

**MARION COUNTY FINANCIAL CONDITION  
MARION COUNTY  
SINGLE AUDIT  
FOR THE YEAR ENDED DECEMBER 31, 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**MARION COUNTY**  
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**MARION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
Water and Waste Disposal Systems for Rural Communities	N/A	10.760	<u>\$165,598</u>
<i>Passed Through Ohio Department of Education</i>			
Nutrition Cluster:			
National School Lunch Program	066126-IH-MR 123-745 094-375	10.555 10.555 10.555	5,066 15,869 <u>35,114</u>
Total National School Lunch Program			56,049
Child and Adult Care Food Program	083-360	10.558	<u>131,163</u>
Total Nutrition Cluster			<u>187,212</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>352,810</u></b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grant State's Program	B-F-99-047-01 B-F-98-047-01	14.228 14.228	89,241 <u>8,818</u>
Total Community Development Block Grant State's Program			<u>98,059</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>98,059</u></b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Public Safety Partnership & Community Policing Grant	N/A	16.710	6,250
<i>Passed Through State Office of Criminal Justice Service</i>			
Local Law Enforcement Block Grant Program	00-LBVX-6780	16.592	2,916
Juvenile Accountanbility Incentive Block Grant	98-JB-011-A046	16.523	<u>11,781</u>
<b>Total U.S. Department of Justice</b>			<b><u>20,947</u></b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
<i>Passed Through Ohio Department of EPA:</i>			
Interagency Hazardous Materials Public Sector Training	31-6400076W	20.703	<u>899</u>
<b>Total U.S. Department of Transportation</b>			<b><u>899</u></b>

**MARION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000  
(continued)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>			
<i>Passed Through Ohio Department of Public Safety:</i>			
Emergency Management State & Local Assistance	31-6400076W	83.534	<u>21,188</u>
<b>Total U.S. Federal Emergency Management Agency</b>			<b><u>21,188</u></b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster: Special Education Grants to State	066126-6B-SF-99P	84.027	28,733
Special Education Preschool Grant	066126-PG-SI-99P	84.173	<u>22,879</u>
Total Special Education Cluster			51,612
Innovative Education Program Strategies	066126-C2-SI-99P	84.298	<u>1,005</u>
<b>Total U.S. Department of Education</b>			<b><u>52,617</u></b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Independent Living	31-6400076W	93.674	4,974
Child Welfare Services State Grant	31-6400076W	93.645	91,756
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Medical Assistance Program	31-6400076W	93.778	1,151,828
Social Services Block Grant	31-6400076W	93.667	<u>46,919</u>
<b>Total U.S. Department of Health and Human Services</b>			<b><u>1,295,477</u></b>
<b>Total Federal Awards Expenditures</b>			<b><u><u>\$1,841,997</u></u></b>

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

**MARION COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

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**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. 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, 2000, the amount of loans outstanding under this agreement was \$144,011.

**NOTE 3 - SUBRECIPIENTS**

The County passed-through \$21,300 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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**REPORT OF INDEPENDENT ACCOUNTANTS 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, 2000, and have issued our report thereon dated May 18, 2001. 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 solely 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 May 18, 2001.

**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. However, we noted certain 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 May 18, 2001.

Marion County  
Report of Independent Accountants on Compliance and  
on Internal Control Required by *Government Auditing Standards*  
Page 2

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

May 18, 2001



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR  
FEDERAL PROGRAM AND 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 program for the year ended December 31, 2000. The County's major federal program is 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 the major federal program is 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 its major federal program for the year ended December 31, 2000.

**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.

#### **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, 2000, and have issued our report thereon dated May 18, 2001. 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 solely 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

May 18, 2001

**MARION COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2000**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under §.510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Medical Assistance Program, 93.778
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	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



# **MARION COUNTY, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2000**

**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, 2000  
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# MICHELE A PEARSON

MARION COUNTY AUDITOR  
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Telephone 740-382-4811  
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May 18, 2001

Honorable Kathy Lyons  
Honorable Kenneth C Frayer, Jr.  
Honorable Andy Appelfeller

Citizens of Marion County:

It is a privilege to submit to you the 2000 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, 2000. 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 1999 CAFR, a list of principal officials, and an organizational chart. The financial section contains the Auditor of State of Ohio's report of independent accounts, the general purpose financial statements, and relevant supplemental financial statements and schedules for 2000. 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 66,217 according to the official count of the 2000 U. S. Census.

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, the Family Court Judge, and the Juvenile and Probate Court 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 sewer district operating and maintenance fund and a county home operating fund. For financial reporting purposes, the County (the primary government) includes all agencies, departments, organizations and component units in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity." The Marion County Children Services Board, Marion County Board of Mental Retardation and Developmental Disabilities, and Job and Family Services Department 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 Local Emergency Planning Commission, the Marion County Regional Planning Commission, the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, the Marion County Disaster Services Board, the Marion County Park District, the Marion-Crawford ADAMH Board, the Marion-Hardin County Jail Commission, and the Marion County Family and Children First Council 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, the North Central Ohio Educational Service Center, the Marion County Tourist and Visitors 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

*"A society grows great when old men plant trees whose shade they know they shall never sit in."*

Greek Proverb

Community leaders continue to quietly lay groundwork, hoping to ensure future economic stability and growth for Marion County residents.

*"I think no matter whether there is contamination or not the reputation is gone and we need to start fresh."*

Marcia Dutt, Parent

Environmental concerns related to contaminated soil and reported higher than normal levels of leukemia in the River Valley School District have hopefully been resolved. School officials negotiated an agreement with the U.S. Corp of Army Engineers, the State of Ohio and voters that will enable \$39.3 million of building construction making way for a new high and middle school in a new location and two new elementary buildings. The Corp has also agreed to clean up the former school site to allowable standards for redevelopment as an industrial site.

Voters in Marion City School District approved a bond issue that will enable the construction of a new "state of the art" high school along with three elementary schools. \$16.8 million of local money will attract \$76.3 million of state money.

*“Marion is going through a revival. There are serious entrepreneurs in Marion investing large sums of money in downtown properties.”*

Ray Graves, President and CEO  
Commercial Savings Bank

Downtown Marion received some development attention in 2000 after numerous years of being overlooked. The Palace Cultural Arts Society leased the bottom two floors of the Harding Centre, creating The Arts Centre which will provide the community with 7-10 event rooms including a ballroom, lobby, restaurant, bar, and mezzanine. Advantage Finance Company invested \$250,000 in renovating 11,000 square feet, employing five people in a downtown consumer lending business. Moloney’s Books moved its south side operation downtown. Fahey Bank opted for a \$400,000 investment in an operations center and a new drive-thru window.

*“If we’re not downtown I don’t think the bank could survive. But we’re committed to downtown.”*

Bill Bostelman, Executive Vice President  
Fahey Bank

The Marion Juvenile Correctional Facility opened its doors in July of 2000. The \$40 million maximum security facility will house 244 male offenders up to the age of 20. Run by the Ohio Department of Youth Services, it is the largest maximum security facility for youths in Ohio. 300 jobs were created of which 70 percent were filled by county residents.

The Dual Rail Industrial Park obtained its fourth tenant in its three years of existence when Sakamura, Inc. located its 15,200 square foot machinery servicing plant there. Real estate taxes of \$10,000 received annually are to be directed into Tax Increment Financing to be used for park development. Any additional real estate taxes are to be abated for ten years. The company invested \$1,000,000 in the building, \$350,000 in equipment and will employ 25 full time and 2 part time workers.

