, the County served as the issuer of \$29,520,000 in hospital revenue bonds, of which \$25,920,000 are outstanding. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital revenue bonds do not constitute a general obligation debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment.

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

In 1999, the County served as the issuer of \$1,800,000 in industrial development bonds for Semco, Inc, of which \$1,800,000 are outstanding. The proceeds were used to acquire, construct, improve, and equip Semco facilities and employ citizens of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment.

NOTE 16 - NOTES PAYABLE

A summary of the note transactions for the County for the year ended December 31, 1999 follows:

<u>Fund/Issue</u>	<u>Outstanding 12/31/98</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding 12/31/99</u>
<u>Capital Projects Funds:</u>				
Human Services Building				
Construction 4.00%	\$1,190,000	\$1,120,000	\$1,190,000	\$1,120,000
Qu Qua Ditch 5.60%	161,832	171,542	161,832	171,542
Marion-Hardin Jail				
Construction 4.10%	4,270,000	4,055,000	4,270,000	4,055,000
Harding Center 5.34%	0	300,000	0	300,000
Dog and Kennel Construction 5.50%	380,000	311,166	380,000	311,166
Total Capital Projects Funds	6,001,832	5,957,708	6,001,832	5,957,708
<u>Enterprise Funds</u>				
Sewer South 3.50%	1,275,000	0	1,275,000	0
Total All Funds	\$7,276,832	\$5,957,708	\$7,276,832	\$5,957,708

All of the notes are backed by the full faith and credit of Marion County and will mature within one year. The note liability is reflected in the fund which received the proceeds and are generally issued in anticipation of long-term bond financing. The notes are refinanced until such bonds are issued.

NOTE 17 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 1999, consist of the following individual interfund receivables and payables:

	<u>Receivable</u>	<u>Payable</u>
<u>General Fund:</u>	\$62,500	\$0
<u>Special Revenue Funds:</u>		
Litter Control and Recycling	0	6,000
Jail Reduction	0	20,000
Ditch Maintenance	17,308	0
Community Corrections	0	30,000
Total Special Revenue Funds	17,308	56,000
<u>Capital Projects Funds:</u>		
Dog and Kennel Construction	0	6,500
Ditch Drainage and Improvement	0	17,308
Total Capital Projects Funds	0	23,808
Total All Funds	\$79,808	\$79,808

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

Due from other funds and due to other funds at December 31, 1999, consist of the following individual balances:

	<u>Due From</u>	<u>Due To</u>
<u>General Fund:</u>	\$0	\$642
<u>Special Revenue Fund:</u>		
Public Assistance	188	10,902
Indigent Guardianship	0	188
Children Services Board	16,260	460
N C Ohio Rehab Center	0	402
MVGT	534	0
Litter Control	450	0
Reclaim Ohio	0	5,358
Ditch Maintenance	0	534
Total Special Revenue Funds	<u>17,432</u>	<u>17,844</u>
<u>Enterprise Fund:</u>		
Sewer District Operating and Maintenance	3,875	0
County Home Operating	0	2,371
Total Enterprise Funds	<u>3,875</u>	<u>2,371</u>
<u>Agency Fund:</u>		
County Board of Health	0	0
DKMM Solid Waste District	0	450
Total Agency Funds	<u>0</u>	<u>450</u>
Total All Funds	<u>\$21,307</u>	<u>\$21,307</u>

Due from primary government and due to component unit consist of the following individual balances:

	<u>Due From</u>	<u>Due To</u>
<u>General Fund</u>	\$0	\$290
<u>Special Revenue Fund:</u>		
Mental Retardation Board Operating	0	8,052
<u>Unit:</u>		
The Workshop	9,298	0
Total All Funds	<u>\$9,298</u>	<u>\$8,342</u>

The Workshop has a June 30 year end. The due from primary government receivable for the Workshop existed at June 30, 1999. The due to component unit existed at December 31, 1999.

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

NOTE 18 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County's enterprise funds account for the provision of sewer services and the county home. The table below reflects in a summarized format the more significant financial data relating to the enterprise funds of the County. The primary government data is as of and for the year ended December 31, 1999.

	Sewer	County Home	Total Primary Government
Operating Revenues	\$858,385	\$3,168,778	\$4,027,163
Depreciation Expense	291,983	69,542	361,525
Operating Income (Loss)	91,052	(512,432)	(421,380)
Operating Transfers In	0	357,240	357,240
Net Loss	(70,172)	(160,278)	(230,450)
Property, Plant and Equipment:			
Additions	2,491,631	0	2,491,631
Deductions	9,000	45,506	54,506
Current Year Capital Contributions			
Capital Grants	1,117,800	0	1,117,800
Tap In Fees	207,965	0	207,965
Net Working Capital	1,597,477	567,101	2,164,578
Total Assets	12,210,285	1,614,464	13,824,749
Bonds and Other Long-Term			
Liabilities Payable from Revenues	3,568,230	125,655	3,693,885
Total Equity	8,369,544	1,276,814	9,646,358
Encumbrances Outstanding at			
December 31, 1999 (Budget Basis)	52,425	103,611	156,036

NOTE 19 - FOOD STAMPS

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within Marion County. The receipt and issuance of these stamps have the characteristics of a federal "grant"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services food stamp activity was as follows:

Beginning Balance	\$383,285
Receipts	1,863,229
Disbursements	<u>(2,093,396)</u>
Ending Balance	<u>\$153,118</u>

NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS

A. Delaware-Knox-Marion-Morrow Joint Solid Waste Management District

The Delaware-Knox-Marion-Morrow Joint Solid Waste Management District (the District) makes the disposal of waste in the four county area more comprehensive in terms of recycling, incinerating and land filling. The Board of Directors consists of twelve members, the three county commissioners of each of the four member counties. The board exercises total control over the operation of the District including budgeting, appropriating, contracting and designating management; however, the County has no ongoing financial interest or responsibility for the District. Most of the District's revenue was received from private haulers. Information can be obtained from the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, Keith Bailey, 203 S. Prospect, Marion, Ohio 43302.

B. Marion County Regional Planning Commission

The County participates in the Marion County Regional Planning Commission (the Commission) which is a statutorily created political subdivision of the State. The Commission is jointly governed among Marion County, municipalities, and townships. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services within the County. In 1999, the County paid membership dues of \$49,000 toward the operation of the Commission. Information can be obtained from the Marion County Regional Planning Commission, Ken Lengieza, 196 W. Center Street, Marion, Ohio 43302.

C. Marion County Disaster Services Board

Marion County Disaster Services Board (the Board) is governed by the County, 15 townships located within the County, 7 villages, and one corporation. Under the authority of the Ohio Revised Code Section 5915.06, the five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all trustees, one member from the city, one Mayor appointed by all other villages, or their appointed designee, and one member appointed by the other four members. The Board does not have any outstanding debt. In 1999, the County paid membership dues of \$3,316 to the operation of the Board. Information can be obtained from the Marion County Disaster Services Board, Don Caprino, 200 S. Elm Street, Prospect, Ohio 43342.

D. Marion County Family and Children First Council

The Marion County Family and Children First Council (Council) provides services to multi-need youth in Marion County. There are fifteen organizations which are members of the Council. The operation of the Council is controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determine how the case is to be handled. In 1999, the County did not make any contributions to the Council.

NOTE 21 - JOINT VENTURES

A. Northland Homes and Properties, Inc.

The Marion County Mental Retardation and Developmental Disabilities Board entered into a contract with three other local MRDD Boards to establish Northland Homes and Properties, Inc. This Corporation is a non-profit corporation which is responsible for developing dwellings, providing affordable housing and managing a range of residential housing alternatives and support services to persons with disabilities. Each County appoints two trustees to a board of eight members.

The housing purchases are financed by State grants that are distributed to each MRDD Board and then to the Corporation. The MRDD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. During 1999, \$14,000 in contributions were made by the Marion County Mental Retardation and Developmental Disabilities Board to Northland Homes and Properties, Inc. for operational costs.

The Corporation is a joint venture between the counties because of the potential liability for the housing loans upon the Corporation's default on loans or dissolution. Upon dissolution of the Corporation, the Board of Trustees shall distribute all remaining assets of the operation to the participating County Boards of Mental Retardation and Developmental Disabilities. Information can be obtained from Northland Homes, Mike Babcock, 602 S. Corporate Drive, West Fostoria, Ohio 44830-9447.

B. Marion-Crawford ADAMH Board

The Marion-Crawford Board of Alcohol, Drug Addiction, and Mental Health Services (ADAMH) is a two County political subdivision whose general purpose is to provide leadership in planning for and supporting community-based alcohol, drug addiction, and mental health services in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming, while respecting, protecting, and advocating for the rights of persons as consumers of alcohol, drug addiction, and mental health services. The Board of Trustees of ADAMH consist of sixteen members. Eight members are appointed by the Marion County Commissioners, and eight members are appointed by the Crawford County Commissioners. Marion County acts as the fiscal agent for the ADAMH Board. The Board receives tax revenue from the two Counties and receives federal and state funding through grant monies which are applied for and received by the Board of Trustees. The continued existence of the ADAMH is dependent on the continued participation of Marion County.

The ADAMH has not accumulated significant financial resources nor is the ADAMH experiencing fiscal stress that may cause an additional financial benefit or burden on the County in the future.

The County cannot significantly influence operations of the ADAMH Board. The board has sole budgetary authority and controls surpluses and deficits and the County is not legally or morally obligated for the Board's debt. In 1999, the County contributed tax revenues of \$634,557 which represents 8.9 percent of total revenues. Complete financial statements can be obtained from the ADAMH Board, Marion, Ohio.

C. Marion-Hardin County Jail Commission

The Marion-Hardin County Jail Commission (the Commission) is a joint venture between Marion and Hardin counties. The purpose of the Commission is to provide additional jail space and to provide a correctional center for the inmates. The Commission was created in 1996 with construction beginning in 1997. The Commission is governed by a Board made up of six members; each county's president of the board of county commissioners, the common pleas court judge, and the sheriff.

The Commission has no outstanding debt as of December 31, 1999. The Commission has not accumulated significant financial resources nor is the Commission experiencing fiscal stress that may cause an additional financial benefit or burden on the County in the future. Financial information can be obtained from the Marion County Auditor, Michele Pearson, 100 North Main Street, Marion, Ohio 43302.

NOTE 22 - RELATED PARTY TRANSACTIONS

During 1999, Marion County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to MARCA Industries, Inc. The Workshop, a discretely presented component unit of Marion County, reported, at fair value, \$237,060 for such contributions as unrestricted revenues and expenses relating to the vocational purposes of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$1,980,498.

In accordance with State statute, the County provided housing for the Marion County Educational Service Center in the amount of \$13,387 in 1999.

NOTE 23 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc., (CORSA) is an Ohio nonprofit corporation established by forty-six counties for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

B. County Commissioners Association Service Corporation

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services, and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC and the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member must be a County Commissioner.

NOTE 24 - MARCA INDUSTRIES

As indicated in Note 1 to the General Purpose Financial Statements, the following disclosures are made on behalf of Marca Industries, Inc.

MARCA Industries, Inc. (the Workshop) prepares its financial statements in accordance with Financial Accounting Standard No. 117, "Financial Statements of Not-for-Profit Organizations." Under FASB 117, the Workshop reports its financial position and activities into three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The preparation of the financial statements required the use of estimates made by management.

Budgetary Data

The Workshop is not legally required to be budgeted and appropriated. Budgetary information for the Workshop is not reported because it is not included in the entity for which the "appropriated budget" is adopted nor is separate budgetary information maintained.

Cash and Cash Equivalents and Investments

The Workshop's money is held in segregated accounts. For purposes of the statement of cash flows, the Workshop considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents.

The Workshop's investments as of June 30, 1999 consisted of certificates of deposit and mutual funds in the amount of \$125,000 and \$110,540, respectively. Mutual fund investments are reported at the fund's per share price which is the price the investment could be sold for on December 31. Net unrealized gains for 1999 equaled \$1,079.

Accounts Receivable

Accounts receivable subject the Workshop to a concentration of credit risk because approximately 72 percent of the accounts receivables at June 30, 1999 were represented by four Marion area business customers.

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

Contributions

The Workshop has adopted SFAS No. 116, *Accounting for Contributions Received and Contributions Made*. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence or nature of any donor imposed restrictions.

Inventory

Inventory consists of janitorial supplies and is valued at cost, using the first-in, first-out method of valuation.

Fixed Assets

Additions and improvements to property and equipment are recorded at the original purchase cost or at the fair market value for donated assets. Depreciation is computed using the straight-line method, at rates expected to amortize the cost of the assets over their useful lives which range from 10 to 25 years for leasehold improvements, from 3 to 5 years for used furniture and equipment, 5 years for vehicles, computer equipment and software, from 3 to 10 years for new furniture and equipment, and 20 years for buildings. A summary of the Workshop's fixed assets at June 30, 1999 follows:

Equipment, Furniture and Vehicles	\$342,271
Leasehold Improvements	170,775
Computer Equipment	82,190
Total	595,236
Less accumulated depreciation	(433,293)
Total Fixed Assets, Net of Accumulated Depreciation	\$161,943

Long-Term Obligations

The Workshop has an outstanding note in the amount of \$62,611 which bears interest of 3 percent per year.

The note is being repaid monthly over 25 years with the last payment due February 25, 2011. The note is collateralized by the Workshop's leasehold improvements, equipment, furniture, inventory, and accounts receivable.

Principal requirements to retire this note are as follows:

Year	Notes Payable
2000	\$4,666
2001	4,808
2002	4,954
2003	5,105
2004	5,260
2005-2011	37,818
Total	\$62,611

Board Designated Assets

The Marca Industries, Inc. board of directors have set up the Biedler fund which supports special activities of the clients employed by the Workshop. The Board created this fund in 1995 with the designation of \$10,000. The expenses paid out of the Biedler fund were \$746 for 1999. The balance in the Biedler fund for the year ended June 30, 1999 was \$2,319.

Marion County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999
(Continued)

NOTE 25 - CONTRACTUAL COMMITMENTS

The County had the following outstanding contractual commitments as of December 31, 1999:

<u>Contractor</u>	<u>Contract Amount</u>	<u>Outstanding Balance</u>
Civil Engineering	\$110,065	\$9,500
R. E. Holland Excavating	2,190,000	166,327

NOTE 26 - CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies for their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. There were no claims or lawsuits anticipated that would be material to the accompanying financial statements.

Marion County is liable for the housing loans entered into by Northland Homes and Properties, Inc. upon the default on payment or the dissolution of the non-profit corporation. (See Note 21).

NOTE 27 - SUBSEQUENT EVENT

On February 8, 2000, the County issued \$5,000,000 in bond anticipation notes with an interest rate of 4.5 percent for the renovating and refurbishing of several buildings that will house the administrative offices of the County.

Combining,
Individual Fund
and Account Group Statements and Schedules

Marion County, Ohio

General Fund

The general fund is used to account for financial resources traditionally associated with governments which are not required to be accounted for in another fund.