*Marion has the labor force with the skills we need.”*

Tom Smith, Vice President  
Robotworx Robotic Systems

Robotworx Robotic Systems moved its 12,000 square foot Delaware, Ohio, operation into a 20,000 square foot facility in Marion in order to be near its biggest customer, Caterpillar. Robotworx employs ten but hopes to expand to 35 in the next two years.

Two promising local employers announced Chapter 7 reorganization bankruptcies late in the year: Drypers and LTV Steel. Earlier in 2000, Drypers had obtained a 10 year 50 percent personal property tax abatement in exchange for a \$19.5 million investment and the creation of 90 jobs. Drypers was recently bought out by an economically strong Japanese firm who renewed the local lease and announced plans to remain in Marion. Locals speculate that LTV Steel will keep its doors open despite the bankruptcy. The Marion plant is new and modern and is part of the copper weld division, a fairly profitable area of the steel industry.

Another existing company, Golden Valley received a 9 year 50 percent personal property tax abatement when it agreed to invest \$16.4 million and create 90 jobs.

The following chart details investments, the dimensions of building improvements and jobs created by Sakamura, Drypers and Golden Valley in 2000:

<b>Company</b>	<b>Jobs</b>	<b>Investment</b>	<b>Building Dimensions</b>
*Sakamura	27	\$1.5 million	15,200 square feet
Golden Valley	90	16.4 million	leased space
Drypers	90	19.5 million	leased space

\*New to Marion

*“Dying industries are replaced with dynamic industries”*

Ted Graham  
Local Entrepreneur

Clark Metal, the last United Auto Workers plant in Marion, reduced its work force to 11 expecting to close its doors January 31, 2001.

ÉÉÉ

*“So I guess in a town like Marion you’re not going to have every year beat the other year. You’re going to have some years that aren’t so good. So maybe we’re back to a little bit of normal.”*

Joel Sinden, owner/broker  
Century 21 Equity Homes Realty

Indicators of the local economy sent mixed signals in 2000. The County’s 1 percent sales tax receipts increased 5.04 percent from \$5,802,659 in 1999 to \$6,094,993 in 2000. Bed tax receipts increased 5.04 percent from \$132,699 in 1999 to \$139,389 in 2000 despite the loss of 85 rooms resulting from the purchase of Days Inn by Lowes. Lowes doubled exiting space by building a 150,000 square foot superstore creating 70 more jobs in the process. Building permits for new homes remained about the same. Five new plats including 51 residential lots and one commercial lot were recorded. Real estate transfers, adjusted for inter-family transactions, decreased from 1,668 in 1999 to 1,597 in 2000 and transfer fees of \$2 per thousand were down 11.7 percent from \$279,634 in 1999 to \$246,935 in 2000. This alignment towards trend followed a banner year in 1999 when Marion County had the largest increase of housing sales of any community in Ohio.

### MARION COUNTY MAJOR INITIATIVES

#### Current Year Projects

*“Think of prospective employers as the customers and our community as the store. Is there product on the shelf? Are facilities such as roads, sewers and utilities in place? Is the community a help or a hindrance to the process? Just as we plan for disasters we need to plan for prosperity.”*

Dave Claborn, President  
Marion Can Do!

Marion County experienced both success and failure with some of its initiatives in 2000.

County Commissioners placed a ½ percent 10 year sales tax increase before voters in an attempt to alleviate the area's transportation concerns. The County Auditor conservatively estimated the levy would generate \$21 million over its life. Suggested projects included building a series of perimeter roads around Marion to give semi-truck traffic an easier route to area industries; addressing traffic congestion between the east and south side; and overpasses in the city's west and north sides to reduce problems associated with trains blocking intersections. Unfortunately, the issue was defeated by voters 62 percent to 38 percent.

The County continued to hold public hearings on the proposed Qu Qua Ditch improvements. This involves the clean up of 6.0 miles of a 9.5 mile long ditch and effects 4,000 parcels at an estimated cost of \$879,999. If approved, it is expected to ease flooding of basements, yards and farm fields. The County has spent \$200,000 to date on engineering costs.

The County served as middleman in the issuance of \$2.2 million of tax exempt revenue bonds that enabled the partnership of AD Care Inc and Marion's Christ Missionary Baptist Church to build Hearthside Apartments Limited, an 80 unit apartment complex on the south side. These bonds have been placed in escrow until such time the company has received their final approval with the State of Ohio. If such approval is not received, the bonds will be canceled.

A ballot initiative in the city defeated the building code passed by 61 percent of the voters. County Commissioners, responding to public sentiment, terminated the County's building code as well.

The County began a \$12 million renovation of a former downtown shopping center for an additional 120,000 square feet of County office space with over 200 parking places. Expected to meet the space demands for County government for the next 50 years, the facility will house numerous County offices as well as the license bureau, the title office, and the driver's exam station. The renovation was financed by the issuance of \$5,000,000 in notes. The balance will be paid out of the County's reserves built up in the capital improvement fund.

Moody's Investors assigned a MIG-1 rating on Marion County's Various Purpose Bond Anticipation Notes. This represented their highest short-term loan rating. The County scored an A 2 financial strength rating and was able to save an estimated \$10,000 in interest on the issuance of \$10,615,000 in bond anticipation notes.

Marion County's general fund kicked \$30,000 into the county home operating fund in 2000. The Commissioners contracted with Classic Healthcare Systems of Berea for help in successful management of the county home at a cost of \$48,000. Census is down in the facility primarily from the competition of assisted living facilities. One marketing strategy employed was the creation of a child's day care center at the nursing home. Marion County and Ohio State University at Marion partnered to implement the project designed to encourage more interaction between nursing home residents and kids in day care. Kids and elders share scheduled activities including arts and crafts, exercise and gardening.

*"If we didn't have it we'd loose hundreds of thousands of dollars worth of revenue."*

Charlie Evers, President  
Marion Area Convention and Visitor's Bureau



Voters approved a .3 mill five year Fairgrounds Improvement Levy which is expected to generate \$262,625 per year. The money will be used for repairs and improvements to the coliseum including outside facing, replaced floors, doors and windows, improved lighting, air conditioning and improvement to a conference room used by the veteran's administration. The fairgrounds are a gathering place for major events in the community including concerts, motocross racing, graduation, fairs, high school wrestling championships and the AKC All Breed Dog Show. The levy had previously been defeated 60 percent to 40 percent.

A new dog pound was opened in 2000. The 3,823 square foot facility was constructed at a cost of \$400,000. The previous pound built at a low point at the fairgrounds was subject to frequent flooding.

### Future Projects

Improved office space for the sheriff and the common pleas courts will continue to be a focus in future years. Renovation of the Courthouse and the former county jail are two possibilities being examined.

Increased traffic congestion will continue to place demands on the County for improved transportation. Perimeter roads especially need to be addressed.

The County is considering transferring drainage duties, including the calculation of ditch maintenance charges, from the County Engineer to the Soil and Water Conservation District. It is hoped that the Soil and Water Conservation District would have the resources to be more proactive in resolving the drainage problems.

### Departmental Highlights

Selected for review in the 2000 CAFR is the Marion County Family Court.

The Marion County Family Court is still a work in progress. The Marion County Court of Common Pleas is comprised of two divisions; General and Juvenile/Probate. The General Division of the Court handles all felony criminal matters for the County and all civil matters that exceed \$10,000 in damages. Also under the purview of the General Division were all Domestic Relations matters.