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$1,838,000	\$1,836,212	(\$1,788)
Sales Tax	5,250,000	5,716,446	466,446
Charges for Services	2,431,423	2,568,777	137,354
Licenses and Permits	6,900	7,103	203
Fines and Forfeitures	151,500	170,321	18,821
Intergovernmental	1,815,718	1,975,299	159,581
Investment Income	1,209,000	1,676,925	467,925
Other	108,462	89,144	(19,318)
Total Revenues	12,811,003	14,040,227	1,229,224
Expenditures:			
Current:			
General Government -			
Legislative and Executive:			
Board of County Commissioners:			
Salaries and Wages	185,580	182,625	2,955
Fringe Benefits	26,204	25,951	253
Materials and Supplies	3,612	3,047	565
Contractual Services	80,971	71,573	9,398
Capital Outlay	6,895	6,701	194
Other	15,428	15,042	386
Total Board of County Commissioners	318,690	304,939	13,751
County Auditor - General Office:			
Salaries and Wages	299,271	290,192	9,079
Fringe Benefits	45,377	44,265	1,112
Materials and Supplies	29,160	24,745	4,415
Contractual Services	78,547	78,073	474
Capital Outlay	9,045	7,622	1,423
Other	7,691	7,672	19
Total County Auditor - General Office	469,091	452,569	16,522
County Treasurer:			
Salaries and Wages	112,058	112,058	0
Fringe Benefits	16,767	16,662	105
Materials and Supplies	16,009	15,688	321
Contractual Services	2,748	2,496	252
Other	3,453	3,424	29
Total County Treasurer	151,035	150,328	707
Prosecuting Attorney:			
Salaries and Wages	403,514	397,156	6,358
Fringe Benefits	75,379	72,953	2,426
Materials and Supplies	10,541	10,290	251
Contractual Services	135,206	131,512	3,694
Capital Outlay	2,000	579	1,421
Other	23,660	23,659	1
Total Prosecuting Attorney	650,300	636,149	14,151

continued

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Personnel Department:			
Salaries and Wages	\$58,825	\$48,199	\$10,626
Fringe Benefits	8,880	7,162	1,718
Materials and Supplies	1,125	915	210
Contractual Services	1,151	151	1,000
Capital Outlay	2,007	1,957	50
Other	1,300	491	809
Total Personnel Department:	73,288	58,875	14,413
Data Processing:			
Salaries and Wages	30,066	30,035	31
Fringe Benefits	4,111	4,079	32
Materials and Supplies	35,976	23,710	12,266
Contractual Services	98,003	94,826	3,177
Other	450	163	287
Total Data Processing	168,606	152,813	15,793
Board of Elections:			
Salaries and Wages	243,323	180,361	62,962
Fringe Benefits	27,010	18,909	8,101
Materials and Supplies	19,400	18,212	1,188
Contractual Services	32,149	30,910	1,239
Capital Outlay	2,600	1,695	905
Other	9,150	4,672	4,478
Total Board of Elections	333,632	254,759	78,873
Maintenance and Operation:			
Salaries and Wages	86,588	86,588	0
Fringe Benefits	12,991	12,705	286
Materials and Supplies	10,751	9,083	1,668
Contractual Services	407,474	330,509	76,965
Capital Outlay	16,000	0	16,000
Other	1,700	1,000	700
Total Maintenance and Operation	535,504	439,885	95,619
Recorder:			
Salaries and Wages	143,852	143,649	203
Fringe Benefits	20,237	20,159	78
Materials and Supplies	4,645	4,470	175
Contractual Services	43,505	42,824	681
Capital Outlay	1,200	1,200	0
Other	925	919	6
Total Recorder	214,364	213,221	1,143
Postage:			
Materials and Supplies	61,937	61,937	0
Total Postage	61,937	61,937	0

continued

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Insurance, Pensions and Taxes:			
Fringe Benefits	\$754,050	\$749,840	\$4,210
Contractual Services	191,490	172,969	18,521
Other	33,477	33,429	48
Total Insurance, Pension and Taxes	<u>979,017</u>	<u>956,238</u>	<u>22,779</u>
 Total General Government - Legislative and Executive	 <u>3,955,464</u>	 <u>3,681,713</u>	 <u>273,751</u>
 General Government - Judicial:			
Court of Appeals:			
Other	20,000	17,166	2,834
Total Court of Appeals	<u>20,000</u>	<u>17,166</u>	<u>2,834</u>
 Common Pleas Court:			
Salaries and Wages	224,665	223,485	1,180
Fringe Benefits	36,386	36,386	0
Materials and Supplies	6,999	5,847	1,152
Contractual Services	44,925	42,049	2,876
Capital Outlay	14,745	14,592	153
Other	4,181	3,446	735
Total Common Pleas Court	<u>331,901</u>	<u>325,805</u>	<u>6,096</u>
 Jury Commission:			
Salaries and Wages	1,432	1,427	5
Fringe Benefits	217	203	14
Materials and Supplies	4,700	3,603	1,097
Total Jury Commission	<u>6,349</u>	<u>5,233</u>	<u>1,116</u>
 Domestic Relations Court:			
Salaries and Wages	115,701	107,341	8,360
Fringe Benefits	17,599	11,389	6,210
Materials and Supplies	5,700	4,085	1,615
Contractual Services	1,800	1,356	444
Capital Outlay	12,364	12,364	0
Other	3,000	2,697	303
Total Domestic Relations Court	<u>156,164</u>	<u>139,232</u>	<u>16,932</u>
 Juvenile Court:			
Salaries and Wages	228,415	226,762	1,653
Fringe Benefits	34,721	33,810	911
Materials and Supplies	17,000	16,961	39
Contractual Services	40,398	36,936	3,462
Capital Outlay	31,446	31,446	0
Other	17,211	16,856	355
Total Juvenile Court	<u>369,191</u>	<u>362,771</u>	<u>6,420</u>

continued

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Probate Court:			
Salaries and Wages	\$113,885	\$113,706	\$179
Fringe Benefits	16,491	16,355	136
Materials and Supplies	8,400	6,091	2,309
Contractual Services	4,405	2,574	1,831
Capital Outlay	600	600	0
Other	513	509	4
Total Probate Court	144,294	139,835	4,459
Clerk of Courts:			
Salaries and Wages	191,787	174,943	16,844
Fringe Benefits	28,657	25,933	2,724
Materials and Supplies	26,900	26,457	443
Contractual Services	30,613	30,265	348
Capital Outlay	1,526	1,526	0
Other	1,892	1,579	313
Total Clerk of Courts	281,375	260,703	20,672
Municipal Court:			
Salaries and Wages	74,221	68,065	6,156
Fringe Benefits	8,957	8,758	199
Contractual Services	6,500	5,557	943
Total Municipal Court	89,678	82,380	7,298
Total General Government - Judicial	1,398,952	1,333,125	65,827
Public Safety:			
Adult Probation Department:			
Salaries and Wages	55,180	55,103	77
Fringe Benefits	9,077	6,876	2,201
Materials and Supplies	17,545	13,079	4,466
Contractual Services	4,000	3,275	725
Capital Outlay	2,314	2,203	111
Other	6,864	6,586	278
Total Adult Probation Department	94,980	87,122	7,858
Juvenile Probation Department:			
Salaries and Wages	103,305	102,704	601
Fringe Benefits	15,579	13,939	1,640
Other	7,000	5,071	1,929
Total Juvenile Probation Department	125,884	121,714	4,170

continued

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Detention Home:			
Salaries and Wages	\$665,037	\$644,635	\$20,402
Fringe Benefits	115,245	111,727	3,518
Materials and Supplies	88,424	88,227	197
Contractual Services	82,083	77,879	4,204
Capital Outlay	1,350	1,317	33
Other	10,015	7,716	2,299
Total Detention Home	962,154	931,501	30,653
Coroner:			
Salaries and Wages	39,748	39,748	0
Fringe Benefits	5,896	5,739	157
Materials and Supplies	500	0	500
Contractual Services	30,350	26,362	3,988
Other	1,100	904	196
Total Coroner	77,594	72,753	4,841
Sheriff:			
Salaries and Wages	1,877,416	1,877,067	349
Fringe Benefits	478,591	478,576	15
Materials and Supplies	151,553	140,129	11,424
Contractual Services	2,465,077	2,461,864	3,213
Capital Outlay	146,524	146,499	25
Other	25,340	25,239	101
Total Sheriff	5,144,501	5,129,374	15,127
Total Public Safety	6,405,113	6,342,464	62,649
Public Works:			
Engineer:			
Materials and Supplies	10,500	10,487	13
Contractual Services	18,354	17,965	389
Capital Outlay	32,959	32,959	0
Other	16,749	16,735	14
Total Engineer	78,562	78,146	416
Total Public Works	78,562	78,146	416
Health:			
Agriculture:			
Contractual Services	190,170	189,670	500
Total Agriculture	190,170	189,670	500
Tuberculosis Care:			
Salaries and Wages	9,734	9,734	0
Fringe Benefits	1,472	1,461	11
Contractual Services	2,000	1,951	49
Total Tuberculosis Care	13,206	13,146	60

continued

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Registration of Vital Statistics:			
Contractual Services	\$84,902	\$68,666	\$16,236
Total Vital Statistics	84,902	68,666	16,236
Ditches - Cleaning and Repair:			
Other	75,000	14,215	60,785
Total Ditches - Cleaning and Repair	75,000	14,215	60,785
Total Health	363,278	285,697	77,581
Human Services:			
Soldier's Relief:			
Salaries and Wages	24,100	24,078	22
Fringe Benefits	3,347	3,277	70
Materials and Supplies	3,850	2,569	1,281
Contractual Services	860	640	220
Capital Outlay	25,938	25,938	0
Other	53,000	48,118	4,882
Total Soldier's Relief	111,095	104,620	6,475
Veteran's Relief:			
Salaries and Wages	78,731	78,731	0
Fringe Benefits	10,996	10,985	11
Materials and Supplies	1,550	1,495	55
Contractual Services	3,300	3,200	100
Total Veteran's Relief	94,577	94,411	166
Total Human Services	205,672	199,031	6,641
Conservation and Recreation:			
Historical Society:			
Contractual Services	12,000	12,000	0
Total Conservation and Recreation	12,000	12,000	0
Other:			
Miscellaneous:			
Contractual Services	443,424	439,474	3,950
Capital Outlay	16,544	16,544	0
Other	2,950	1,467	1,483
Total Other	462,918	457,485	5,433
Intergovernmental	218,827	218,825	2
Total Expenditures	13,100,786	12,608,486	492,300
Excess of Revenues Over (Under) Expenditures	(289,783)	1,431,741	1,721,524

continued

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 1999
 (Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Other Financing Sources (Uses):</u>			
Other Financing Sources	\$85,592	\$63,535	(\$22,057)
Sale of Fixed Assets	1,000	28,158	27,158
Advances In	91,459	152,918	61,459
Advances Out	(161,459)	(159,418)	2,041
Operating Transfers In	75,000	75,051	51
Operating Transfers Out	(2,380,913)	(2,221,999)	158,914
Total Other Financing Sources (Uses)	<u>(2,289,321)</u>	<u>(2,061,755)</u>	<u>227,566</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses	(2,579,104)	(630,014)	1,949,090
Fund Balance Beginning of Year	2,752,408	2,752,408	0
Prior Year Encumbrances Appropriated	<u>191,672</u>	<u>191,672</u>	<u>0</u>
Fund Balance End of Year	<u>\$364,976</u>	<u>\$2,314,066</u>	<u>\$1,949,090</u>

Marion County, Ohio

Special Revenue Funds

Child Support Agency Fund - To account for State, Federal and local revenue used to administer the County Bureau of Support.

Public Assistance Fund - To account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services.

ADAMH Board Fund - To account for a county-wide property tax levy that is paid to the Marion-Crawford ADAMH Board.

Real Estate Assessment Fund - To account for state mandated county-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

Motor Vehicle Gasoline Tax Fund - To account for revenues derived from motor vehicle licenses, gasoline taxes and interest. Expenditures are restricted by state law to County road and bridge repair/improvement programs.

Children Services Board Fund - To account for monies received from a tax levy, federal and state grants, support collection and VA and social security. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling and parental training.

Mental Retardation Board Operating Fund - To account for the operation of a school for the mentally retarded and developmentally disabled. Revenue sources are a county-wide property tax levy and Federal and State grants and donations.

North Central Rehabilitation Center Fund - To account for grants used for the operation of the new rehabilitation center.

Other Public Safety - To account for Federal, state and local monies, along with other miscellaneous revenues used for public safety.

Drug Law Enforcement Fund	Americorp Grant Fund
Juvenile Court Homebase Fund	DARE Program Fund
Youth Services Subsidy Grant Fund	DWI Education Fund
Prison Reduction Fund	Ninety - Day Detention Project Fund
Indigent Guardianship Fund	Jail Reduction Fund
County Probation Services Fund	Marmet Grant Fund
Reclaim Ohio Fund	Community Sanctions Fund
COPS More Fund	Community Service Early Intervention Fund
Juvenile Accountability Intervention Fund	Electronic Monitoring

For 1999, the County did not budget for the Marmet Grant, Community Sanctions, Community Service Early Intervention and Electronic Monitoring funds.

Other - To account for Federal, state and local monies used for other governmental expenditures.

Dog and Kennel Fund	Visitation Dispute Resolution Fund
Ditch Maintenance Fund	Computerization Fund
Community Development Block Grant Fund	GFM Recorder Equipment Fund
Litter Control and Recycling Fund	Certificate of Title Fund
Delinquent Real Estate Tax Assessment Prosecutor Fund	Paternity Mediation Fund
Delinquent Real Estate Tax Assessment Treasurer Fund	Underground Storage Tank Fund
Prepayment Interest Fund	

Marion County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1999

	Child Support Agency	Public Assistance	ADAMH Board	Real Estate Assessment
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$630,958	\$313,870	\$0	\$748,341
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	627,807	0
Accounts	0	0	0	0
Special Assessments	0	0	0	0
Interfund	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	188	0	0
Intergovernmental Receivable	0	10,372	0	0
Materials and Supplies				
Inventory	11,750	15,633	0	0
Prepaid Items	928	1,919	0	87
Total Assets	\$643,636	\$341,982	\$627,807	\$748,428
Liabilities:				
Accounts Payable	\$15,138	\$82,205	\$0	\$100,496
Accrued Wages	19,202	83,848	0	5,555
Compensated Absences Payable	3,504	0	0	410
Interfund Payable	0	0	0	0
Due to Other Funds	0	10,902	0	0
Intergovernmental Payable	50	14,314	0	962
Deferred Revenue	0	0	627,807	0
Due to Component Unit	0	0	0	0
Total Liabilities	37,894	191,269	627,807	107,423
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	38,788	68,125	0	349,095
Reserved for Inventory	11,750	15,633	0	0
Reserved for Loans	0	0	0	0
Unreserved	555,204	66,955	0	291,910
Total Fund Equity	605,742	150,713	0	641,005
Total Liabilities and Fund Equity	\$643,636	\$341,982	\$627,807	\$748,428

continued

Marion County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1999
(Continued)

	Motor Vehicle Gasoline Tax	Children Services Board	Mental Retardation Board Operating	North Central Rehabilitation Center
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,009,029	\$4,286,661	\$4,424,773	\$207,596
Cash and Cash Equivalents In Segregated Accounts	0	13,424	0	0
Receivables:				
Taxes	0	1,607,909	3,034,582	0
Accounts	291	35,384	13,587	3,646
Special Assessments	0	0	0	0
Interfund	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	534	16,260	0	0
Intergovernmental Receivable	125,165	24,695	184,264	1,616
Materials and Supplies				
Inventory	241,679	9,773	7,771	0
Prepaid Items	155	6,359	14,317	195
Total Assets	\$1,376,853	\$6,000,465	\$7,679,294	\$213,053
Liabilities:				
Accounts Payable	\$5,272	\$120,703	\$124,664	\$7,536
Accrued Wages	50,796	56,595	95,988	18,232
Compensated Absences Payable	7,970	5,880	13,540	1,599
Interfund Payable	0	0	0	0
Due to Other Funds	0	460	0	402
Intergovernmental Payable	8,749	15,006	19,665	2,935
Deferred Revenue	0	1,607,909	3,034,582	0
Due to Component Unit	0	0	8,052	0
Total Liabilities	72,787	1,806,553	3,296,491	30,704
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	58,886	166,726	341,697	2,971
Reserved for Inventory	241,679	9,773	7,771	0
Reserved for Loans	0	0	0	0
Unreserved	1,003,501	4,017,413	4,033,335	179,378
Total Fund Equity	1,304,066	4,193,912	4,382,803	182,349
Total Liabilities and Fund Equity	\$1,376,853	\$6,000,465	\$7,679,294	\$213,053

Other Public Safety	Other	Totals
\$1,065,033	\$1,016,143	\$13,702,404
200	0	13,624
0	0	5,270,298
3,137	0	56,045
0	12,383	12,383
0	17,308	17,308
0	94,656	94,656
0	450	17,432
4,153	882	351,147
0	0	286,606
150	2,011	26,121
<u>\$1,072,673</u>	<u>\$1,143,833</u>	<u>\$19,848,024</u>
\$24,455	\$44,556	\$525,025
17,882	11,177	359,275
1,992	470	35,365
50,000	6,000	56,000
5,546	534	17,844
3,104	6,738	71,523
0	12,383	5,282,681
0	0	8,052
<u>102,979</u>	<u>81,858</u>	<u>6,355,765</u>
42,854	19,274	1,088,416
0	0	286,606
0	94,656	94,656
<u>926,840</u>	<u>948,045</u>	<u>12,022,581</u>
<u>969,694</u>	<u>1,061,975</u>	<u>13,492,259</u>
<u>\$1,072,673</u>	<u>\$1,143,833</u>	<u>\$19,848,024</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999

	Child Support Agency	Public Assistance	ADAMH Board	Real Estate Assessment
Revenues:				
Taxes	\$0	\$0	\$574,211	\$0
Charges for Services	0	271,482	0	425,156
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,034,651	4,092,402	60,346	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	383,368	0	4,560
Total Revenues	1,034,651	4,747,252	634,557	429,716
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	473,970
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,297,811	5,005,162	0	0
Intergovernmental	0	0	634,557	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	1,297,811	5,005,162	634,557	473,970
Excess of Revenues Over (Under) Expenditures	(263,160)	(257,910)	0	(44,254)
Other Financing Sources (Uses):				
Operating Transfers In	75,000	231,953	0	0
Operating Transfers Out	0	(148,325)	0	0
Total Other Financing Sources (Uses)	75,000	83,628	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(188,160)	(174,282)	0	(44,254)
Fund Balances at Beginning of Year	795,245	326,310	0	685,259
Increase (Decrease) in Reserve for Inventory	(1,343)	(1,315)	0	0
Fund Balances at End of Year	\$605,742	\$150,713	\$0	\$641,005

Motor Vehicle Gasoline Tax	Children Services Board	Mental Retardation Board Operating	North Central Rehabilitation Center	Other Public Safety	Other	Totals
\$0	\$1,470,266	\$2,759,681	\$0	\$0	\$0	\$4,804,158
28,819	46,132	117,056	0	33,020	522,253	1,443,918
0	0	0	0	0	118,792	118,792
25,177	0	0	0	64,216	27,754	117,147
3,123,446	2,180,140	2,867,845	760,459	1,030,487	567,892	15,717,668
0	0	0	0	0	18,009	18,009
33,180	0	0	0	1,777	9,313	44,270
199,595	45,656	11,207	18,505	11,933	24,687	699,511
<u>3,410,217</u>	<u>3,742,194</u>	<u>5,755,789</u>	<u>778,964</u>	<u>1,141,433</u>	<u>1,288,700</u>	<u>22,963,473</u>
0	0	0	0	0	143,250	617,220
0	0	0	0	0	231,191	231,191
0	0	0	804,013	1,148,342	0	1,952,355
3,264,882	0	0	0	0	264,466	3,529,348
0	0	4,697,569	0	0	108,693	4,806,262
0	3,636,221	0	0	0	0	9,939,194
0	0	0	0	0	360,000	994,557
0	3,219	0	0	0	3,456	6,675
0	1,052	0	0	0	742	1,794
<u>3,264,882</u>	<u>3,640,492</u>	<u>4,697,569</u>	<u>804,013</u>	<u>1,148,342</u>	<u>1,111,798</u>	<u>22,078,596</u>
<u>145,335</u>	<u>101,702</u>	<u>1,058,220</u>	<u>(25,049)</u>	<u>(6,909)</u>	<u>176,902</u>	<u>884,877</u>
43,968	0	0	0	47,302	0	398,223
(116,940)	(10,000)	0	0	(2,353)	(120,750)	(398,368)
<u>(72,972)</u>	<u>(10,000)</u>	<u>0</u>	<u>0</u>	<u>44,949</u>	<u>(120,750)</u>	<u>(145)</u>
72,363	91,702	1,058,220	(25,049)	38,040	56,152	884,732
1,218,627	4,099,931	3,323,622	207,398	931,654	1,005,823	12,593,869
13,076	2,279	961	0	0	0	13,658
<u>\$1,304,066</u>	<u>\$4,193,912</u>	<u>\$4,382,803</u>	<u>\$182,349</u>	<u>\$969,694</u>	<u>\$1,061,975</u>	<u>\$13,492,259</u>

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Agency Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,133,917	\$1,133,916	(\$1)
Expenditures:			
Current:			
Human Services:			
Children Services			
Salaries and Wages	484,000	479,157	4,843
Fringe Benefits	171,748	164,582	7,166
Materials and Supplies	2,000	992	1,008
Contractual Services	413,940	381,956	31,984
Capital Outlay	22,556	22,556	0
Other	326,934	296,982	29,952
Total Expenditures	1,421,178	1,346,225	74,953
Excess of Revenues Under Expenditures	(287,261)	(212,309)	74,952
Other Financing Sources:			
Operating Transfers In	75,000	75,000	0
Excess of Revenue and Other Financing Sources Under Expenditures	(212,261)	(137,309)	74,952
Fund Balance Beginning of Year	643,432	643,432	0
Prior Year Encumbrances Appropriated	70,639	70,639	0
Fund Balance End of Year	\$501,810	\$576,762	\$74,952

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$271,294	\$271,294
Intergovernmental	3,886,000	4,090,239	204,239
Other	640,000	420,793	(219,207)
Total Revenues	4,526,000	4,782,326	256,326
Expenditures:			
Current:			
Human Services:			
Public Assistance Administration			
Salaries and Wages	1,946,763	1,946,763	0
Fringe Benefits	683,738	682,508	1,230
Materials and Supplies	107,779	104,779	3,000
Contractual Services	724,452	711,334	13,118
Capital Outlay	57,102	50,938	6,164
Other	69,878	69,287	591
Total Administration	3,589,712	3,565,609	24,103
Social Services			
Salaries and Wages	246,446	246,446	0
Fringe Benefits	96,329	91,734	4,595
Materials and Supplies	6,037	5,693	344
Contractual Services	1,314,803	1,294,746	20,057
Capital Outlay	603	603	0
Other	34,308	33,140	1,168
Total Social Services	1,698,526	1,672,362	26,164
Total Expenditures	5,288,238	5,237,971	50,267
Excess of Revenue Under Expenditures	(762,238)	(455,645)	306,593
Other Financing Sources (Uses):			
Operating Transfers In	485,103	231,953	(253,150)
Operating Transfers Out	(148,325)	(148,325)	0
Total Other Financing Sources (Uses)	336,778	83,628	(253,150)
Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses	(425,460)	(372,017)	53,443
Fund Balance Beginning of Year	274,975	274,975	0
Prior Year Encumbrances Appropriated	245,990	245,990	0
Fund Balance End of Year	\$95,505	\$148,948	\$53,443

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 ADAMH Board Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$577,557	\$574,211	(\$3,346)
Intergovernmental	57,000	60,346	3,346
Total Revenues	634,557	634,557	0
<u>Expenditures:</u>			
Intergovernmental	634,557	634,557	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Real Estate Assessment Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$400,000	\$425,156	\$25,156
Other	3,750	4,560	810
Total Revenues	403,750	429,716	25,966
Expenditures:			
Current:			
General Government:			
Legislative and Executive:			
Real Estate Assessment			
Salaries and Wages	172,538	156,586	15,952
Fringe Benefits	46,379	32,350	14,029
Materials and Supplies	18,442	14,201	4,241
Contractual Services	780,196	602,109	178,087
Capital Outlay	23,980	12,559	11,421
Other	33,469	6,033	27,436
Total Expenditures	1,075,004	823,838	251,166
Excess of Revenues Under Expenditures	(671,254)	(394,122)	277,132
Fund Balance Beginning of Year	536,466	536,466	0
Prior Year Encumbrances Appropriated	156,406	156,406	0
Fund Balance End of Year	\$21,618	\$298,750	\$277,132

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Motor Vehicle Gasoline Tax Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$18,000	\$27,994	\$9,994
Fines and Forfeitures	30,000	26,679	(3,321)
Intergovernmental	2,865,000	3,190,249	325,249
Investment Income	20,000	41,495	21,495
Other	87,000	208,649	121,649
Total Revenues	3,020,000	3,495,066	475,066
Expenditures:			
Current:			
Public Works:			
Roads:			
Salaries and Wages	1,340,322	1,293,143	47,179
Fringe Benefits	522,000	489,830	32,170
Materials and Supplies	722,357	650,189	72,168
Contractual Services	739,431	717,087	22,344
Capital Outlay	153,506	148,948	4,558
Other	68,000	48,018	19,982
Total Expenditures	3,545,616	3,347,215	198,401
Excess of Revenue Over (Under) Expenditures	(525,616)	147,851	673,467
Other Financing Sources (Uses):			
Operating Transfer In	0	43,968	43,968
Operating Transfer Out	(116,940)	(116,940)	0
Total Other Financing Sources (Uses)	(116,940)	(72,972)	43,968
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(642,556)	74,879	717,435
Fund Balance Beginning of Year	815,374	815,374	0
Prior Year Encumbrance Appropriated	41,684	41,684	0
Fund Balance End of Year	\$214,502	\$931,937	\$717,435

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$1,490,000	\$1,470,266	(\$19,734)
Charges for Services	54,000	48,783	(5,217)
Intergovernmental	1,711,802	2,144,932	433,130
Other	30,000	46,340	16,340
Total Revenues	3,285,802	3,710,321	424,519
Expenditures:			
Current:			
Human Services:			
Children Services			
Salaries and Wages	1,536,041	1,492,455	43,586
Fringe Benefits	502,156	456,197	45,959
Materials and Supplies	119,289	98,180	21,109
Contractual Services	1,844,766	1,785,111	59,655
Capital Outlay	35,749	24,610	11,139
Other	34,404	14,373	20,031
Total Expenditures	4,072,405	3,870,926	201,479
Excess of Revenues Under Expenditures	(786,603)	(160,605)	625,998
Other Financing Uses:			
Operating Transfers Out	(20,000)	(10,000)	10,000
Excess of Revenues Under Expenditures and Other Financing Uses	(806,603)	(170,605)	635,998
Fund Balance Beginning of Year	3,940,241	3,940,241	0
Prior Year Encumbrances Appropriated	248,214	248,214	0
Fund Balance End of Year	\$3,381,852	\$4,017,850	\$635,998

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Mental Retardation Board Operating Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$2,870,755	\$2,759,681	(\$111,074)
Charges for Services	227,500	115,297	(112,203)
Intergovernmental	2,214,647	2,693,997	479,350
Other	77,500	10,707	(66,793)
Total Revenues	5,390,402	5,579,682	189,280
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Health:</u>			
Mental Retardation Board Operating			
Salaries and Wages	3,529,000	2,431,030	1,097,970
Fringe Benefits	1,158,035	711,890	446,145
Materials and Supplies	434,623	297,722	136,901
Contractual Services	3,054,595	1,443,968	1,610,627
Other	301,586	198,757	102,829
Total Expenditures	8,477,839	5,083,367	3,394,472
Excess of Revenues Over (Under) Expenditures	(3,087,437)	496,315	3,583,752
Fund Balance Beginning of Year	3,335,423	3,335,423	0
Prior Year Encumbrances Appropriated	118,622	118,622	0
Fund Balance End of Year	\$366,608	\$3,950,360	\$3,583,752

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
North Central Rehabilitation Center Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$812,957	\$761,459	(\$51,498)
Other	2,000	13,749	11,749
Total Revenues	814,957	775,208	(39,749)
Expenditures:			
Current:			
Public Safety:			
Salaries and Wages	450,703	450,703	0
Fringe Benefits	172,177	157,240	14,937
Materials and Supplies	62,501	56,415	6,086
Contractual Services	132,163	112,865	19,298
Capital Outlay	22,000	18,500	3,500
Other	40,374	11,048	29,326
Total Expenditures	879,918	806,771	73,147
Excess of Revenues Under Expenditures	(64,961)	(31,563)	33,398
Other Financing Sources (Uses):			
Other Financing Sources	0	1,280	1,280
Advances In	0	40,000	40,000
Advances Out	(40,000)	(40,000)	0
Total Other Financing Sources (Uses)	(40,000)	1,280	41,280
Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses	(104,961)	(30,283)	74,678
Fund Balance Beginning of Year	210,223	210,223	0
Prior Year Encumbrances Appropriated	16,855	16,855	0
Fund Balance End of Year	\$122,117	\$196,795	\$74,678

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Drug Law Enforcement Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$62,125	\$62,821	\$696
Interest	1,126	1,126	0
Total Revenues	63,251	63,947	696
Expenditures:			
Current:			
Public Safety:			
Drug Law Enforcement		0	3,607
Materials and Supplies	3,607	0	24,899
Contractual Services	24,899	0	
Total Expenditures	28,506	0	28,506
Excess of Revenues Over Expenditures	34,745	63,947	29,202
Other Financing Sources:			
Other Financing Sources	0	2,794	2,794
Excess of Revenues and Other Financing Sources Over Expenditures	34,745	66,741	31,996
Fund Balance Beginning of Year	22,798	22,798	0
Fund Balance End of Year	\$57,543	\$89,539	\$31,996

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Juvenile Court Homebase Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures:</u>			
<u>Current:</u>			
Public Safety:			
Juvenile Court Homebase			
Contractual Services	<u>81</u>	<u>81</u>	<u>0</u>
Excess of Revenues Under Expenditures	(81)	(81)	0
Fund Balance Beginning of Year	<u>81</u>	<u>81</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Youth Services Subsidy Grant Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$125,925	\$125,926	\$1
Other	20	93	73
Total Revenues	125,945	126,019	74
Expenditures:			
Current:			
Public Safety:			
Youth Services Subsidy			
Salaries and Wages	62,315	58,826	3,489
Fringe Benefits	19,200	18,138	1,062
Materials and Supplies	7,800	5,014	2,786
Contractual Services	51,811	44,602	7,209
Capital Outlay	2,000	439	1,561
Other	9,400	5,475	3,925
Total Expenditures	152,526	132,494	20,032
Excess of Revenues Under Expenditures	(26,581)	(6,475)	20,106
Fund Balance Beginning of Year	76,284	76,284	0
Prior Year Encumbrances Appropriated	8,517	8,517	0
Fund Balance at End of Year	\$58,220	\$78,326	\$20,106

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prison Reduction Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$252,446	\$252,446	\$0
<u>Expenditures:</u>			
Current:			
Public Safety:			
Community Corrections			
Salaries and Wages	176,292	176,292	0
Fringe Benefits	60,737	59,515	1,222
Materials and Supplies	1,286	305	981
Contractual Services	2,019	191	1,828
Capital Outlay	5,675	3,305	2,370
Other	49,514	0	49,514
Total Expenditures	295,523	239,608	55,915
Excess of Revenues Over (Under) Expenditures	(43,077)	12,838	55,915
<u>Other Financing Sources (Uses):</u>			
Advances In	30,000	30,000	0
Advances Out	(30,000)	(30,000)	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(43,077)	12,838	55,915
Fund Balance Beginning of Year	73,077	73,077	0
Fund Balance End of Year	\$30,000	\$85,915	\$55,915

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Indigent Guardianship Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$11,777	\$11,777	\$0
Expenditures:			
Current:			
Public Safety:			
Indigent Guardianship	14,713	13,327	1,386
Contractual Services	1,300	1,117	183
Other			
Total Expenditures	16,013	14,444	1,569
Excess of Revenues Under Expenditures	(4,236)	(2,667)	1,569
Fund Balance Beginning of Year	11,161	11,161	0
Prior Year Encumbrances Appropriated	1,410	1,410	0
Fund Balance End of Year	\$8,335	\$9,904	\$1,569