In 1998, the State legislature passed a law creating an additional judgeship for Marion County. This judgeship was assigned Domestic Relations, Juvenile and Probate jurisdiction. The legislation also changed the jurisdiction of the General Division judges so that they would no longer have jurisdiction over Domestic Relations. Additionally, the law provided that the present Juvenile/Probate judgeship would receive Domestic Relations jurisdiction at the commencement of the next term. In other words, Domestic Relations is to become a part of the Juvenile/Probate Division of the Common Pleas Court thus creating a single Court that deals with all family issues.

The idea is that one Court will handle all issues affecting a family. The goal is to provide continuity to the decisions made within a family unit. The concept of one family, one judge is the ideal to provide consistent outcomes for a family involved in the legal process.

The caseload for Domestic Relations was 2,398 cases in 1999. Juvenile Court handled 4,030 cases and Probate Court 678 cases in 1999. All of these will be joined to form the Family Court. Consequently, the Domestic Relations and Juvenile Courts are in the midst of a major transition. The Courts will be relocating to the County Administration Building on West Center Street. This will enable the Courts to be in one location. The Court will handle all divorces, dissolution of marriage cases, child support cases including paternity and enforcement. The Family Court will also handle all custody matters, dependency neglect and abuse cases and all delinquency, unruly and juvenile traffic cases. Probate matters will continue to be handled in the present Probate Court location.

The distribution of cases between the two Family Court Judges will be determined. Also new rules and procedures will be developed to handle the caseload and to improve the efficiency of the Court. Personnel will be cross-trained. New and existing programs will be implemented, consolidated, or expanded to provide for the efficient disposition of a case. These include mediation, family services, PEACE, and KIDS as well as many programs being offered through Juvenile Court and Juvenile Probation.

Currently the Clerk for the Juvenile Court is the Juvenile Judge. The new legislation provides that the Clerk of Courts for Marion County will undertake the duties of the Juvenile Court as well.

The transition for the Clerk of Courts will include training personnel and organizing and meshing the computer systems. Presently each segment of the Family Court operates with a different computer system for the clerk functions. The Court and the Clerk will need to unify this system into one cohesive system.

The new Family Court is continuing to take shape. The Court plans to move into its new facility by the first of 2002. As with any merger, there is a lot of work to be done before the Court is ready to officially open its doors as the Family Court. In the end, Marion County residents should enjoy a modern facility and more efficient handling of their cases. The joining of the Courts should enhance the communication between the Court and the family. The family should benefit from a streamlined system that will provide efficient service to assist the family through difficult times.

## 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, 2000, and the amounts and percentage of increases and decreases in relation to the prior year's revenues.

Revenues	1999	2000	Percent of Total	Change	Percent Change
Property Taxes	\$6,934,401	\$7,102,641	16.73%	\$168,240	2.43%
Sales Taxes	5,802,659	6,094,993	14.36	292,334	5.04
Charges for Services	4,090,379	4,180,849	9.85	90,470	2.21
Licenses/Permits	125,895	130,581	0.31	4,686	3.72
Fines/Forfeitures	288,157	339,539	0.80	51,382	17.83
Intergovernmental	18,057,276	20,857,955	49.14	2,800,679	15.51
Special Assessments	71,569	28,744	0.07	(42,825)	(59.84)
Interest	1,709,716	2,688,648	6.33	978,932	57.26
Other	850,644	1,023,798	2.41	173,154	20.36
Total Revenues	<u>\$37,930,696</u>	<u>\$42,447,748</u>	<u>100.00%</u>	<u>\$4,517,052</u>	

Fines and forfeitures increased by \$51,382 due to increased forfeitures received by the sheriff's department in the general fund and the dog and kennel special revenue fund

Intergovernmental revenues increased by \$2,800,679 as a result of the release of additional TANF funds from the Ohio Department of Job and Family Services and additional CAVS funds from the Ohio Department of Mental Retardation and Developmental Disabilities.

Special assessment revenues decreased \$42,825 as a result of the collection of the final assessment in 1999 on a ditch improvement which was assessed to the property owner.

Interest revenues increased by \$978,932 because of the increase in interest rates and note proceeds being available to be invested the majority of the year compared to last year.

Other revenues increased \$173,154 due to a reclassification of revenues within the mental retardation board operating 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, 2000, and the amounts and percentage of increases and decreases in relation to the prior year's expenditures.

	1999	2000	Percent of Total	Change	Percent Change
General Government:					
Legislative/Executive	\$4,176,132	\$4,492,319	10.93%	\$316,187	7.57%
Judicial	1,548,493	1,591,109	3.87	42,616	2.75
Public Safety	8,128,168	8,859,829	21.56	731,661	9.00
Public Works	3,591,100	3,622,122	8.81	31,022	0.86
Health	5,105,371	5,922,844	14.41	817,473	16.01
Human Services	10,139,899	12,215,789	29.72	2,075,890	20.47
Conservation/Recreation	16,425	16,938	0.04	513	3.12
Other	430,796	414,971	1.01	(15,825)	(3.67)
Capital Outlay	2,550,828	2,591,313	6.30	40,485	1.59
Intergovernmental	1,213,382	878,351	2.14	(335,031)	(27.61)
Debt Service:					
Principle Retirement	24,207	24,624	0.06	417	1.72
Interest and Fiscal Charges	246,414	472,586	1.15	226,172	91.79
Total Expenditures	<u>\$37,171,215</u>	<u>\$41,102,795</u>	<u>100.00%</u>	<u>\$3,931,580</u>	

General government - legislative and executive expenditures increased \$316,187 due to the increase in installing the real estate assessment GIS system.

Public safety expenditures increased \$731,661 as a result of the County's share of the Marion-Hardin Correction Commission jail operations, related medical reimbursements, and the employment of two new adult probation officers.

Health expenditures increased by \$817,473 as a result the additional CAVS funding that had been received during the year.

Human services expenditures increased by \$2,075,890 as a result of the additional TANF funding that had been received during the year.

Intergovernmental expenditures decreased by \$335,031 as a result of the completion of the LaRue sewer project paid with community development block grants.

Interest and fiscal charges expenditures increased by \$226,172 as a result of the rollover of the 1999 short-term notes payable in 2000 and additional rollovers of the \$6,050,000 in short-term notes payable issued in 2000.

### General Fund Balance

The fund balance of the general fund increased from \$3,119,695 at December 31, 1999 to \$4,549,703 at December 31, 2000. This fund balance will provide the County with the equivalent of 92 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 \$290,914 net loss for the year ended December 31, 2000.

The sewer district deficit retained earnings increased from (\$650,178) in 1999 to (\$697,610) in 2000 for a difference of \$47,432. The deficit increased due to rate structures not being sufficient to alleviate such deficits.

The county home deficit retained earnings increased from (\$165,764) in 1999 to (\$323,847) in 2000 for a difference of \$158,083. The deficit increased due to the county home not being operated to full capacity. The county home has renovated one wing to house a preschool operated by Ohio State University to attempt to reduce the deficit.

Marca Industries (component unit) is financially sound, reflecting net assets of \$564,824 at June 30, 2000.

#### Internal Service Fund

In June 1993, the County determined that its self-insurance plan was not meeting the goal of controlling costs. In 1998, the County finalized the last claim and settled with the third-party administrator for overpaid claims. The County currently uses Medical Mutual of Ohio as their health maintenance organization.