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 County Probation Services Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$10,000	\$19,736	\$9,736
Other	0	10	10
Total Revenues	10,000	19,746	9,746
<u>Expenditures:</u>			
Current:			
Public Safety:			
Indigent Guardianship			
Salaries and Wages	18,500	17,853	647
Fringe Benefits	3,290	792	2,498
Contractual Services	850	350	500
Other	995	995	0
Total Expenditures	23,635	19,990	3,645
Excess of Revenues Under Expenditures	(13,635)	(244)	13,391
Fund Balance Beginning of Year	46,785	46,785	0
Fund Balance End of Year	\$33,150	\$46,541	\$13,391

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Reclaim Ohio Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenue	\$317,383	\$356,657	\$39,274
Other	0	1,866	1,866
Total Revenues	317,383	358,523	41,140
<u>Expenditures:</u>			
Current:			
Public Safety:			
Reclaim Ohio			
Salaries and Wages	117,590	117,052	538
Fringe Benefits	39,700	35,091	4,609
Materials and Supplies	17,000	11,726	5,274
Contractual Services	263,915	263,017	898
Capital Outlay	34,197	30,241	3,956
Other	215,000	7,729	207,271
Total Expenditures	687,402	464,856	222,546
Excess of Revenues Under Expenditures	(370,019)	(106,333)	263,686
<u>Other Financing Uses:</u>			
Operating Transfers Out	(2,302)	(2,302)	0
Excess of Revenues Under Expenditures and Other Financing Uses	(372,321)	(108,635)	263,686
Fund Balance Beginning of Year	651,770	651,770	0
Prior Year Encumbrances Appropriated	18,400	18,400	0
Fund Balance End of Year	\$297,849	\$561,535	\$263,686

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 COPS More Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenue	\$129,828	\$129,828	\$0
Expenditures:			
Current:			
Public Safety:			
COPS More			
Capital Outlay	174,828	145,245	29,583
Excess of Revenues Under Expenditures	(45,000)	(15,417)	29,583
Other Financing Sources:			
Operating Transfers In	45,000	45,000	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	29,583	29,583
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$29,583	\$29,583

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Accountability Intervention Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenue	\$20,716	\$20,716	\$0
Expenditures:			
Current:			
Public Safety:			
Juvenile Accountability Intervention			
Materials and Supplies	1,330	1,328	2
Contractual Services	9,600	4,345	5,255
Capital Outlay	3,500	3,390	110
Other	8,588	2,474	6,114
Total Expenditures	23,018	11,537	11,481
Excess of Revenues Over (Under) Expenditures	(2,302)	9,179	11,481
Other Financing Sources:			
Operating Transfers In	2,302	2,302	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	11,481	11,481
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$11,481</u>	<u>\$11,481</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 in Fund Balance - Budget (Non-GAAP Basis) and Actual
 Americorp Grant Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Total Revenues	\$0	\$0	\$0
Expenditures:			
Current:			
Public Safety:			
Americorp Grant			
Salaries and Wages	1	1	0
Excess of Revenues Under Expenditures	(1)	(1)	0
Fund Balance Beginning of Year	981	981	0
Fund Balance End of Year	<u>\$980</u>	<u>\$980</u>	<u>\$0</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 DARE Program Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$11,495	\$11,495	\$0
<u>Expenditures:</u>			
Current:			
Public Safety:			
DARE Program			
Salaries and Wages	11,507	10,427	1,080
Excess of Revenues Over (Under) Expenditures	(12)	1,068	1,080
Fund Balance Beginning of Year	214	214	0
Fund Balance End of Year	\$202	\$1,282	\$1,080

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 DWI Education Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$400	\$1,261	\$861
<u>Expenditures:</u>			
	0	0	0
Excess of Revenues Over Expenditures	400	1,261	861
Fund Balance Beginning of Year	6,593	6,593	0
Fund Balance End of Year	<u>\$6,993</u>	<u>\$7,854</u>	<u>\$861</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Ninety-Day Detention Project Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures:</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Uses:</u>			
Operating Transfers Out	<u>(51)</u>	<u>(51)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(51)	(51)	0
Fund Balance Beginning of Year	<u>51</u>	<u>51</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Reduction Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$157,591	\$157,591	\$0
Expenditures:			
Current:			
Public Safety:			
Salaries and Wages	102,338	102,338	0
Fringe Benefits	57,106	25,102	32,004
Materials and Supplies	7,194	6,138	1,056
Contractual Services	3,909	2,347	1,562
Capital Outlay	16,290	14,842	1,448
Other	3,025	1,492	1,533
Total Expenditures	189,862	152,259	37,603
Excess of Revenues Over (Under) Expenditures	(32,271)	5,332	37,603
Other Financing Sources (Uses):			
Advances In	20,000	20,000	0
Advances Out	(20,000)	(20,000)	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(32,271)	5,332	37,603
Fund Balance Beginning of Year	52,271	52,271	0
Fund Balance End of Year	<u>\$20,000</u>	<u>\$57,603</u>	<u>\$37,603</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Ditch Maintenance Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$11,146	\$18,009	\$6,863
<u>Expenditures:</u>			
Current:			
Public Works:			
Ditch Maintenance			
Contractual Services	145,720	45,624	100,096
Excess of Revenues Under Expenditures	(134,574)	(27,615)	106,959
<u>Other Financing Uses:</u>			
Advances Out	(17,308)	(17,308)	0
Excess of Revenues Under Expenditures and Other Financing Uses	(151,882)	(44,923)	106,959
Fund Balance Beginning of Year	145,025	145,025	0
Prior Year Encumbrances Appropriated	12,400	12,400	0
Fund Balance End of Year	<u>\$5,543</u>	<u>\$112,502</u>	<u>\$106,959</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Community Development Block Grant Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$487,685	\$487,685	\$0
Interest	1,500	3,039	1,539
Other	6,079	7,483	1,404
Total Revenues	495,264	498,207	2,943
Expenditures:			
Current:			
Public Works:			
Community Development Program			
Contractual Services	442,243	362,000	80,243
Capital Outlay	149,220	149,186	34
Other	13,624	10,124	3,500
Total Expenditures	605,087	521,310	83,777
Excess of Revenues Under Expenditures	(109,823)	(23,103)	86,720
Fund Balance Beginning of Year	114,569	114,569	0
Prior Year Encumbrances Appropriated	3,099	3,099	
Fund Balance End of Year	\$7,845	\$94,565	\$86,720

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control and Recycling Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$21,665	\$21,665	\$0
Intergovernmental	59,359	58,128	(1,231)
Other	8,000	9,231	1,231
Total Revenues	89,024	89,024	0
Expenditures:			
Current:			
Public Works:			
Litter Control and Recycling			
Salaries and Wages	47,490	47,070	420
Fringe Benefits	6,620	6,615	5
Contractual Services	21,650	18,940	2,710
Other	23,975	19,613	4,362
Total Expenditures	99,735	92,238	7,497
Excess of Revenues Under Expenditures	(10,711)	(3,214)	7,497
Other Financing Sources:			
Other Financing Sources	2,930	2,930	0
Excess of Revenues and Other Financing Sources Under Expenditures	(7,781)	(284)	7,497
Fund Balance Beginning of Year	8,528	8,528	0
Prior Year Encumbrances Appropriated	1,960	1,960	0
Fund Balance End of Year	\$2,707	\$10,204	\$7,497

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Prosecutor Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$33,000	\$56,350	\$23,350
Other	1,000	6,935	5,935
Total Revenues	34,000	63,285	29,285
Expenditures:			
Current:			
General Government:			
Legislative and Executive:			
Salaries and Wages	33,320	30,585	2,735
Fringe Benefits	8,381	7,969	412
Materials and Supplies	500	500	0
Contractual Services	13,195	13,007	188
Other	6,495	4,991	1,504
Total Expenditures	61,891	57,052	4,839
Excess of Revenues Over (Under) Expenditures	(27,891)	6,233	34,124
Other Financing Sources:			
Other Financing Sources	0	247	247
Operating Transfers In	4,500	0	(4,500)
Total Other Financing Sources	4,500	247	(4,253)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(23,391)	6,480	29,871
Fund Balance Beginning of Year	19,250	19,250	0
Prior Year Encumbrances Appropriated	5,452	5,452	0
Fund Balance End of Year	\$1,311	\$31,182	\$29,871

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Delinquent Real Estate Tax Assessment Treasurer Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$35,450	\$58,509	\$23,059
Expenditures:			
Current:			
General Government:			
Legislative and Executive:			
Delinquent Tax Collection			
Salaries and Wages	32,000	28,388	3,612
Fringe Benefits	7,753	4,535	3,218
Materials and Supplies	3,310	412	2,898
Capital Outlay	4,079	1,542	2,537
Other	10,774	5,393	5,381
Total Expenditures	57,916	40,270	17,646
Excess of Revenues Over (Under) Expenditures	(22,466)	18,239	40,705
Other Financing Sources (Uses):			
Other Financing Sources	100	247	147
Operating Transfers Out	(7,000)	0	7,000
Total Other Financing Sources (Uses)	(6,900)	247	7,147
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(29,366)	18,486	47,852
Fund Balance Beginning of Year	57,243	57,243	0
Prior Year Encumbrances Appropriated	1,610	1,610	0
Fund Balance End of Year	\$29,487	\$77,339	\$47,852

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Prepayment Interest Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest Income	\$4,000	\$5,701	\$1,701
Expenditures:			
Current:			
General Government:			
Legislative and Executive:			
Prepayment of Interest			
Salaries and Wages	3,695	3,526	169
Fringe Benefits	820	745	75
Materials and Supplies	2,500	2,159	341
Other	500	0	500
Total Expenditures	7,515	6,430	1,085
Excess of Revenues Under Expenditures	(3,515)	(729)	2,786
Fund Balance Beginning of Year	3,814	3,814	0
Fund Balance End of Year	\$299	\$3,085	\$2,786

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Visitation Dispute Resolution Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$22,218	\$22,338	\$120
Expenditures:			
Current:			
General Government:			
Judicial:			
Visitation Dispute Resolution			
Materials and Supplies	5,927	3,430	2,497
Contractual Services	8,110	4,940	3,170
Other	8,263	8,260	3
Total Judicial	22,300	16,630	5,670
Excess of Revenues Over (Under) Expenditures	(82)	5,708	5,790
Fund Balance Beginning of Year	82	82	0
Fund Balance End of Year	<u>\$0</u>	<u>\$5,790</u>	<u>\$5,790</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Computerization Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$56,037	\$58,673	\$2,636
Expenditures:			
Current:			
General Government:			
Judicial:			
Computer Legal Research			
Contractual Services	77,100	14,586	62,514
Capital Outlay	111,761	41,160	70,601
Total Expenditures	188,861	55,746	133,115
Excess of Revenues Over (Under) Expenditures	(132,824)	2,927	135,751
Fund Balance Beginning of Year	156,783	156,783	0
Prior Year Encumbrances	25,000	25,000	0
Fund Balance End of Year	\$48,959	\$184,710	\$135,751

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 GFM Recorder Equipment Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$64,000	\$74,360	\$10,360
<u>Expenditures:</u>			
<u>Current:</u>			
General Government:			
Legislative and Executive			
GFM Recorder Equipment			
Capital Outlay	145,099	45,767	99,332
Excess of Revenues Over (Under) Expenditures	(81,099)	28,593	109,692
Fund Balance Beginning of Year	84,148	84,148	0
Prior Year Encumbrances Appropriated	13,755	13,755	0
Fund Balance End of Year	<u>\$16,804</u>	<u>\$126,496</u>	<u>\$109,692</u>

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$240,000	\$250,782	\$10,782
Expenditures:			
Current:			
General Government:			
Judicial:			
Certificate of Administration			
Salaries and Wages	130,470	108,525	21,945
Fringe Benefits	72,898	43,993	28,905
Materials and Supplies	3,500	2,321	1,179
Contractual Services	5,200	3,551	1,649
Capital Outlay	3,000	750	2,250
Other	2,500	1,159	1,341
Total Expenditures	217,568	160,299	57,269
Excess of Revenues Over Expenditures	22,432	90,483	68,051
Other Financing Uses:			
Operating Transfers Out	(75,000)	(75,000)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(52,568)	15,483	68,051
Fund Balance Beginning of Year	203,768	203,768	0
Fund Balance End of Year	\$151,200	\$219,251	\$68,051

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Paternity Mediation Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$1,450	\$1,450	\$0
<u>Expenditures:</u>			
Current:			
General Government:			
Judicial:			
Paternity Mediation			
Contractual Services	1,450	1,450	0
Excess of Revenue Over Expenditures	0	0	0
Fund Balance Beginning of Year	738	738	0
Fund Balance End of Year	<u>\$738</u>	<u>\$738</u>	<u>\$0</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Underground Storage Tank Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures:</u>			
Current:			
Health:			
Underground Storage Tank			
Contractual Services	<u>8,900</u>	<u>925</u>	<u>7,975</u>
Excess of Revenues Under Expenditures	(8,900)	(925)	7,975
Fund Balance Beginning of Year	<u>8,900</u>	<u>8,900</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$7,975</u></u>	<u><u>\$7,975</u></u>

Marion County, Ohio

Debt Service Fund

The Debt Service Fund is used to account for transfers and special assessments that are expended for the payment of general obligation bonds and notes and their related interest. In order to demonstrate compliance with Ohio law, this fund reflects note principal and interest payments for budgetary purposes; however, on the GAAP basis all note activity is reflected in the fund which received the note proceeds. The fund also includes debt service for proprietary funds that is allocated to the proprietary funds on the GAAP basis.

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Debt Service Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$0	\$734	\$734
Expenditures:			
Debt Service:			
Notes:			
Human Services Building:			
Principal Retirement	1,190,000	1,190,000	0
Interest and Fiscal Charges	52,800	51,122	1,678
Jail Construction:			
Principal Retirement	4,270,000	4,270,000	0
Interest and Fiscal Charges	156,760	155,855	905
Total Notes	5,669,560	5,666,977	2,583
Federal Mortgage Home Association			
Sewer:			
Principal Retirement	44,000	44,000	0
Interest and Fiscal Charges	81,000	77,130	3,870
Total Federal Mortgage Home Association	125,000	121,130	3,870
Issue II Loans:			
Engineer:			
Principal Retirement	16,477	16,477	0
Sewer:			
Principal Retirement	35,000	33,323	1,677
Total Issue II Loans	51,477	49,800	1,677
Total Expenditures	5,846,037	5,837,907	8,130
Excess of Revenues Under Expenditures	(5,846,037)	(5,837,173)	8,864
Other Financing Sources:			
Proceeds of Notes	5,232,760	5,175,000	(57,760)
Operating Transfers In	613,277	696,562	83,285
Total Other Financing Sources	5,846,037	5,871,562	25,525
Excess of Revenues and Other Financing Sources Over Expenditures	0	34,389	34,389
Fund Balance Beginning of Year	390,068	390,068	0
Fund Balance End of Year	\$390,068	\$424,457	\$34,389

Marion County, Ohio

Capital Projects Funds

Capital Improvement Fund - To account for transfers and other resources set aside for building capital improvements and the acquisition of equipment.

Ditch Drainage and Improvement Fund - To account for special assessment revenue which is used for capital improvements of existing ditches.

Children's Home Capital Improvement Fund - To account for money that was collected from a levy for capital improvements for the children's home. The levy is no longer in existence.

MRDD Capital Improvement Fund - To account for the revenue collected from a levy and transfers from the Mental Retardation Operating Board special revenue fund for capital improvements and the payment of note principal and interest.

Capital Acquisition Fund - To account for the retirement of bond anticipation notes which provided the source for financing of the acquisition of the County courthouse annex and research for the construction of a garbage and refuse disposal facility. For 1999, the County did not budget this fund.

Human Services Building Construction Fund - To account for resources used for building construction and the payment of note principal and interest. For 1999, the County did not budget this fund.

Issue II Fund - To account for monies received from the Ohio Public Works Commission for infrastructure projects.

Transfer Station Construction Fund - To account for note proceeds expended for the construction of a transfer station. For 1999, the County did not budget this fund.

Jail Construction Fund - To account for the note proceeds to build a single-county jail facility. For 1999, the County did not budget this fund.

Jail Commission Fund - To account for note proceeds used to finance the County's share of the Marion-Hardin Correctional Center. For 1999, the County did not budget this fund.

Dog and Kennel Construction Fund - To account for transfers from the general fund and a portion of dog tag fees to construct a new animal shelter facility.

Marion County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 1999

	Capital Improvement	Ditch Drainage and Improvement	Children's Home Capital Improvement	MRDD Capital Improvement	Capital Acquisition
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$6,274,297	\$115,190	\$26,701	\$314,334	\$5,198
Receivable:					
Taxes	0	0	0	321,478	0
Special Assessments	0	42,141	0	0	0
Total Assets	\$6,274,297	\$157,331	\$26,701	\$635,812	\$5,198
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$8,444	\$0
Contracts Payable	154,179	26,986	0	0	0
Retainage Payable	7,930	0	0	0	0
Interfund Payable	0	17,308	0	0	0
Deferred Revenue	0	42,141	0	321,478	0
Accrued Interest Payable	10,709	7,981	0	0	0
Notes Payable	300,000	171,542	0	0	0
Total Liabilities	472,818	265,958	0	329,922	0
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	538,996	36,875	0	83,376	0
Unreserved (Deficit)	5,262,483	(145,502)	26,701	222,514	5,198
Total Fund Equity (Deficit)	5,801,479	(108,627)	26,701	305,890	5,198
Total Liabilities and Fund Equity	\$6,274,297	\$157,331	\$26,701	\$635,812	\$5,198

Human Services Building Construction	Issue II	Transfer Station Construction	Jail Construction	Jail Commission	Dog and Kennel Construction	Totals
\$238,181	\$24,148	\$41	\$76	\$905	\$43,335	\$7,042,406
0	0	0	0	0	0	321,478
0	0	0	0	0	0	42,141
<u>\$238,181</u>	<u>\$24,148</u>	<u>\$41</u>	<u>\$76</u>	<u>\$905</u>	<u>\$43,335</u>	<u>\$7,406,025</u>
\$0	\$0	\$0	\$0	\$0	\$5,750	\$14,194
0	4,804	0	0	0	0	185,969
0	0	0	0	0	0	7,930
0	0	0	0	0	6,500	23,808
0	0	0	0	0	0	363,619
43,309	0	0	0	15,204	4,180	81,383
1,120,000	0	0	0	4,055,000	311,166	5,957,708
<u>1,163,309</u>	<u>4,804</u>	<u>0</u>	<u>0</u>	<u>4,070,204</u>	<u>327,596</u>	<u>6,634,611</u>
0	1,520	0	0	0	10,487	671,254
(925,128)	17,824	41	76	(4,069,299)	(294,748)	100,160
(925,128)	19,344	41	76	(4,069,299)	(284,261)	771,414
<u>\$238,181</u>	<u>\$24,148</u>	<u>\$41</u>	<u>\$76</u>	<u>\$905</u>	<u>\$43,335</u>	<u>\$7,406,025</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1999

	Capital Improvement	Ditch Drainage and Improvement	Children's Home Capital Improvement	MRDD Capital Improvement
Revenues:				
Property Taxes	\$0	\$0	\$0	\$294,031
Charges for Services	25,200	0	0	0
Intergovernmental	0	0	0	30,958
Special Assessments	0	52,826	0	0
Total Revenues	25,200	52,826	0	324,989
Expenditures:				
Capital Outlay	1,245,633	38,549	14,560	313,163
Debt Service:				
Interest and Fiscal Charges	10,709	10,242	0	0
Total Expenditures	1,256,342	48,791	14,560	313,163
Excess of Revenues Over (Under) Expenditures	(1,231,142)	4,035	(14,560)	11,826
Other Financing Sources :				
Operating Transfers In	1,000,000	9,063	10,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(231,142)	13,098	(4,560)	11,826
Fund Balances (Deficit) Beginning of Year	6,032,621	(121,725)	31,261	294,064
Fund Balances (Deficit) End of Year	<u>\$5,801,479</u>	<u>(\$108,627)</u>	<u>\$26,701</u>	<u>\$305,890</u>

Capital Acquisition	Human Services Building Construction	Issue II	Transfer Station Construction	Jail Construction	Jail Commission
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	347,417	0	0	0
0	0	0	0	0	0
0	0	347,417	0	0	0
0	0	605,020	0	0	0
0	52,440	0	0	0	152,833
0	52,440	605,020	0	0	152,833
0	(52,440)	(257,603)	0	0	(152,833)
0	148,325	103,587	0	0	371,760
0	95,885	(154,016)	0	0	218,927
5,198	(1,021,013)	173,360	41	76	(4,288,226)
<u>\$5,198</u>	<u>(\$925,128)</u>	<u>\$19,344</u>	<u>\$41</u>	<u>\$76</u>	<u>(\$4,069,299)</u>

continued

Marion County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1999
(Continued)

	Dog and Kennel Construction	Totals
<u>Revenues:</u>		
Property Taxes	\$0	\$294,031
Charges for Services	0	25,200
Intergovernmental	0	378,375
Special Assessments	0	52,826
Total Revenues	0	750,432
<u>Expenditures:</u>		
Capital Outlay	333,903	2,550,828
Debt Service:		
Interest and Fiscal Charges	18,267	244,491
Total Expenditures	352,170	2,795,319
Excess of Revenues Over (Under) Expenditures	(352,170)	(2,044,887)
<u>Other Financing Sources :</u>		
Operating Transfers In	130,641	1,773,376
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(221,529)	(271,511)
Fund Balances (Deficit) Beginning of Year	(62,732)	1,042,925
Fund Balances (Deficit) End of Year	(\$284,261)	\$771,414

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Improvement Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Charges for Services	\$25,200	\$25,200	\$0
<u>Expenditures:</u>			
Capital Outlay:			
Capital Improvements			
Capital Outlay	5,549,332	1,322,520	4,226,812
Other	300,000	300,000	0
Total Expenditures	5,849,332	1,622,520	4,226,812
Excess of Revenues Under Expenditures	(5,824,132)	(1,597,320)	4,226,812
<u>Other Financing Sources:</u>			
Proceeds of Notes	300,000	300,000	0
Operating Transfers In	0	1,000,000	1,000,000
Total Other Financing Sources	300,000	1,300,000	1,000,000
Excess of Revenues and Other Financing Sources Under Expenditures	(5,524,132)	(297,320)	5,226,812
Fund Balance Beginning of Year	5,969,706	5,969,706	0
Prior Year Encumbrances Appropriated	60,266	60,266	0
Fund Balance End of Year	<u>\$505,840</u>	<u>\$5,732,652</u>	<u>\$5,226,812</u>

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Drainage and Improvement Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$70,134	\$52,826	(\$17,308)
Expenditures:			
Capital Outlay:			
Public Works			
Contractual Services	117,587	75,424	42,163
Debt Service:			
Principal Retirement	169,600	161,832	7,768
Interest and Fiscal Charges	10,357	9,710	647
Total Expenditures	297,544	246,966	50,578
Excess of Revenues Under Expenditures	(227,410)	(194,140)	33,270
Other Financing Sources:			
Proceeds of Notes	170,895	171,542	647
Advances In	0	17,308	17,308
Operating Transfers In	9,063	9,063	0
Total Other Financing Sources	179,958	197,913	17,955
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(47,452)	3,773	51,225
Fund Balance Beginning of Year	26,216	26,216	0
Prior Year Encumbrances Appropriated	21,340	21,340	0
Fund Balance End of Year	\$104	\$51,329	\$51,225

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Children's Home Capital Improvement Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures:</u>			
<u>Capital Outlay:</u>			
Human Services			
Capital Outlay	20,000	14,560	5,440
Excess of Revenues Under Expenditures	(20,000)	(14,560)	5,440
<u>Other Financing Sources:</u>			
Operating Transfers In	10,000	10,000	0
Excess of Revenues and Other Financing Sources Under Expenditures	(10,000)	(4,560)	5,440
Fund Balance Beginning of Year	30,136	30,136	0
Fund Balance End of Year	<u>\$20,136</u>	<u>\$25,576</u>	<u>\$5,440</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 MRDD Capital Improvement Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$294,989	\$294,031	(\$958)
Intergovernmental	30,000	30,958	958
Total Revenues	324,989	324,989	0
<u>Expenditures:</u>			
<u>Capital Outlay:</u>			
Human Services			
Capital Outlay	610,520	396,539	213,981
Excess of Revenues Under Expenditures	(285,531)	(71,550)	213,981
Fund Balance Beginning of Year	231,022	231,022	0
Prior Year Encumbrances Appropriated	63,043	63,043	0
Fund Balance End of Year	\$8,534	\$222,515	\$213,981

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$228,894	\$347,417	\$118,523
<u>Expenditures:</u>			
Capital Outlay:			
Issue II			
Contractual Services	425,722	529,546	(103,824)
Other	76,994	76,994	0
Total Expenditures	502,716	606,540	(103,824)
Excess of Revenues Under Expenditures	(273,822)	(259,123)	14,699
<u>Other Financing Sources:</u>			
Operating Transfers In	100,463	103,587	3,124
Excess of Revenues and Other Financing Sources Under Expenditures	(173,359)	(155,536)	17,823
Fund Balance Beginning of Year	171,035	171,035	0
Prior Year Encumbrances Appropriated	2,325	2,325	0
Fund Balance End of Year	<u>\$1</u>	<u>\$17,824</u>	<u>\$17,823</u>

Marion County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Construction Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
	\$0	\$0	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
Health			
Dog and Kennel Construction			
Contractual Services	340,513	331,800	8,713
Capital Outlay	19,185	12,590	6,595
Debt Service:			
Principal Retirement	380,000	380,000	0
Interest and Fiscal Expense	18,267	18,267	0
 Total Expenditures	 757,965	 742,657	 15,308
 Excess of Revenues Under Expenditures	 (757,965)	 (742,657)	 15,308
<u>Other Financing Sources:</u>			
Proceeds of Notes	311,166	311,166	0
Advances In	53,601	6,500	(47,101)
Operating Transfers In	83,540	130,641	47,101
 Total Other Financing Sources	 448,307	 448,307	 0
 Excess of Revenues and Other Financing Sources Under Expenditures	 (309,658)	 (294,350)	 15,308
 Fund Balance Beginning of Year	 309,961	 309,961	 0
 Prior Year Encumbrances Appropriated	 11,487	 11,487	 0
 Fund Balance End of Year	 <u>\$11,790</u>	 <u>\$27,098</u>	 <u>\$15,308</u>

Marion County, Ohio

Enterprise Funds

Sewer District Operating and Maintenance Fund - To account for sanitary sewer services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges.

County Home Operating Fund - To account for fees from residents' families used for the operation of the nursing home.

Marion County, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 1999

	Sewer District Operating and Maintenance	County Home Operating	Totals
Assets:			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$1,675,623	\$580,738	\$2,256,361
Accounts Receivable	183,597	189,353	372,950
Due from Other Funds	3,875	0	3,875
Materials and Supplies Inventory	6,232	8,993	15,225
Prepaid Items	661	12	673
Total Current Assets	1,869,988	779,096	2,649,084
Fixed Assets (Net of Accumulated Depreciation)	10,340,297	835,368	11,175,665
Total Assets	\$12,210,285	\$1,614,464	\$13,824,749
Liabilities:			
Current liabilities:			
Accounts Payable	\$6,210	\$61,859	\$68,069
Contracts Payable	9,242	0	9,242
Accrued Wages	11,712	74,240	85,952
Compensated Absences Payable	3,168	4,786	7,954
Due to Other Funds	0	2,371	2,371
Intergovernmental Payable	12,046	68,739	80,785
Accrued Interest Payable	64,923	0	64,923
Current Portion of Issue II Loans Payable	66,646	0	66,646
Current Portion of USDA Bonds Payable	51,564	0	51,564
Current Portion of General Obligation Bonds Payable	47,000	0	47,000
Total Current Liabilities	272,511	211,995	484,506
Long-Term Liabilities:			
Compensated Absences Payable (Net of Current Portion)	16,955	125,655	142,610
Issue II Loans Payable (Net of Current Portion)	580,839	0	580,839
USDA Bonds Payable (Net of Current Portion)	1,325,436		1,325,436
General Obligation Bonds Payable (Net of Current Portion)	1,645,000	0	1,645,000
Total Long-Term Liabilities	3,568,230	125,655	3,693,885
Total Liabilities	3,840,741	337,650	4,178,391
Fund Equity:			
Contributed Capital	9,019,722	1,442,578	10,462,300
Retained Earnings (Deficit)	(650,178)	(165,764)	(815,942)
Total Fund Equity	8,369,544	1,276,814	9,646,358
Total Liabilities and Fund Equity	\$12,210,285	\$1,614,464	\$13,824,749

Marion County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 1999

	Sewer District Operating and Maintenance	County Home Operating	Totals
<u>Operating Revenues:</u>			
Charges for Services	\$858,385	\$3,167,094	\$4,025,479
Other Operating Revenues	0	1,684	1,684
Total Operating Revenues	858,385	3,168,778	4,027,163
<u>Operating Expenses:</u>			
Salaries and Wages	333,134	1,956,525	2,289,659
Fringe Benefits	56,296	731,661	787,957
Contractual Services	4,947	597,428	602,375
Materials and Supplies	32,309	255,805	288,114
Depreciation	291,983	69,542	361,525
Other	48,664	70,249	118,913
Total Operating Expenses	767,333	3,681,210	4,448,543
Operating Income (Loss)	91,052	(512,432)	(421,380)
<u>Non-Operating Expenses:</u>			
Gain on Disposal of Fixed Assets	950	0	950
Loss on Disposal of Fixed Assets	0	(5,086)	(5,086)
Interest and Fiscal Charges	(162,174)	0	(162,174)
Total Non-Operating Expenses	(161,224)	(5,086)	(166,310)
Net Income (Loss) Before Operating Transfers	(70,172)	(517,518)	(587,690)
Operating Transfers In	0	357,240	357,240
Net Income (Loss)	(70,172)	(160,278)	(230,450)
Depreciation on Fixed Asset Acquired by Contributed Capital	62,903	0	62,903
Retained Earnings (Deficit) Beginning of Year	(642,909)	(5,486)	(648,395)
Retained Earnings (Deficit) End of Year	(650,178)	(165,764)	(815,942)
Contributed Capital Beginning of Year	7,756,860	1,442,578	9,199,438
Contributions from Grants	1,117,800	0	1,117,800
Contributions from Tap In Fees	207,965	0	207,965
Depreciation on Fixed Assets Acquired by Contributed Capital	(62,903)	0	(62,903)
Contributed Capital End of Year	9,019,722	1,442,578	10,462,300
Total Fund Equity End of Year	\$8,369,544	\$1,276,814	\$9,646,358

Marion County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sewer District Operating and Maintenance Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$796,600	\$854,049	\$57,449
Tap In Fees	60,000	207,965	147,965
Intergovernmental	1,195,000	1,117,800	(77,200)
Sale of Fixed Assets	0	5,000	5,000
Proceeds of Bonds	1,377,000	1,377,000	0
Proceeds of Notes	113,688	81,000	(32,688)
Total Revenues	3,542,288	3,642,814	100,526
<u>Expenses:</u>			
Salaries and Wages	332,350	326,142	6,208
Fringe Benefits	53,472	45,515	7,957
Materials and Supplies	31,020	22,937	8,083
Contractual Services	2,659,637	2,537,090	122,547
Capital Outlay	29,000	8,840	20,160
Other	59,900	48,664	11,236
<u>Debt Service:</u>			
Principal Retirement	1,275,000	1,275,000	0
Interest and Fiscal Charges	44,243	44,243	0
Total Expenses	4,484,622	4,308,431	176,191
Excess of Revenues Under Expenses	(942,334)	(665,617)	276,717
Operating Transfers Out	(160,000)	(160,000)	0
Excess of Revenues Under Expenses and Operating Transfers	(1,102,334)	(825,617)	276,717
Fund Balance Beginning of Year	2,038,469	2,038,469	0
Prior Year Encumbrances Appropriated	185,838	185,838	0
Fund Balance End of Year	\$1,121,973	\$1,398,690	\$276,717