#### 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, 2000, assets held in trust funds totaled \$57,755 while assets in the agency funds totaled \$55,703,262. 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 2000, the County issued \$17,377,579 in bond anticipation notes for the Human Services Building Construction, Qu Qua Ditch project, the construction of the Marion-Hardin Correctional Center, Harding Center Improvement, Dog and Kennel Construction, the purchase of real estate, and the County Office Building renovation. At December 31, 2000, Issue II loans outstanding totaled \$855,598; USDA revenue bonds outstanding totaled \$1,360,000; and general obligation bonds outstanding totaled \$1,645,000; Issue II loans totaled \$690,828 for the wastewater treatment facility which will be paid from enterprise fund revenues, and Issue II loans totaled \$164,770 payable from governmental fund resources. The County received \$84,964 in Issue II loans. During 2000, \$58,098 in Issue II loans, \$17,000 in USDA revenue bonds, and \$47,000 of general obligation bonds were retired. As of December 31, 2000, the legal debt margin within the overall limitation was \$13,655,606.

#### 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, 2000, the County's cash resources were divided among the following types of deposits and investments: non-negotiable certificates of deposit; Federal Home Loan Bonds, manuscript notes; and STAROhio, 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 statute, grant requirements, or debt related restrictions. Interest earned by the primary government in 2000 was \$2,688,893.

The average daily balance in 2000 was \$43,875,495 with an annual yield of 5.90 percent. This balance compares to the previous year's average daily balance of \$39,076,953 with an annual yield of 4.50 percent.

## INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered by 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, 2000. 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, 1999.

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.

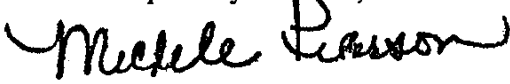
## ACKNOWLEDGMENTS

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 Frazier, and Jennifer Withrow.

Respectfully submitted,

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

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, 1999

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.



*Anne Spray Kinney*  
President

*Jeffrey L. Essler*  
Executive Director



Marion County, Ohio  
Principal Officials  
December 31, 2000

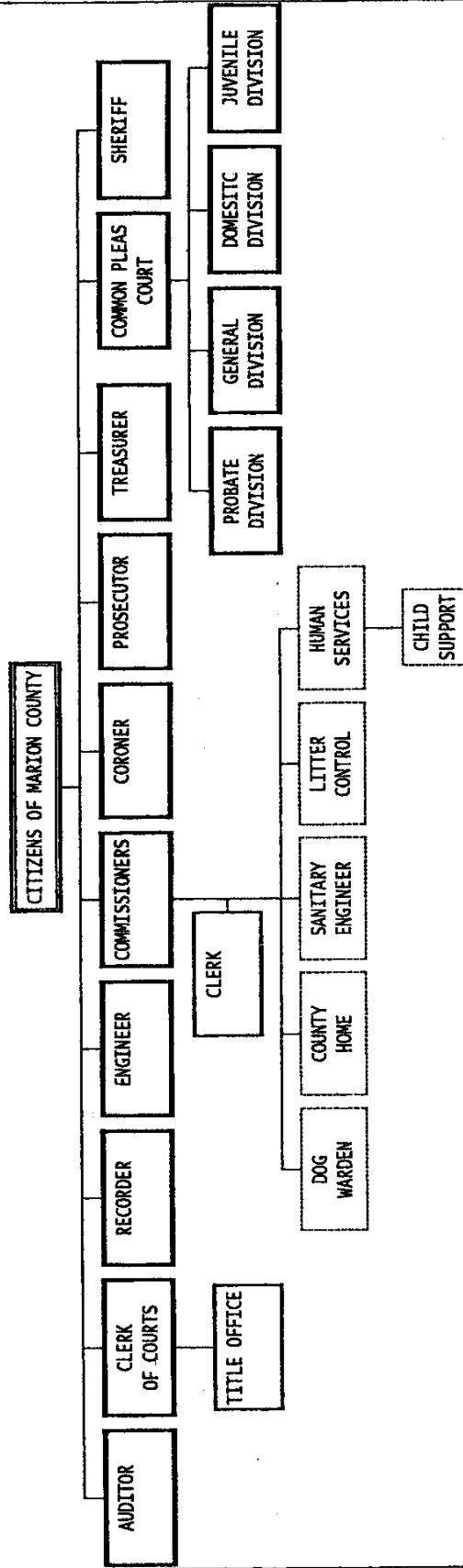
Elected Officials

Commissioner .....	Katheryn Lyons
Commissioner .....	M. Kirk Moreland
Commissioner .....	John W. Watkins
Auditor .....	Michele A. Pearson
Treasurer .....	Thomas J. Sheskey
Prosecuting Attorney .....	Jim Slagle
Common Pleas Judge/General Division .....	Richard M. Rogers
Common Pleas Judge/General Division .....	Robert Davidson
Common Pleas Judge/Family Court Division .....	Deborah A. Alspach
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 Job and Family 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    RECORDS COMMISSION

ELECTED OFFICIALS

CHILDREN SERVICE BOARD    BOARD OF MENTAL RETARDATION AND DEVELOPMENT DISABILITIES    BOARD OF ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES

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

Marion County  
100 North Main Street  
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Marion County, Ohio, (the County) as of and for the year ended December 31, 2000, 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 solely 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, 2000, and the results of its operations and the 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 May 18, 2001, 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

May 18, 2001

## GENERAL PURPOSE FINANCIAL STATEMENTS

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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, 2000, 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, 2000 - Primary Government  
 June 30, 2000 - 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	\$4,094,467	\$14,327,734	\$38,068	\$13,671,409	\$2,052,938	\$17,491
Cash and Cash Equivalents in Segregated Accounts	0	20,538	0	0	0	0
Investments in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Taxes	2,100,958	5,414,520	0	592,204	0	0
Accounts	1,412	7,074	0	0	558,827	0
Special Assessments	0	10,443	50	45,386	0	0
Interfund	159,000	0	0	0	0	0
Accrued Interest	21,379	0	0	0	0	0
Loans	0	144,011	0	0	0	0
Intergovernmental	708,055	296,229	0	0	12,825	0
Due from Other Funds	23,914	56,032	0	0	2,155	0
Materials and Supplies						
Inventory	11,822	253,326	0	0	37,307	0
Prepaid Items	0	0	0	0	0	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
Advances to Other Funds	6,000	17,308	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	10,968,201	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
<b>Total Assets and Other Debits</b>	<b><u>\$7,127,007</u></b>	<b><u>\$20,547,215</u></b>	<b><u>\$38,118</u></b>	<b><u>\$14,308,999</u></b>	<b><u>\$13,632,253</u></b>	<b><u>\$17,491</u></b>



Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
\$8,136,979	\$0	\$0	\$42,339,086	\$0	\$42,339,086
366,316	0	0	386,854	76,732	463,586
0	0	0	0	238,133	238,133
45,767,185	0	0	53,874,867	0	53,874,867
0	0	0	567,313	87,879	655,192
1,063,596	0	0	1,119,475	0	1,119,475
0	0	0	159,000	0	159,000
0	0	0	21,379	2,599	23,978
0	0	0	144,011	0	144,011
418,346	0	0	1,435,455	0	1,435,455
8,595	0	0	90,696	0	90,696
0	0	0	302,455	25,598	328,053
0	0	0	0	13,723	13,723
0	0	0	0	9,815	9,815
0	0	0	0	1,000	1,000
0	0	0	23,308	0	23,308
0	24,090,185	0	35,058,386	212,269	35,270,655
0	0	38,068	38,068	0	38,068
0	0	1,643,459	1,643,459	0	1,643,459
<u>\$55,761,017</u>	<u>\$24,090,185</u>	<u>\$1,681,527</u>	<u>\$137,203,812</u>	<u>\$667,748</u>	<u>\$137,871,560</u>