Marion County, Ohio
 Schedule of Revenues, Expenses and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 County Home Operating Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$3,192,410	\$3,199,000	\$6,590
Other	1,440	1,698	258
Total Revenues	<u>3,193,850</u>	<u>3,200,698</u>	<u>6,848</u>
<u>Expenses:</u>			
Salaries and Wages	1,984,974	1,953,317	31,657
Fringe Benefits	1,010,798	943,432	67,366
Materials and Supplies	439,958	356,212	83,746
Contractual Services	628,468	601,594	26,874
Capital Outlay	30,865	4,374	26,491
Other	106,540	70,249	36,291
Total Expenses	<u>4,201,603</u>	<u>3,929,178</u>	<u>272,425</u>
Excess of Revenues Under Expenses	(1,007,753)	(728,480)	279,273
Operating Transfers In	<u>357,240</u>	<u>357,240</u>	<u>0</u>
Excess of Revenues Under Expenses and Operating Transfers	(650,513)	(371,240)	279,273
Fund Balance Beginning of Year	711,222	711,222	0
Prior Year Encumbrances Appropriated	<u>134,071</u>	<u>134,071</u>	<u>0</u>
Fund Balance End of Year	<u>\$194,780</u>	<u>\$474,053</u>	<u>\$279,273</u>

Marion County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 1999

	Sewer District Operating and Maintenance	County Home Operating	Totals
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$822,746	\$3,202,074	4,024,820
Cash Received from Quasi-External Transactions With Other Funds	41,920	0	41,920
Cash Received from Other Revenue	0	1,698	1,698
Cash Payments to Suppliers	(24,811)	(842,530)	(867,341)
Cash Payments to Employees	(326,142)	(1,953,317)	(2,279,459)
Cash Payments for Employee Benefits	(45,515)	(943,432)	(988,947)
Cash Payments for Quasi-External Transactions With Other Funds	0	(16,039)	(16,039)
Other Operating Expenses	(48,664)	(70,249)	(118,913)
Net Cash Provided by (Used for) Operating Activities	<u>419,534</u>	<u>(621,795)</u>	<u>(202,261)</u>
<u>Cash Flows from Nonoperating Activities:</u>			
Operating Transfers In	0	357,240	357,240
Net Cash Flows Provided by Nonoperating Activities	<u>0</u>	<u>357,240</u>	<u>357,240</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition of Capital Assets	(2,491,631)	0	(2,491,631)
Proceeds from Sale of Fixed Assets	5,000	0	5,000
Proceeds from Capital Grants	1,117,800	0	1,117,800
Proceeds from Tap In Fees	207,965	0	207,965
Proceeds from Sale of USDA Bonds	1,377,000	0	1,377,000
Proceeds from Sale of Issue II Loans	81,000	0	81,000
Principal Paid on Notes	(1,275,000)	0	(1,275,000)
Interest Paid on Notes	(44,243)	0	(44,243)
Principal Paid on Issue II Loans	(33,323)	0	(33,323)
Principal Paid on Bonds	(44,000)	0	(44,000)
Interest Paid on Bonds	(77,130)	0	(77,130)
Net Cash Used for Capital and Related Financing Activities	<u>(1,176,562)</u>	<u>0</u>	<u>(1,176,562)</u>
Net Decrease in Cash and Cash Equivalents	(757,028)	(264,555)	(1,021,583)
Cash and Cash Equivalents Beginning of Year	<u>2,432,651</u>	<u>845,293</u>	<u>3,277,944</u>
Cash and Cash Equivalents End of Year	<u>\$1,675,623</u>	<u>\$580,738</u>	<u>\$2,256,361</u>

continued

Marion County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 1999
(Continued)

	Sewer District Operating and Maintenance	County Home Operating	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided By <u>(Used for) Operating Activities</u>			
Operating Income (Loss)	\$91,052	(\$512,432)	(\$421,380)
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Depreciation	291,983	69,542	361,525
Changes in Assets and Liabilities:			
(Increase) Decrease in Assets:			
Accounts Receivable	7,320	34,994	42,314
Due from Other Funds	(1,039)	0	(1,039)
Prepaid Items	(661)	232	(429)
Materials and Supplies Inventory	592	2,187	2,779
Increase (Decrease) in Liabilities:			
Accounts Payable	4,357	(7,227)	(2,870)
Contracts Payable	8,157	0	8,157
Accrued Wages	1,630	(4,345)	(2,715)
Compensated Absences	5,362	7,553	12,915
Due to Other Funds	0	(465)	(465)
Intergovernmental Payable	10,781	(211,834)	(201,053)
Net Cash Provided by (Used for) Operating Activities	<u>\$419,534</u>	<u>(\$621,795)</u>	<u>(\$202,261)</u>

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Marion County, Ohio

Fiduciary Fund Types

Expendable Trust Funds

These funds are accounted for in essentially the same manner as governmental funds.

Scioto Sandusky Conservancy (SSC) District Trust Fund - To account for the overpayment of special assessments subject to claim from the payee.

Miscellaneous Trust Fund - To account for various trusts held by the County. For 1999, the County did not budget this fund.

Children's Home Trust Fund - To account for money held by Human Services for the children that, by court order, are in the custody of Human Services. This money will not be distributed to the children until the age of eighteen. For 1999, the County did not budget this fund.

County Home Bequest and Trust Fund - To account for monies received from donations and personal allowances for the residents' benefit. The fund includes both cash with the county treasurer and in segregated accounts.

Unclaimed Money Fund - To account for escheated properties that are held until claimed by their rightful owner or transferred to the general fund after five years.

Agency Funds

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's material agency funds:

County Agency Fund - To account for the activity of the County Sheriff's civil account.

Alimony and Child Support Fund - To account for the collection of alimony and child support payments and the distribution to the court-designated recipients.

County Court Agency Fund - To account for the collection and distribution of court fees and fines.

Undivided Tax Fund - To account for the collection and distribution of various taxes.

Other Agency Funds

Disaster Services Fund
Marion County Rotary Fund
Building Code Fund
Real Estate Escrow Prepayment Fund
Sewer District #7 Deferred Rotary Fund
County Board of Health Fund
Law Enforcement Fund
DKMM Solid Waste District Fund
RPC Enterprise Zone Fund
Marion-Hardin Corrections Commission Fund
Ohio Elections Commission Fee

Inmate Fund
Marriage License Special Fund
Payroll Fund
Regional Planning Fund
Soil and Water Fund
Local Emergency Planning Fund
County Park District Fund
Employee Reimbursement Fund
Crawford/Marion Mental Health Board Fund
Caledonia Sewer Billing Fund

Marion County, Ohio
Combining Balance Sheet
All Expendable Trust and Agency Funds
December 31, 1999

	Expendable Trust Funds		
	SSC District Trust	Miscellaneous Trust	Children's Home Trust
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$19,118	\$796	\$0
Cash and Cash Equivalents In Segregated Accounts	0	0	9,611
Receivable:			
Taxes	0	0	0
Special Assessments	0	0	0
Intergovernmental	0	0	0
Total Assets	\$19,118	\$796	\$9,611
Liabilities:			
Due to Other Funds	\$0	\$0	\$0
Intergovernmental Payable	0	0	0
Due to Employees	0	0	0
Undistributed Monies	0	0	0
Deposits Held and Due to Others	0	0	0
Payroll Withholdings	0	0	0
Total Liabilities	0	0	0
Fund Equity:			
Fund Balance:			
Unreserved	19,118	796	9,611
Total Fund Equity	19,118	796	9,611
Total Liabilities and Fund Equity	\$19,118	\$796	\$9,611

<u>County Home Bequest and Trust</u>	<u>Unclaimed Money</u>	<u>Totals-Expendable Trust</u>	<u>All Agency Funds</u>	<u>Totals-All Expendable Trust and Agency Funds</u>
\$441	\$94,401	\$114,756	\$8,394,289	\$8,509,045
3,309	0	12,920	319,552	332,472
0	0	0	43,596,481	43,596,481
0	0	0	935,935	935,935
0	0	0	377,194	377,194
<u>\$3,750</u>	<u>\$94,401</u>	<u>\$127,676</u>	<u>\$53,623,451</u>	<u>\$53,751,127</u>
\$0	\$0	\$0	\$450	\$450
0	0	0	7,710	7,710
0	0	0	12,090	12,090
0	0	0	53,064,280	53,064,280
0	0	0	331,639	331,639
0	0	0	207,282	207,282
0	0	0	53,623,451	53,623,451
<u>3,750</u>	<u>94,401</u>	<u>127,676</u>	<u>0</u>	<u>127,676</u>
<u>3,750</u>	<u>94,401</u>	<u>127,676</u>	<u>0</u>	<u>127,676</u>
<u>\$3,750</u>	<u>\$94,401</u>	<u>\$127,676</u>	<u>\$53,623,451</u>	<u>\$53,751,127</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 1999

	SSC District Trust	Miscellaneous Trust	Children's Home Trust
Revenues:			
Intergovernmental	\$104	\$0	\$2,718
Donations	0	0	0
Other	0	0	0
Total Revenues	104	0	2,718
Expenditures:			
Current:			
Health	850	0	0
Human Services	0	0	2,116
Other	0	0	0
Total Expenditures	850	0	2,116
Excess of Revenues Over (Under) Expenditures	(746)	0	602
Fund Balances Beginning of Year	19,864	796	9,009
Fund Balances End of Year	\$19,118	\$796	\$9,611

County Home Bequest and Trust	Unclaimed Money	Totals
\$0	\$0	\$2,822
57,360	0	57,360
42	72,069	72,111
<u>57,402</u>	<u>72,069</u>	<u>132,293</u>
0	0	850
57,764	0	59,880
0	69,576	69,576
<u>57,764</u>	<u>69,576</u>	<u>130,306</u>
(362)	2,493	1,987
4,112	91,908	125,689
<u>\$3,750</u>	<u>\$94,401</u>	<u>\$127,676</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 SSC Trust Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$104	\$104
Expenditures:			
Current:			
Health			
Other	19,864	850	19,014
Excess of Revenues Under Expenditures	(19,864)	(746)	19,118
Fund Balance Beginning of Year	19,864	19,864	0
Fund Balance End of Year	\$0	\$19,118	\$19,118

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 County Home Bequest and Trust Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$31	\$42	\$11
Expenditures:			
Current:			
Human Services			
Other	270	0	270
Excess of Revenues Over (Under) Expenditures	(239)	42	281
Fund Balance Beginning of Year	399	399	0
Fund Balance End of Year	\$160	\$441	\$281

Marion County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Unclaimed Money Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$72,069	\$72,069
Expenditures:			
Current:			
Other			
Other	91,867	69,576	22,291
Excess of Revenues Over (Under) Expenditures	(91,867)	2,493	94,360
Fund Balance Beginning of Year	91,908	91,908	0
Fund Balance End of Year	<u>\$41</u>	<u>\$94,401</u>	<u>\$94,360</u>

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999

	Balance 1/01/99	Additions	Reductions	Balance 12/31/99
COUNTY AGENCY:				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$31,633	\$1,911,797	\$1,887,709	\$55,721
Total Assets	\$31,633	\$1,911,797	\$1,887,709	\$55,721
Liabilities:				
Deposits Held and Due to Others	\$31,633	\$1,911,797	\$1,887,709	\$55,721
Total Liabilities	\$31,633	\$1,911,797	\$1,887,709	\$55,721
DISASTER SERVICES:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$42,745	\$40,790	\$43,021	\$40,514
Total Assets	\$42,745	\$40,790	\$43,021	\$40,514
Liabilities:				
Undistributed Assets	\$42,745	\$40,790	\$43,021	\$40,514
Total Liabilities	\$42,745	\$40,790	\$43,021	\$40,514
INMATE:				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$1,751	\$18,123	\$19,787	\$87
Total Assets	\$1,751	\$18,123	\$19,787	\$87
Liabilities:				
Undistributed Assets	\$1,751	\$18,123	\$19,787	\$87
Total Liabilities	\$1,751	\$18,123	\$19,787	\$87
MARION COUNTY ROTARY:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,130,821	\$1,130,729	\$92
Total Assets	\$0	\$1,130,821	\$1,130,729	\$92
Liabilities:				
Undistributed Assets	\$0	\$1,130,821	\$1,130,729	\$92
Total Liabilities	\$0	\$1,130,821	\$1,130,729	\$92

continued

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Balance 1/01/99	Additions	Reductions	Balance 12/31/99
<u>MARRIAGE LICENSE SPECIAL:</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$13,034	\$23,568	\$22,871	\$13,731
Total Assets	\$13,034	\$23,568	\$22,871	\$13,731
<u>Liabilities:</u>				
Deposits Held and Due to Others	\$13,034	\$23,568	\$22,871	\$13,731
Total Liabilities	\$13,034	\$23,568	\$22,871	\$13,731
<u>BUILDING CODE:</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$201,510	\$169,978	\$31,532
Total Assets	\$0	\$201,510	\$169,978	\$31,532
<u>Liabilities:</u>				
Undistributed Assets	\$0	\$201,510	\$169,978	\$31,532
Total Liabilities	\$0	\$201,510	\$169,978	\$31,532
<u>PAYROLL:</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$236,568	\$21,782,658	\$21,811,944	\$207,282
Total Assets	\$236,568	\$21,782,658	\$21,811,944	\$207,282
<u>Liabilities:</u>				
Payroll Withholdings	\$236,568	\$21,782,658	\$21,811,944	\$207,282
Total Liabilities	\$236,568	\$21,782,658	\$21,811,944	\$207,282
<u>REAL ESTATE ESCROW PREPAYMENT</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$211,543	\$453,138	\$454,785	\$209,896
Total Assets	\$211,543	\$453,138	\$454,785	\$209,896
<u>Liabilities:</u>				
Undistributed Assets	\$211,543	\$453,138	\$454,785	\$209,896
Total Liabilities	\$211,543	\$453,138	\$454,785	\$209,896

continued

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Balance 1/01/99	Additions	Reductions	Balance 12/31/99
<u>REGIONAL PLANNING:</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$30,219	\$278,403	\$255,498	\$53,124
Total Assets	<u>\$30,219</u>	<u>\$278,403</u>	<u>\$255,498</u>	<u>\$53,124</u>
<u>Liabilities:</u>				
Undistributed Assets	\$30,219	\$278,403	\$255,498	\$53,124
Total Liabilities	<u>\$30,219</u>	<u>\$278,403</u>	<u>\$255,498</u>	<u>\$53,124</u>
<u>SEWER DISTRICT #7 DEFERRED ROTARY:</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,671	\$1,359	\$6,312
Total Assets	<u>\$0</u>	<u>\$7,671</u>	<u>\$1,359</u>	<u>\$6,312</u>
<u>Liabilities:</u>				
Undistributed Assets	\$0	\$7,671	\$1,359	\$6,312
Total Liabilities	<u>\$0</u>	<u>\$7,671</u>	<u>\$1,359</u>	<u>\$6,312</u>
<u>SOIL AND WATER:</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$39,065	\$112,633	\$91,580	\$60,118
Total Assets	<u>\$39,065</u>	<u>\$112,633</u>	<u>\$91,580</u>	<u>\$60,118</u>
<u>Liabilities:</u>				
Undistributed Assets	\$39,065	\$112,633	\$91,580	\$60,118
Total Liabilities	<u>\$39,065</u>	<u>\$112,633</u>	<u>\$91,580</u>	<u>\$60,118</u>
<u>ALIMONY AND CHILD SUPPORT:</u>				
<u>Assets:</u>				
Cash and Cash Equivalents in Segregated Accounts	\$13,316	\$14,449,899	\$14,448,621	\$14,594
Total Assets	<u>\$13,316</u>	<u>\$14,449,899</u>	<u>\$14,448,621</u>	<u>\$14,594</u>
<u>Liabilities:</u>				
Deposits Held and Due to Others	\$13,316	\$14,449,899	\$14,448,621	\$14,594
Total Liabilities	<u>\$13,316</u>	<u>\$14,449,899</u>	<u>\$14,448,621</u>	<u>\$14,594</u>

continued

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Balance 1/01/99	Additions	Reductions	Balance 12/31/99
COUNTY COURT AGENCY:				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$288,666	\$7,128,424	\$7,169,497	\$247,593
Total Assets	<u>\$288,666</u>	<u>\$7,128,424</u>	<u>\$7,169,497</u>	<u>\$247,593</u>
Liabilities:				
Deposits Held and Due to Others	\$288,666	\$7,128,424	\$7,169,497	\$247,593
Total Liabilities	<u>\$288,666</u>	<u>\$7,128,424</u>	<u>\$7,169,497</u>	<u>\$247,593</u>
COUNTY BOARD OF HEALTH:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$418,655	\$577,492	\$577,686	\$418,461
Total Assets	<u>\$418,655</u>	<u>\$577,492</u>	<u>\$577,686</u>	<u>\$418,461</u>
Liabilities:				
Undistributed Assets	\$418,655	\$577,492	\$577,686	\$418,461
Total Liabilities	<u>\$418,655</u>	<u>\$577,492</u>	<u>\$577,686</u>	<u>\$418,461</u>
UNDIVIDED TAX:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,784,704	\$47,717,898	\$47,679,768	\$2,822,834
Receivable:				
Taxes	42,488,045	43,596,481	42,488,045	43,596,481
Special Assessments	666,785	935,935	666,785	935,935
Intergovernmental Receivable	0	377,194	0	377,194
Total Assets	<u>\$45,939,534</u>	<u>\$92,627,508</u>	<u>\$90,834,598</u>	<u>\$47,732,444</u>
Liabilities:				
Undistributed Assets	\$45,939,534	\$92,627,508	\$90,834,598	\$47,732,444
Total Liabilities	<u>\$45,939,534</u>	<u>\$92,627,508</u>	<u>\$90,834,598</u>	<u>\$47,732,444</u>

continued

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Balance 1/01/99	Additions	Reductions	Balance 12/31/99
LOCAL EMERGENCY PLANNING:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$7,308	\$22,875	\$15,573	\$14,610
Total Assets	\$7,308	\$22,875	\$15,573	\$14,610
Liabilities:				
Undistributed Assets	\$7,308	\$22,875	\$15,573	\$14,610
Total Liabilities	\$7,308	\$22,875	\$15,573	\$14,610
LAW ENFORCEMENT:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$284,518	\$164,728	\$164,170	\$285,076
Cash and Cash Equivalents in Segregated Accounts	28,357	336	27,136	1,557
Total Assets	\$312,875	\$165,064	\$191,306	\$286,633
Liabilities:				
Undistributed Assets	\$312,875	\$165,064	\$191,306	\$286,633
Total Liabilities	\$312,875	\$165,064	\$191,306	\$286,633
COUNTY PARK DISTRICT:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$9,938	\$37,900	\$29,198	\$18,640
Total Assets	\$9,938	\$37,900	\$29,198	\$18,640
Liabilities:				
Undistributed Assets	\$9,938	\$37,900	\$29,198	\$18,640
Total Liabilities	\$9,938	\$37,900	\$29,198	\$18,640

continued

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Balance 1/01/99	Additions	Reductions	Balance 12/31/99
<u>DKMM SOLID WASTE DISTRICT:</u>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$315,167	\$901,316	\$977,152	\$239,331
Total Assets	\$315,167	\$901,316	\$977,152	\$239,331
Liabilities:				
Due to Other Funds	\$4,480	\$450	\$4,480	\$450
Undistributed Assets	310,687	900,866	972,672	238,881
Total Liabilities	\$315,167	\$901,316	\$977,152	\$239,331
<u>EMPLOYEE REIMBURSEMENT</u>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$10,922	\$40,282	\$39,114	\$12,090
Total Assets	\$10,922	\$40,282	\$39,114	\$12,090
Liabilities:				
Due to Employees	\$10,922	\$40,282	\$39,114	\$12,090
Total Liabilities	\$10,922	\$40,282	\$39,114	\$12,090
<u>RPC ENTERPRISE ZONE</u>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,982	\$10,000	\$6,519	\$5,463
Total Assets	\$1,982	\$10,000	\$6,519	\$5,463
Liabilities:				
Undistributed Assets	\$1,982	\$10,000	\$6,519	\$5,463
Total Liabilities	\$1,982	\$10,000	\$6,519	\$5,463
<u>CRAWFORD/MARION MENTAL HEALTH BOARD</u>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,195,990	\$6,073,217	\$5,789,629	\$3,479,578
Total Assets	\$3,195,990	\$6,073,217	\$5,789,629	\$3,479,578
Liabilities:				
Undistributed Assets	\$3,195,990	\$6,073,217	\$5,789,629	\$3,479,578
Total Liabilities	\$3,195,990	\$6,073,217	\$5,789,629	\$3,479,578

continued

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Balance 1/01/99	Additions	Reductions	Balance 12/31/99
<u>MARION-HARDIN CORRECTIONS COMMISSION</u>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$703,688	\$3,365,244	\$3,601,037	\$467,895
Total Assets	\$703,688	\$3,365,244	\$3,601,037	\$467,895
Liabilities:				
Undistributed Assets	\$703,688	\$3,365,244	\$3,601,037	\$467,895
Total Liabilities	\$703,688	\$3,365,244	\$3,601,037	\$467,895
<u>CALEDONIA SEWER BILLING</u>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,351	\$142,701	\$137,342	\$7,710
Total Assets	\$2,351	\$142,701	\$137,342	\$7,710
Liabilities:				
Intergovernmental Payable	\$2,351	\$142,701	\$137,342	\$7,710
Total Liabilities	\$2,351	\$142,701	\$137,342	\$7,710
<u>OHIO ELECTIONS COMMISSION FEE</u>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,865	\$2,865	\$0
Total Assets	\$0	\$2,865	\$2,865	\$0
Liabilities:				
Undistributed Assets	\$0	\$2,865	\$2,865	\$0
Total Liabilities	\$0	\$2,865	\$2,865	\$0

continued

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Balance 1/01/99	Additions	Reductions	Balance 12/31/99
All Agency Funds:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$8,308,397	\$83,087,710	\$83,001,818	\$8,394,289
Cash and Cash Equivalents in Segregated Accounts	363,723	23,508,579	23,552,750	319,552
Receivables:				
Taxes	42,488,045	43,596,481	42,488,045	43,596,481
Special Assessments	666,785	935,935	666,785	935,935
Intergovernmental Receivable	0	377,194	0	377,194
Total Assets	<u>\$51,826,950</u>	<u>\$151,505,899</u>	<u>\$149,709,398</u>	<u>\$53,623,451</u>
Liabilities:				
Due to Other Funds	4,480	450	4,480	450
Intergovernmental Payable	2,351	142,701	137,342	7,710
Due to Employees	10,922	40,282	39,114	12,090
Undistributed Assets	51,225,980	106,026,120	104,187,820	53,064,280
Deposits Held and Due to Others	346,649	23,513,688	23,528,698	331,639
Payroll Withholdings	236,568	21,782,658	21,811,944	207,282
Total Liabilities	<u>\$51,826,950</u>	<u>\$151,505,899</u>	<u>\$149,709,398</u>	<u>\$53,623,451</u>

Marion County, Ohio

General Fixed Assets Account Group

The general fixed assets account group is used to account for all land, buildings, improvements other than buildings, equipment, and vehicles not used in the operation of the proprietary funds.

Marion County, Ohio
 Schedule of General Fixed Assets by Function
 December 31, 1999

	Total	Land	Buildings	Improvements Other Than Buildings	Equipment	Vehicles
General Government:						
Legislative and Executive	\$3,947,675	\$122,610	\$2,877,192	\$14,025	\$887,913	\$45,935
Judicial	488,805	63,000	124,271	1,250	246,312	53,972
Public Safety	4,963,159	0	3,419,839	24,658	876,689	641,973
Public Works	2,356,789	15,000	210,460	2,821	1,198,492	930,016
Health	6,374,768	30,620	4,397,866	915,176	365,427	665,679
Human Services	3,601,058	42,314	2,610,067	329,559	564,521	54,597
Conservation and Recreation	71,800	71,800	0	0	0	0
Total	21,804,054	<u>\$345,344</u>	<u>\$13,639,695</u>	<u>\$1,287,489</u>	<u>\$4,139,354</u>	<u>\$2,392,172</u>
Construction In Progress	<u>567,223</u>					
Total General Fixed Assets	<u>\$22,371,277</u>					

Marion County, Ohio
Schedule of Changes In General Fixed Assets
By Function
For the Year Ended December 31, 1999

	General Fixed Assets 12/31/98	Additions	Deductions	General Fixed Assets 12/31/99
General Government:				
Legislative and Executive	\$3,278,904	\$739,743	\$70,972	\$3,947,675
Judicial	440,515	61,754	13,464	488,805
Public Safety	4,740,375	223,784	1,000	4,963,159
Public Works	2,266,670	184,345	94,226	2,356,789
Health	6,129,527	273,214	27,973	6,374,768
Human Services	3,551,978	77,757	28,677	3,601,058
Conservation and Recreation	71,800	0	0	71,800
Total	20,479,769	1,560,597	236,312	21,804,054
Construction In Progress	268,818	388,571	90,166	567,223
Total General Fixed Assets	<u>\$20,748,587</u>	<u>\$1,949,168</u>	<u>\$326,478</u>	<u>\$22,371,277</u>

Marion County, Ohio
Schedule of General Fixed Assets by Sources
December 31, 1999

General Fixed Assets:

Land	\$345,344
Buildings	13,639,695
Improvements Other than Buildings	1,287,489
Equipment	4,139,354
Vehicles	2,392,172
Construction in Progress	<u>567,223</u>
Total	<u><u>\$22,371,277</u></u>

Investments in General Fixed Assets from:

General Fund Revenues	\$9,475,644
Special Revenue Fund Revenues	9,909,323
State Grants	2,838,805
Donations	<u>147,505</u>
Total	<u><u>\$22,371,277</u></u>

**STATISTICAL
SECTION**

Marion County, Ohio
General Governmental Expenditures by Function (1)
Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Government:										
Legislative and Executive	\$4,176,132	\$4,073,408	\$3,769,209	\$3,839,988	\$3,563,022	\$3,759,173	\$3,432,825	\$3,193,950	\$2,677,647	\$2,613,443
Judicial	1,548,493	1,564,884	1,353,637	1,350,196	1,290,746	1,301,122	1,286,158	1,343,438	1,355,475	1,254,182
Public Safety	8,128,168	6,299,186	5,958,299	5,568,802	4,797,645	3,987,719	3,487,732	3,276,441	3,249,122	2,935,368
Public Works	3,951,100	3,104,836	3,075,415	3,092,037	3,133,735	3,158,557	2,957,688	3,009,917	3,275,365	3,114,886
Health	5,105,371	5,019,847	4,922,924	4,207,192	7,409,221	6,882,339	6,064,383	6,058,655	5,297,982	4,960,034
Human Services	10,139,899	9,241,909	8,760,729	8,713,808	8,206,062	7,685,190	7,566,752	7,502,891	6,751,979	6,295,679
Conservation and Recreation	16,425	9,025	6,000	0	2,000	1,780	1,780	1,780	48,700	0
Other	430,796	368,308	494,413	539,694	393,870	387,277	44,840	41,888	180,799	170,892
Capital Outlay	2,550,828	1,005,387	1,979,493	1,422,878	3,029,738	1,405,526	1,143,222	471,367	1,359,590	1,270,817
Intergovernmental	853,382	863,815	3,545,616	1,681,949	112,308	106,793	27,819	0	0	0
Debt Service	270,621	353,185	115,309	175,883	269,515	240,819	196,480	214,622	306,476	286,714
Total Expenditures	\$37,171,215	\$31,903,790	\$33,981,044	\$30,592,427	\$32,207,862	\$28,916,295	\$26,209,679	\$25,114,949	\$24,503,135	\$22,902,015

(1) Includes: General, Special Revenues, Debt Service and Capital Projects Funds

Source: Marion County Auditor

Marion County, Ohio
General Governmental Revenues by Sources (1)
Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Property Taxes	\$6,934,401	\$6,733,664	\$6,867,570	\$5,825,103	\$5,479,139	\$5,221,016	\$5,291,004	\$7,989,358	\$6,134,810	\$6,109,476
Sales Tax	5,802,659	5,575,083	5,270,798	4,983,734	4,937,018	4,723,297	4,009,541	3,076,466	1,711,713	1,675,700
Charges for Services	4,090,379	4,219,115	3,834,481	2,903,638	2,834,839	2,769,839	2,596,339	2,698,824	2,365,339	2,481,404
Licenses and Permits	125,895	120,896	128,710	125,877	94,788	88,963	89,770	85,648	87,044	87,539
Fines and Forfeitures	288,157	232,078	244,027	229,082	171,959	163,422	144,119	183,471	137,111	158,806
Intergovernmental	18,057,276	16,408,495	16,368,686	14,679,704	23,060,085	21,125,903	18,996,243	14,111,132	12,915,392	13,203,983
Special Assessments	71,569	24,601	40,214	88,635	101,864	117,287	117,709	136,101	133,756	118,503
Interest	1,709,716	1,836,996	1,374,060	1,169,749	1,054,960	605,952	536,006	488,101	749,267	966,913
Other	850,644	1,302,631	893,086	1,071,782	507,163	742,679	170,165	211,344	528,069	637,502
Total Revenues	\$37,930,696	\$36,453,559	\$35,021,632	\$31,077,304	\$38,241,815	\$35,558,358	\$31,950,896	\$28,980,445	\$24,762,501	\$25,439,826

(1) Includes: General, Special Revenue, Debt Service and Capital Projects Funds

Source: Marion County Auditor

Marion County, Ohio
County Sales Tax
Last Ten Years

Month	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
January	\$577,460	\$626,503	\$507,197	\$490,551	\$521,865	\$488,092	\$362,571	\$181,635	\$187,983	\$177,427
February	380,838	369,987	365,187	336,779	288,747	292,570	253,048	107,003	108,558	112,974
March	419,299	371,554	395,473	368,132	365,765	338,179	284,368	134,237	105,277	127,711
April	436,467	427,494	415,582	388,945	384,684	365,639 (1)	336,851	155,571	148,151	136,701
May	509,463	502,829	430,509	435,231	414,063	410,042	330,531	221,382	128,967	139,707
June	501,197	460,798	437,662	424,801	406,933	410,530	307,294	258,354	151,487	135,028
July	506,105	510,130	488,945	375,452	411,213	389,502	377,604	285,563	143,018	134,314
August	495,960	476,920	443,414	443,772	438,570	406,410	354,476	248,641	146,700	138,946
September	484,788	445,640	460,374	394,195	417,276	403,533	374,234	344,893	118,465	152,165
October	459,099	434,758	443,009	468,056	405,494	404,766	293,436	417,448	154,482	145,349
November	515,819	445,899	400,578	373,972	442,992	395,802	325,807	357,450	132,512	137,238
December	519,164	502,571	482,868	483,848	439,416	418,232	409,321	364,289	186,113	138,140
	<u>\$5,805,659</u>	<u>\$5,575,083</u>	<u>\$5,270,798</u>	<u>\$4,983,734</u>	<u>\$4,937,018</u>	<u>\$4,723,297</u>	<u>\$4,009,541</u>	<u>\$3,076,466</u>	<u>\$1,711,713</u>	<u>\$1,675,700</u>

Source: Marion County Auditor

(1) Effective date of County Commissioners adoption of an additional 1/2% sales tax as non-emergency measure. The current rate is one percent.