continued

Marion County, Ohio  
 Combined Balance Sheet  
 All Fund Types, Account Groups and Discretely Presented Component Unit  
 December 31, 2000 - Primary Government  
 June 30, 2000 - 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	\$107,410	\$401,718	\$0	\$29,271	\$80,744	\$0
Contracts Payable	0	0	0	847,039	0	0
Retainage Payable	0	0	0	61,039	0	0
Accrued Wages	212,303	387,879	0	0	71,350	0
Compensated Absences Payable	0	0	0	0	145,543	0
Interfund Payable	0	50,000	0	59,000	50,000	0
Intergovernmental Payable	155,558	303,154	0	0	90,804	0
Due to Other Funds	894	85,365	0	0	1,200	0
Deferred Revenue	2,100,958	5,424,963	50	637,590	0	0
Due to Component Unit	181	2,526	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	79,998	65,361	0
Notes Payable	0	0	0	11,327,579	0	0
Advances from Other Funds	0	6,000	0	17,308	0	0
Loans Payable	0	0	0	0	0	0
Issue II Loans Payable	0	0	0	0	690,828	0
Capital Leases Payable	0	0	0	0	11,154	0
USDA Revenue Bonds Payable	0	0	0	0	1,360,000	0
General Obligation Bonds Payable	0	0	0	0	1,645,000	0
<b>Total Liabilities</b>	<b>2,577,304</b>	<b>6,661,605</b>	<b>50</b>	<b>13,058,824</b>	<b>4,211,984</b>	<b>0</b>
Fund Equity, Net Assets and Other Credits:						
Investment in General Fixed Assets	0	0	0	0	0	0
Retained Earnings:						
Unreserved (Deficit)	0	0	0	0	(1,021,457)	17,491
Contributed Capital	0	0	0	0	10,441,726	0
Net Assets:						
Unrestricted, Undesignated	0	0	0	0	0	0
Fund Balance:						
Reserved for Loans	0	144,011	0	0	0	0
Reserved for Inventory	11,822	253,326	0	0	0	0
Reserved for Advances	6,000	17,308	0	0	0	0
Reserved for Encumbrances	148,922	1,103,528	0	8,528,445	0	0
Unreserved (Deficit)	4,382,959	12,367,437	38,068	(7,278,270)	0	0
<b>Total Fund Equity, Net Assets and Other Credits</b>	<b>4,549,703</b>	<b>13,885,610</b>	<b>38,068</b>	<b>1,250,175</b>	<b>9,420,269</b>	<b>17,491</b>
<b>Total Liabilities, Fund Equity, Net Assets and Other Credits</b>	<b>\$7,127,007</b>	<b>\$20,547,215</b>	<b>\$38,118</b>	<b>\$14,308,999</b>	<b>\$13,632,253</b>	<b>\$17,491</b>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
\$0	\$0	\$0	\$619,143	\$10,633	\$629,776
0	0	0	847,039	0	847,039
0	0	0	61,039	0	61,039
0	0	0	671,532	34,361	705,893
0	0	1,157,303	1,302,846	0	1,302,846
0	0	0	159,000	0	159,000
2,935	0	352,169	904,620	0	904,620
3,237	0	0	90,696	0	90,696
0	0	0	8,163,561	0	8,163,561
0	0	0	2,707	0	2,707
4,803	0	0	4,803	0	4,803
55,072,478	0	0	55,072,478	0	55,072,478
367,511	0	0	367,511	0	367,511
252,298	0	0	252,298	0	252,298
0	0	0	145,359	0	145,359
0	0	0	11,327,579	57,930	11,385,509
0	0	0	23,308	0	23,308
0	0	3,935	3,935	0	3,935
0	0	164,770	855,598	0	855,598
0	0	3,350	14,504	0	14,504
0	0	0	1,360,000	0	1,360,000
0	0	0	1,645,000	0	1,645,000
<u>55,703,262</u>	<u>0</u>	<u>1,681,527</u>	<u>83,894,556</u>	<u>102,924</u>	<u>83,997,480</u>
0	24,090,185	0	24,090,185	0	24,090,185
0	0	0	(1,003,966)	0	(1,003,966)
0	0	0	10,441,726	0	10,441,726
0	0	0	0	564,824	564,824
0	0	0	144,011	0	144,011
0	0	0	265,148	0	265,148
0	0	0	23,308	0	23,308
0	0	0	9,780,895	0	9,780,895
<u>57,755</u>	<u>0</u>	<u>0</u>	<u>9,567,949</u>	<u>0</u>	<u>9,567,949</u>
<u>57,755</u>	<u>24,090,185</u>	<u>0</u>	<u>53,309,256</u>	<u>564,824</u>	<u>53,874,080</u>
<u>\$55,761,017</u>	<u>\$24,090,185</u>	<u>\$1,681,527</u>	<u>\$137,203,812</u>	<u>\$667,748</u>	<u>\$137,871,560</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, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<u>Revenues:</u>			
Property Taxes	\$1,878,513	\$4,922,783	\$0
Sales Taxes	6,094,993	0	0
Charges for Services	2,634,025	1,519,423	0
Licenses and Permits	5,793	124,788	0
Fines and Forfeitures	164,668	174,871	0
Intergovernmental	2,134,175	18,190,271	0
Special Assessments	0	21,283	0
Interest	2,375,370	59,961	0
Donations	0	0	0
Other	223,680	800,118	0
<b>Total Revenues</b>	<b>15,511,217</b>	<b>25,813,498</b>	<b>0</b>
<u>Expenditures:</u>			
Current:			
General Government:			
Legislative and Executive	3,864,508	627,811	0
Judicial	1,376,874	214,235	0
Public Safety	6,418,596	2,441,233	0
Public Works	26,703	3,595,419	0
Health	305,491	5,617,353	0
Human Services	199,354	12,016,435	0
Conservation and Recreation	16,938	0	0
Other	414,971	0	0
Capital Outlay	0	0	0
Intergovernmental	228,231	650,120	0
Debt Service:			
Principal Retirement	1,137	7,010	16,477
Interest and Fiscal Charges	47	1,103	0
<b>Total Expenditures</b>	<b>12,852,850</b>	<b>25,170,719</b>	<b>16,477</b>
Excess of Revenues Over (Under) Expenditures	2,658,367	642,779	(16,477)
Other Financing Sources (Uses):			
Sale of Fixed Assets	14,333	0	0
Operating Transfers In	75,000	383,761	16,477
Operating Transfers Out	(1,313,991)	(859,724)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,224,658)</b>	<b>(475,963)</b>	<b>16,477</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,433,709	166,816	0
Fund Balances Beginning of Year	3,119,695	13,752,074	38,068
Decrease in Reserve for Inventory	(3,701)	(33,280)	0
<b>Fund Balances End of Year</b>	<b>\$4,549,703</b>	<b>\$13,885,610</b>	<b>\$38,068</b>

See accompanying notes to the general purpose financial statements

<u>Capital Projects</u>	<u>Fiduciary Fund Type Expendable Trust</u>	<u>Totals (Memorandum Only)</u>
\$301,345	\$0	\$7,102,641
0	0	6,094,993
27,401	0	4,180,849
0	0	130,581
0	0	339,539
533,509		20,857,955
7,461	0	28,744
253,317	245	2,688,893
0	39,701	39,701
0	21,878	1,045,676
<u>1,123,033</u>	<u>61,824</u>	<u>42,509,572</u>
0	0	4,492,319
0	0	1,591,109
0	0	8,859,829
0	0	3,622,122
0	19,118	5,941,962
0	42,228	12,258,017
0	0	16,938
0	70,399	485,370
2,591,313	0	2,591,313
0	0	878,351
0	0	24,624
471,436	0	472,586
<u>3,062,749</u>	<u>131,745</u>	<u>41,234,540</u>
<u>(1,939,716)</u>	<u>(69,921)</u>	<u>1,275,032</u>
750,000	0	764,333
8,003,897	0	8,479,135
<u>(6,335,420)</u>	<u>0</u>	<u>(8,509,135)</u>
<u>2,418,477</u>	<u>0</u>	<u>734,333</u>
478,761	(69,921)	2,009,365
771,414	127,676	17,808,927
0	0	(36,981)
<u>\$1,250,175</u>	<u>\$57,755</u>	<u>\$19,781,311</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, 2000