Marion County, Ohio
Property Tax Levies and Collections - Real and Public Utility Taxes
Last Ten Years

Year	Current Taxes Levied	Current Taxes Collected	Percentage of Current Taxes Collected	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes (1)	Ratio of Unpaid Taxes to Current Levy
1999	\$6,251,552	\$6,095,644	97.51%	\$218,095	\$6,313,739	100.99%	\$249,022	3.98%
1998	5,905,342	5,769,947	97.71%	222,017	5,991,964	101.47%	202,747	3.43%
1997	5,896,125	5,646,048	95.76%	228,761	5,874,809	99.64%	197,432	3.35%
1996	5,013,865	4,836,243	96.46%	198,933	5,035,176	100.43%	216,194	4.31%
1995	4,810,322	4,550,716	94.60%	214,129	4,764,845	99.05%	159,490	3.32%
1994	4,719,505	4,509,776	95.56%	171,147	4,680,923	99.18%	179,670	3.81%
1993	4,625,181	4,438,810	95.97%	172,330	4,611,140	99.70%	169,490	3.66%
1992	4,517,769	4,335,766	95.97%	172,288	4,508,054	99.78%	229,134	5.07%
1991	3,957,731	3,818,907	96.49%	146,847	3,965,754	100.20%	239,120	6.04%
1990	3,493,702	3,345,279	95.75%	142,316	3,487,595	99.83%	210,622	6.03%

(1) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought in one lump sum.

Source: Marion County Auditor

Marion County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Property		Personal Property		Public Utilities		Personal Property		Total		Ratio of Assessed to Actual Value
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
1999	\$664,174,390	\$1,897,641,114	\$148,945,039	\$595,780,156	\$71,519,410	\$81,272,057	884,638,839	2,574,693,327	34.36%		
1998	548,351,910	1,566,719,723	146,457,865	585,831,460	72,086,840	81,916,364	766,896,615	2,234,468,047	34.32%		
1997	539,670,330	1,541,915,229	172,224,460	688,897,840	68,305,120	77,619,455	780,199,910	2,308,432,524	33.80%		
1996	533,728,300	1,524,938,000	148,411,485	593,645,940	68,540,590	77,887,034	750,680,375	2,196,470,974	34.18%		
1995	444,863,250	1,271,037,857	136,765,215	547,060,860	70,293,830	79,879,352	651,922,295	1,897,978,069	34.35%		
1994	434,344,960	1,240,985,600	129,657,060	518,628,240	70,955,860	80,631,659	634,957,880	1,840,245,499	34.50%		
1993	433,785,010	1,239,385,743	119,612,531	478,450,124	70,030,610	78,943,932	623,428,151	1,796,779,799	34.70%		
1992	427,288,980	1,220,825,657	136,133,627	523,590,873	67,495,800	76,699,773	630,918,407	1,821,116,303	34.64%		
1991	406,897,700	1,162,564,857	114,152,110	422,785,593	65,698,480	74,657,364	586,748,290	1,660,007,814	35.35%		
1990	400,362,480	1,143,892,800	109,919,413	392,569,332	62,131,190	62,131,190	572,413,083	1,598,593,322	35.81%		

(1) This amount is calculated for 1999, based on the following percentages:

- Real property is assessed at 35% of actual value
- Personal property is assessed at 25% of actual value
- Public Utility is assessed at 88% of actual value

Source: Marion County Auditor

Marion County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1000 of assessed value)
Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
County Units										
General Fund	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
MR/DD Board	4.85	4.85	4.85	3.85	3.85	3.85	3.85	3.85	2.85	2.50
Children Services	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	1.50
Mental Health Board	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fairground Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30
County Home Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total County Rate	10.75	10.75	10.75	9.75	9.75	9.75	9.75	9.75	8.75	7.7
School Districts Within County:										
Elgin LSD	38.10	39.17	39.17	39.40	40.80	40.76	46.64	37.76	37.90	32.00
Marion LSD	42.42	44.07	44.07	44.09	40.14	40.13	40.20	40.23	40.60	32.10
Pleasant LSD	49.64	51.45	51.76	46.86	48.81	48.81	44.85	44.85	44.85	44.85
Ridgedale LSD	48.10	49.65	49.84	51.71	53.56	53.85	54.45	42.55	52.99	42.50
River Valley LSD	39.44	40.31	40.42	40.42	37.37	37.85	38.54	38.79	39.01	36.11
Overlapping School Districts:										
Buckeye Valley LSD	35.71	35.74	35.63	36.55	30.50	30.50	30.50	40.10	40.10	36.10
Cardington-Lincoln LSD	33.39	33.39	34.39	34.39	34.39	34.39	34.39	34.39	28.10	28.10
Northmor LSD	27.40	27.40	27.40	27.40	27.40	34.35	36.85	36.85	36.85	29.90
Upper Sandusky EVSD	33.70	33.70	33.70	37.85	33.70	33.70	33.70	37.70	37.70	37.70
Delaware Co District Library	0.29	0.31	0.29	0.37	0.40	0.40	0.46	0.47	0.46	0.00
Corporations:										
Caledonia	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	8.50
Green Camp	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Larue	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	12.30	12.30
Marion (Marion)	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Marion (Elgin)	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Marion (Pleasant)	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Marion (River Valley)	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Marion (Ridgedale)	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Morral	5.20	5.20	5.20	5.20	4.70	4.70	4.70	4.70	4.70	4.70
New Bloomington	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Prospect	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Waldo	7.00	6.70	6.70	6.70	6.70	6.70	6.70	6.70	3.90	6.70
Townships:										
Big Island	3.90	3.90	3.90	3.90	3.90	3.90	3.20	3.20	3.20	3.20
Bowling Green	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Claridon	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Grand	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Grand Prairie	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	2.00
Green Camp	4.50	4.50	4.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Marion	10.50	10.50	10.50	10.50	10.50	10.5	10.50	10.50	8.20	8.10
Montgomery	1.30	1.30	1.30	1.30	1.30	1.3	1.30	1.30	1.30	1.30
Pleasant	2.70	2.70	2.70	2.70	2.70	2.7	2.70	2.70	2.70	2.70
Prospect	2.80	2.80	2.80	2.80	2.80	2.8	2.80	2.80	2.80	2.80
Richland	1.60	1.60	1.60	1.60	1.60	0.6	0.60	0.60	0.60	0.60
Salt Rock	4.10	4.10	4.10	4.10	4.10	4.10	4.10	2.10	2.10	2.10
Scott	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Tully	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Waldo	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90

continued

Marion County, Ohio
 Property Tax Rates - Direct and Overlapping Governments
 (Per \$1000 of assessed value)
 Last Ten Years
 (continued)

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Other Districts										
Battle Run Fire District	\$5.00	\$6.49	\$6.49	\$6.49	\$6.49	\$6.49	\$6.49	\$6.49	\$6.49	\$5.14
Delaware County JVSD	3.40	3.40	4.40	2.50	2.50	2.57	2.55	2.62	2.65	2.50
First Consolidated Fire District	3.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fort Morrow Fire District	1.50	1.50	1.50	1.50	2.50	2.50	2.50	1.50	1.50	1.50
Pioneer JVSD	4.70	4.70	4.70	4.70	4.70	3.70	3.70	3.70	3.70	3.70
Prospect Joint Park Commission	5.20	5.20	2.20	1.30	1.30	1.30	1.30	1.30	1.30	1.00
Scioto Valley Fire District	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50
Tri-Rivers JVSD	4.40	4.40	3.10	3.10	3.10	3.10	3.10	3.10	3.10	2.10
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Waldo Park Commission	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cardington Lincoln Joint Recreation Board	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Source: Marion County Auditor

Marion County, Ohio
 Special Assessment Billings and Collections
 Last Ten Years

Year	Amount Billed	Amount Collected	Percent Collected
1999	\$82,891	\$71,569	86.34%
1998	39,488	24,601	62.30%
1997	74,839	40,214	53.73%
1996	109,938	88,635	80.62%
1995	108,332	101,730	93.91%
1994	124,629	117,287	94.11%
1993	163,907	117,709	71.81%
1992	166,852	136,101	81.57%
1991	146,837	133,756	91.09%
1990	157,246	118,503	75.36%

Source: Marion County Auditor

Marion County, Ohio
Bonded Debt
December 31, 1999

All of the general obligation debt of Marion County is to be paid from enterprise fund revenues. Marion County does not have any net general bonded debt; therefore, no ratio of net general bonded debt per capita and ratio of annual debt service for general bonded debt to total general fund expenditures are presented in the County's statistical tables.

Also, none of the overlapping governmental entities have general obligation bonds, therefore, the computation of overlapping general obligation bonded debt is not presented in the County's statistical tables.

Marion County, Ohio
 Computation of Legal Debt Margin
 December 31, 1999

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 1999	\$884,638,839	\$884,638,839
Debt Limitation	20,615,971	8,846,388
Total Outstanding Debt:		
Notes Payable	5,957,708	5,957,708
General Obligation Bonds	3,069,000	3,069,000
Issue II Loans	828,732	828,732
Total	9,855,440	9,855,440
Exemptions:		
Marion-Hardin Jail Construction Note	4,055,000	4,055,000
General Obligation Bonds payable from enterprise fund revenues	3,069,000	3,069,000
Issue II Loans payable from enterprise fund revenues	647,485	647,485
Total	7,771,485	7,771,485
Net Debt	2,083,955	2,083,955
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$18,532,016	\$6,762,433

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000.	14,615,971
	\$20,615,971

(2) The Debt Limitation equals 1% of assessed value.

Source: Marion County Auditor

Marion County, Ohio
Demographic Statistics
December 31, 1999

Employment - 1999 Annual Average (1)

Total Population	69,000
Total Civilian Labor Force	31,600
Total Employed	30,600
Total Unemployed	1,000
Unemployment Rate	3.8%

Employment by Sector, 1999 (1)

	<u>Number</u>	<u>Percent</u>
Manufacturing	7,099	25.16%
Wholesale and Retail Trade	6,153	21.81%
Agriculture	102	0.36%
Services	5,510	19.53%
State and Local Government	5,111	18.11%
Finance, Insurance and Real Estate	795	2.82%
Transportation and Public Utilities	2,436	8.63%
Construction	957	3.39%
Mining	52	0.18%
Total	<u>28,215</u>	<u>100.00%</u>

Annual Average Unemployment Rate (1)

1999	3.8%
1998	5.4%
1997	6.2%
1996	5.8%
1995	5.6%
1994	7.5%
1993	8.2%
1992	8.2%
1991	8.1%
1990	7.8%

(1) Ohio Bureau of Employment Services

Age Distribution, 1990 (2)

<u>Age Group</u>	<u>Percent</u>
Under 5 Years	7.42%
5 to 14 Years	14.78%
15 to 24 Years	13.64%
25 to 34 Years	16.65%
35 to 44 Years	15.41%
45 to 54 Years	10.56%
55 to 64 Years	8.88%
65 to 74 Years	7.63%
75 and over	5.30%

(2) Ohio Data User Center

Marion County, Ohio
Real Property Economic Indicators
Last Ten Years

Year	Number of Fee Conveyances	Conveyance Fees Paid	New House Permits
1999	1,668	\$279,634	170
1998	1,649	239,767	164
1997	1,796	258,724	152
1996	1,765	200,761	173
1995	1,562	179,773	112
1994	1,516	149,171	141
1993 (1)	1,524	112,231	89
1992	1,508	73,825	90
1991	1,493	66,734	96
1990	1,512	56,181	75

Source: Marion County Auditor

(1) Conveyance fee raised from \$1 per thousand to \$2 per thousand of sale price effective June of 1993.

Marion County, Ohio
Property Values and Construction
Last Ten Years

Year	Property Value (1)	Construction		
		Residential	Industrial	Commercial
1999	\$1,897,641,114	\$7,230,010	\$472,360	\$2,334,710
1998	1,566,719,723	7,982,520	250,500	2,630,200
1997	1,541,915,229	7,862,440	584,290	1,869,940
1996	1,524,938,000	4,357,550	1,422,220	3,461,220
1995	1,271,037,857	4,983,310	91,040	2,238,760
1994	1,240,985,600	3,735,940	239,450	8,070,340
1993	1,239,385,743	4,332,800	873,070	3,650,730
1992	1,220,825,657	2,283,150	509,640	4,255,650
1991	1,162,564,857	2,321,040	878,770	1,057,740
1990	1,143,892,800	1,889,930	268,320	1,477,460

(1) Represents estimated real estate value

Source: Marion County Auditor

Marion County, Ohio
Principal Taxpayers - Real and Public Utility Property
December 31, 1999

Taxpayer	Type of Business	Total Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Edison	Utility	\$21,864,140	2.97%
GTE North Incorporated	Utility	16,085,080	2.19%
Ohio American Water Company	Utility	9,363,430	1.27%
Whirlpool	Business	8,516,040	1.16%
Columbia Gas	Utility	7,354,640	1.00%
Ohio Power Company	Utility	3,804,050	0.52%
Southland Mall	Business	3,202,550	0.44%
Wal-Mart	Business	2,216,030	0.30%
Meijer	Business	1,812,740	0.25%
Gix Marion Inc.	Business	<u>1,720,730</u>	<u>0.23%</u>
Total		<u>\$75,939,430</u>	<u>10.32%</u>
Total Assessed Valuation		<u>\$735,693,800</u>	

Source: Marion County Auditor

Marion County, Ohio
Principal Taxpayers - Tangible Personal Property
December 31, 1999

Taxpayer	Type of Business	Total Assessed Valuation	Percentage of Total Assessed Valuation
Whirlpool	Business	\$24,206,220	16.25%
Marion Steel	Business	9,030,640	6.06%
Scott's Company	Business	6,114,100	4.10%
General Motors	Business	5,019,120	3.37%
Dana Corporation	Business	4,825,290	3.24%
Dryper's Corporation	Business	4,572,970	3.07%
Glen Gery Corporation	Business	3,557,770	2.39%
Wyandot Incorporated	Business	3,153,440	2.12%
Central Soya	Business	3,011,090	2.02%
Pillsbury Corporation	Business	2,956,990	1.99%
Total		<u>\$66,447,630</u>	<u>44.61%</u>
Total Assessed Valuation		<u>\$148,945,039</u>	

Source: Marion County Auditor

Marion County, Ohio
Ten Largest Employers
December 31, 1999

<u>Employer</u>	<u>Number of Employees</u>
Whirlpool	2,400
GTE North	1,706
Marion General Hospital	1,146
Marion County Government	871
Marion City School	749
Marion Correctional Institution	518
Kable Fullfilment	500
North Central Correctional Institute	460
Meijer	450
Smith Clinic	450

Source: Marion Star

Marion County, Ohio
Miscellaneous Statistics
December 31, 1999

Date of Incorporation	1824
662nd Largest County in the United States (3,141 counties) (1)	
Form of Government: Three member elected Board of County Commissioners with legislative and executive powers. Eleven other elected officials with administrative powers.	
County Seat:	Marion
Area - Square Miles	409
Number of Political Subdivisions Located in the County:	
Cities and Villages	8
Townships	15
School Districts	5
Vocational School	1
Road Mileage (2)	
State Roads	179
County Roads	392
Township Roads	266
Communications	
Radio Stations - WMRN-FM & AM WDIF-FM	2
Television Station - Cox Cable (Local)	1
Daily Newspaper - Marion Star	1
Newspaper Circulation	18,384
Voter Statistics, Election of November 1995: (3)	
Number of Registered Voters	40,012
Number of Voters, Last General Election	14,889
Percentage of Registered Voters Voting	33
Number of People Employed by the County	
Full-Time	722
Part-Time	149

(1) County and City Data Book 1988

(2) Marion County Engineer

(3) Marion County Board of Elections

All other information obtained from Regional Planning Commission

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BECAUSE WE CARE



STATE OF OHIO
OFFICE OF THE AUDITOR

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MARION COUNTY FINANCIAL CONDITION

MARION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 13, 2000