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$1,795,500	\$1,878,513	\$83,013
Sales Taxes	5,250,000	6,154,245	904,245
Charges for Services	2,495,418	2,625,641	130,223
Licenses and Permits	5,900	5,793	(107)
Fines and Forfeitures	150,000	170,802	20,802
Intergovernmental	1,911,822	2,075,332	163,510
Special Assessments	0	0	0
Interest	1,420,000	2,357,739	937,739
Other	151,475	230,024	78,549
<b>Total Revenues</b>	<b>13,180,115</b>	<b>15,498,089</b>	<b>2,317,974</b>
<u>Expenditures:</u>			
Current:			
General Government:			
Legislative and Executive	4,469,236	3,949,180	520,056
Judicial	1,562,500	1,390,410	172,090
Public Safety	6,490,338	6,418,804	71,534
Public Works	56,293	30,429	25,864
Health	365,542	330,873	34,669
Human Services	200,339	196,111	4,228
Conservation and Recreation	15,000	15,000	0
Other	529,308	488,223	41,085
Capital Outlay	0	0	0
Intergovernmental	229,231	229,231	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>13,917,787</b>	<b>13,048,261</b>	<b>869,526</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(737,672)</b>	<b>2,449,828</b>	<b>3,187,500</b>
<u>Other Financing Sources (Uses):</u>			
Other Financing Sources	74,284	69,879	(4,405)
Proceeds of Notes	0	0	0
Sale of Fixed Assets	3,000	14,333	11,333
Advances In	106,880	53,500	(53,380)
Advances Out	(501,832)	(156,000)	345,832
Operating Transfers In	146,700	75,000	(71,700)
Operating Transfers Out	(1,511,637)	(1,313,991)	197,646
<b>Total Other Financing Sources (Uses)</b>	<b>(1,682,605)</b>	<b>(1,257,279)</b>	<b>425,326</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(2,420,277)</b>	<b>1,192,549</b>	<b>3,612,826</b>
Fund Balances Beginning of Year	2,314,066	2,314,066	0
Prior Year Encumbrances Appropriated	251,036	251,036	0
<b>Fund Balances End of Year</b>	<b>\$144,825</b>	<b>\$3,757,651</b>	<b>\$3,612,826</b>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$4,328,161	\$4,922,783	\$594,622	\$0	\$0	\$0
0	0	0	0	0	0
1,490,110	1,518,445	28,335	0	0	0
100,000	124,200	24,200	0	0	0
61,725	77,465	15,740	0	0	0
16,486,352	18,242,761	1,756,409	0	0	0
17,674	21,283	3,609	0	0	0
34,500	57,174	22,674	0	0	0
435,768	826,578	390,810	0	0	0
22,954,290	25,790,689	2,836,399	0	0	0
1,376,167	841,097	535,070	0	0	0
450,479	224,990	225,489	0	0	0
2,833,929	2,398,521	435,408	0	0	0
4,007,585	3,694,382	313,203	0	0	0
8,622,111	6,140,839	2,481,272	0	0	0
12,919,879	12,588,092	331,787	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
650,120	650,120	0	0	0	0
0	0	0	11,623,477	11,621,800	1,677
0	0	0	533,732	521,185	12,547
30,860,270	26,538,041	4,322,229	12,157,209	12,142,985	14,224
(7,905,980)	(747,352)	7,158,628	(12,157,209)	(12,142,985)	14,224
5,006	6,514	1,508	0	0	0
0	0	0	11,306,350	11,306,350	0
0	0	0	0	0	0
53,500	53,500	0	0	0	0
(67,500)	(53,500)	14,000	0	0	0
844,875	383,761	(461,114)	824,275	845,829	21,554
(1,428,102)	(859,724)	568,378	0	0	0
(592,221)	(469,449)	122,772	12,130,625	12,152,179	21,554
(8,498,201)	(1,216,801)	7,281,400	(26,584)	9,194	35,778
12,290,529	12,290,529	0	424,456	424,456	0
1,605,095	1,605,095	0	0	0	0
\$5,397,423	\$12,678,823	\$7,281,400	\$397,872	\$433,650	\$35,778

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, 2000  
 (Continued)

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$302,000	\$301,345	(\$655)
Sales Taxes	0	0	0
Charges for Services	18,901	27,401	8,500
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	545,123	533,509	(11,614)
Special Assessments	4,684	7,461	2,777
Interest	117,515	193,482	75,967
Other	214,527	214,527	0
Total Revenues	<u>1,202,750</u>	<u>1,277,725</u>	<u>74,975</u>
<u>Expenditures:</u>			
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	13,604,866	11,481,338	2,123,528
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	495,252	482,708	12,544
Interest and Fiscal Charges	27,407	26,720	687
Total Expenditures	<u>14,127,525</u>	<u>11,990,766</u>	<u>2,136,759</u>
Excess of Revenues Over (Under) Expenditures	<u>(12,924,775)</u>	<u>(10,713,041)</u>	<u>2,211,734</u>
<u>Other Financing Sources (Uses):</u>			
Other Financing Sources	0	0	0
Proceeds of Notes	5,421,229	6,071,229	650,000
Sale of Fixed Assets	750,000	750,000	0
Advances In	52,500	52,500	0
Advances Out	0	0	0
Operating Transfers In	7,319,170	7,332,545	13,375
Operating Transfers Out	(6,335,420)	(6,335,420)	0
Total Other Financing Sources (Uses)	<u>7,207,479</u>	<u>7,870,854</u>	<u>663,375</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(5,717,296)</u>	<u>(2,842,187)</u>	<u>2,875,109</u>
Fund Balances Beginning of Year	6,070,670	6,070,670	0
Prior Year Encumbrances Appropriated	<u>723,562</u>	<u>723,562</u>	<u>0</u>
Fund Balances End of Year	<u><u>\$1,076,936</u></u>	<u><u>\$3,952,045</u></u>	<u><u>\$2,875,109</u></u>

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	\$6,425,661	\$7,102,641	\$676,980
0	0	0	5,250,000	6,154,245	904,245
0	0	0	4,004,429	4,171,487	167,058
0	0	0	105,900	129,993	24,093
0	0	0	211,725	248,267	36,542
0	0	0	18,943,297	20,851,602	1,908,305
0	0	0	22,358	28,744	6,386
0	0	0	1,572,015	2,608,395	1,036,380
0	21,878	21,878	801,770	1,293,007	491,237
0	21,878	21,878	37,337,155	42,588,381	5,251,226
0	0	0	5,845,403	4,790,277	1,055,126
0	0	0	2,012,979	1,615,400	397,579
0	0	0	9,324,267	8,817,325	506,942
0	0	0	4,063,878	3,724,811	339,067
19,118	19,118	0	9,006,771	6,490,830	2,515,941
60	0	60	13,120,278	12,784,203	336,075
0	0	0	15,000	15,000	0
70,400	70,399	1	599,708	558,622	41,086
0	0	0	13,604,866	11,481,338	2,123,528
0	0	0	879,351	879,351	0
0	0	0	12,118,729	12,104,508	14,221
0	0	0	561,139	547,905	13,234
89,578	89,517	61	71,152,369	63,809,570	7,342,799
(89,578)	(67,639)	21,939	(33,815,214)	(21,221,189)	12,594,025
0	0	0	79,290	76,393	(2,897)
0	0	0	16,727,579	17,377,579	650,000
0	0	0	753,000	764,333	11,333
0	0	0	212,880	159,500	(53,380)
0	0	0	(569,332)	(209,500)	359,832
0	0	0	9,135,020	8,637,135	(497,885)
0	0	0	(9,275,159)	(8,509,135)	766,024
0	0	0	17,063,278	18,296,305	1,233,027
(89,578)	(67,639)	21,939	(16,751,936)	(2,924,884)	13,827,052
113,960	113,960	0	21,213,681	21,213,681	0
0	0	0	2,579,693	2,579,693	0
\$24,382	\$46,321	\$21,939	\$7,041,438	\$20,868,490	\$13,827,052

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, 2000

	Enterprise	Internal Service	Totals Primary Government (Memorandum Only)
<u>Operating Revenues:</u>			
Charges for Services	\$3,795,759	\$0	\$3,795,759
Other	30,473	0	30,473
Total Operating Revenues	<u>3,826,232</u>	<u>0</u>	<u>3,826,232</u>
<u>Operating Expenses:</u>			
Salaries and Wages	1,915,866	0	1,915,866
Fringe Benefits	631,347	0	631,347
Materials and Supplies	281,504	0	281,504
Contractual Services	666,497	0	666,497
Depreciation	405,943	0	405,943
Other	116,929	0	116,929
Total Operating Expenses	<u>4,018,086</u>	<u>0</u>	<u>4,018,086</u>
Operating Loss	<u>(191,854)</u>	<u>0</u>	<u>(191,854)</u>
<u>Non-Operating Revenues (Expenses):</u>			
Gain on Sale of Fixed Assets	7,001	0	7,001
Loss on Disposal of Fixed Assets	(3,241)	0	(3,241)
Interest Expense	(132,820)	0	(132,820)
Total Non-Operating Revenues (Expenses)	<u>(129,060)</u>	<u>0</u>	<u>(129,060)</u>
Net Loss Before Operating Transfers	(320,914)	0	(320,914)
Operating Transfers In	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Net Loss	(290,914)	0	(290,914)
Depreciation on Fixed Assets Acquired by Contributed Capital	85,399	0	85,399
Retained Earnings (Deficit) Beginning of Year	<u>(815,942)</u>	<u>17,491</u>	<u>(798,451)</u>
Retained Earnings (Deficit) End of Year	(1,021,457)	17,491	(1,003,966)
Contributed Capital Beginning of Year	10,462,300	0	10,462,300
Contributions from Tap In Fees	57,825	0	57,825
Contributions from Capital Grants	7,000	0	7,000
Depreciation on Fixed Assets Acquired by Contributed Capital	(85,399)	0	(85,399)
Contributed Capital End of Year	10,441,726	0	10,441,726
Total Fund Equity End of Year	<u>\$9,420,269</u>	<u>\$17,491</u>	<u>\$9,437,760</u>

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, 2000

	MARCA Industries
<u>Unrestricted Revenues and Gains:</u>	
Sales:	
Contract	\$397,226
Janitorial	368,910
Salvage and Product	1,194
Total Sales	767,330
Less Sales Discounts	(2,076)
Total Net Sales	765,254
Other Income:	
Interest and Dividends	16,676
Net Unrealized Gain on Investments	1,218
Contributed Services	82,034
Other	749
Total Unrestricted Revenues and Gains	865,931
<u>Expenses:</u>	
Program Services	746,464
Management	91,683
Contributed Services	82,034
Loss on Disposal of Fixed Assets	297
Total Operating Expenses	920,478
Change in Net Assets	(54,547)
Net Assets at Beginning of Year	619,371
Net Assets at End of Year	\$564,824

See accompanying notes to the general purpose financial statements

Marion County, Ohio  
 Combined Statement of Revenues, Expenses and Changes  
 in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Proprietary Fund Types - Primary Government  
 For the Year Ended December 31, 2000

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$3,575,810	\$3,625,605	\$49,795
Tap In Fees	30,000	57,825	27,825
Grants	0	7,000	7,000
Proceeds of Loans	84,964	84,964	0
Sale of Fixed Assets	0	3,000	3,000
Other	16,440	17,640	1,200
<b>Total Revenues</b>	<b>3,707,214</b>	<b>3,796,034</b>	<b>88,820</b>
<u>Expenses:</u>			
Salaries and Wages	1,940,964	1,935,489	5,475
Fringe Benefits	627,907	621,271	6,636
Contractual Services	1,022,859	966,499	56,360
Materials and Supplies	329,670	313,132	16,538
Capital Outlay	39,000	29,595	9,405
Other	141,654	116,929	24,725
<u>Debt Service:</u>			
Principal Retirement	25,298	25,298	0
Interest Expense	56,613	56,613	0
<b>Total Expenses</b>	<b>4,183,965</b>	<b>4,064,826</b>	<b>119,139</b>
Excess of Revenues Under Expenses	(476,751)	(268,792)	207,959
Advances In	50,000	50,000	0
Advances Out	(15,000)	0	15,000
Operating Transfers In	88,600	30,000	(58,600)
Operating Transfers Out	(220,000)	(158,000)	62,000
Excess of Revenues Under Expenses, Advances, and Transfers	(573,151)	(346,792)	226,359
Fund Balances Beginning of Year	1,872,743	1,872,743	0
Prior Year Encumbrances Appropriated	156,036	156,036	0
<b>Fund Balances End of Year</b>	<b>\$1,455,628</b>	<b>\$1,681,987</b>	<b>\$226,359</b>

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	\$3,575,810	\$3,625,605	\$49,795
0	0	0	30,000	57,825	27,825
0	0	0	0	7,000	7,000
0	0	0	84,964	84,964	0
0	0	0	0	3,000	3,000
0	0	0	16,440	17,640	1,200
0	0	0	3,707,214	3,796,034	88,820
0	0	0	1,940,964	1,935,489	5,475
0	0	0	627,907	621,271	6,636
0	0	0	1,022,859	966,499	56,360
0	0	0	329,670	313,132	16,538
0	0	0	39,000	29,595	9,405
0	0	0	141,654	116,929	24,725
0	0	0	25,298	25,298	0
0	0	0	56,613	56,613	0
0	0	0	4,183,965	4,064,826	119,139
0	0	0	(476,751)	(268,792)	207,959
0	0	0	50,000	50,000	0
0	0	0	(15,000)	0	15,000
0	0	0	88,600	30,000	(58,600)
0	0	0	(220,000)	(158,000)	62,000
0	0	0	(573,151)	(346,792)	226,359
17,491	17,491	0	1,890,234	1,890,234	0
0	0	0	156,036	156,036	0
<u>\$17,491</u>	<u>\$17,491</u>	<u>\$0</u>	<u>\$1,473,119</u>	<u>\$1,699,478</u>	<u>\$226,359</u>

Marion County, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types - Primary Government  
 For the Year Ended December 31, 2000

	Proprietary Fund Types		Totals
	Enterprise	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	\$3,591,491	\$0	\$3,591,491
Cash Received from Quasi-External Transactions With Other Funds	20,119	0	20,119
Cash Received from Other Revenues	17,640	0	17,640
Cash Payments to Suppliers	(954,323)	0	(954,323)
Cash Payments to Employees	(1,935,489)	0	(1,935,489)
Cash Payments for Employee Benefits	(621,271)	0	(621,271)
Cash Payments for Quasi-External Transactions With Other Funds	(12,882)	0	(12,882)
Cash Payments for Other Expenses	(116,929)	0	(116,929)
Net Cash Used for Operating Activities	(11,644)	0	(11,644)
<u>Cash Flows from Noncapital Financing Activities:</u>			
Advances In	50,000	0	50,000
Operating Transfers In	30,000	0	30,000
Net Cash Provided by Noncapital Financing Activities	80,000	0	80,000
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition of Capital Assets	(191,139)	0	(191,139)
Cash Received from Grants	7,000	0	7,000
Proceeds from Sale of Fixed Assets	10,001	0	10,001
Proceeds from Tap In Fees	57,825	0	57,825
Proceeds from Issue II Loans	84,964	0	84,964
Principal Paid on Issue II Loans	(41,621)	0	(41,621)
Principal Paid on Capital Lease	(2,427)	0	(2,427)
Interest Paid on Capital Lease	(686)	0	(686)
Principal Paid on Revenue Bonds	(17,000)	0	(17,000)
Interest Paid on Revenue Bonds	(56,613)	0	(56,613)
Principal Paid on General Obligation Bonds	(47,000)	0	(47,000)
Interest Paid on General Obligation Bonds	(75,083)	0	(75,083)
Net Cash Used for Capital and Related Financing Activities	(271,779)	0	(271,779)
Net Decrease in Cash and Cash Equivalents	(203,423)	0	(203,423)
Cash and Cash Equivalents Beginning of Year	2,256,361	17,491	2,273,852
Cash and Cash Equivalents End of Year	\$2,052,938	\$17,491	\$2,070,429

continued

Marion County, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types - Primary Government  
 For the Year Ended December 31, 2000  
 (Continued)

	Proprietary Fund Types		Totals Primary Government (Memorandum Only)
	Enterprise	Internal Service	
<u>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</u>			
Operating Loss	(\$191,854)	\$0	(\$191,854)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:			
Depreciation	405,943	0	405,943
Changes in Assets and Liabilities:			
(Increase) Decrease in Assets:			
Accounts Receivable	(185,877)	0	(185,877)
Intergovernmental	(12,825)	0	(12,825)
Due from Other Funds	1,720	0	1,720
Materials and Supplies Inventory	(22,082)	0	(22,082)
Prepaid Items	673	0	673
Increase (Decrease) in Liabilities:			
Accounts Payable	12,675	0	12,675
Contracts Payable	(9,242)	0	(9,242)
Accrued Wages	(14,602)	0	(14,602)
Compensated Absences Payable	(5,021)	0	(5,021)
Intergovernmental Payable	10,019	0	10,019
Due to Other Funds	(1,171)	0	(1,171)
Net Cash Used for Operating Activities	<u>(\$11,644)</u>	<u>\$0</u>	<u>(\$11,644)</u>

Non-Cash Capital Financing Transactions:

The county home operating enterprise fund entered into a capital lease agreement for two copiers with a fair value of \$13,581.

See accompanying notes to the general purpose financial statements

Marion County, Ohio  
Statement of Cash Flows  
Component Unit  
For the Year Ended June 30, 2000

	MARCA Industries
<u>Increase (Decrease) in Cash and Cash Equivalents:</u>	
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$785,117
Cash Received from Workers' Compensation Refund and Other	747
Cash Payments for Goods and Services	(185,835)
Cash Payments for Employee Services	(592,623)
	7,406
<u>Cash Flows from Investing Activities:</u>	
Purchase of Investments	(126,375)
Purchase of Property and Equipment	(89,398)
Redemption of Certificates of Deposit	125,000
Receipt of Interest and Dividends	16,676
Decrease in Board Designated Funds	2,319
	(71,778)
<u>Cash Flows from Financing Activities:</u>	
Payments of Long-Term Debt	(4,681)
	(69,053)
Net Decrease in Cash and Cash Equivalents	(69,053)
Cash and Cash Equivalents Beginning of Year	145,785
Cash and Cash Equivalents End of Year	\$76,732
<u>Reconciliation of Change in Net Assets to</u> <u>Net Cash Provided by Operating Activities</u>	
Change in Net Assets	(\$54,547)
<u>Adjustments to Reconcile Change in Net Assets</u> <u>to Net Cash Provided by Operating Activities:</u>	
Depreciation	44,301
Investment and Interest Income	(16,676)
Loss on Disposal of Fixed Assets	297
Net Unrealized Gain on Investments	(1,218)
<u>Changes in Assets and Liabilities:</u>	
Decrease in Receivables	19,861
Increase in Prepaid Items	(971)
Increase in Materials and Supplies Inventory	(749)
Increase in Accounts Payable	1,349
Increase in Accrued Liabilities	15,759
	7,406
Net Cash Provided by Operating Activities	\$7,406

See accompanying notes to the general purpose financial statements



Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000

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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 Auditor, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, Treasurer, two Common Pleas Court Judges, a Family Court Judge and a Probate and Juvenile 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 Services Board, the Board of Mental Retardation and Developmental Disabilities, Job and Family 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 organization's 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 (MRDD). The Workshop, under a contractual agreement with the Marion County Board of MRDD, 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.

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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MARCA Industries is a non-governmental not-for-profit organization which prepares its financial statements in accordance with Financial Accounting Standards Board Statement No. 117 and has a June 30 fiscal year end; therefore, all information pertaining to the Workshop is presented as of and for the fiscal year ended June 30, 2000.

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 is 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 Management District
- Marion County Disaster Services Board
- Marion County Park District
- Marion-Crawford ADAMH Board
- Marion-Hardin County Jail Commission
- Marion County Family and Children First Council

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 Tourist and Visitors Bureau
- Marion County Community Improvement Corporation
- 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 one insurance pool. These organizations are presented in Notes 20, 21, and 23. These organizations are:

- Marion County Regional Planning Commission
- Delaware-Knox-Marion-Morrow Joint Solid Waste Management District
- 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)

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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**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 as prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its proprietary activities 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 its financial position and the results of its 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 available expendable 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 of 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) are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund - This fund is used to account for all financial resources of the County, 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 - These funds are used to account for the proceeds of specific revenue sources (other than for major capital projects and expendable trust) that are legally restricted to expenditure for specified purposes.

Debt Service Fund - This fund is used to account for the accumulation of financial resources for, and the payment of, general long-term obligation principal, interest, and related costs.

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

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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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 - These funds are used to account for activities 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 - This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, 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, except those accounted for in the proprietary 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 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, 2000  
(Continued)

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All proprietary fund types are accounted for using 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. Operating statements of these funds 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.

The modified accrual basis of accounting is followed for the governmental fund types, expendable trust, and agency funds. 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 period or soon enough thereafter to be used to pay liabilities of the current period. 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: permissive sales and use tax, charges for current services, federal and state grants and entitlements, and earnings on investments. Major revenue sources not susceptible to accrual include fines, forfeitures, licenses, and permits 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 subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations are recorded as deferred revenue. Special assessments are also recorded as deferred revenue because they do not meet the availability criteria.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. Principal and interest on general long-term obligations are recorded as fund liabilities when due, and the costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with current available expendable resources rather than in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The proprietary fund types are reported using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized at the time they are incurred. Unbilled service charges receivable are recognized as revenue at year end.

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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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 Appropriations 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. All funds, other than agency funds, legally are required to be budgeted and appropriated.

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 2000:

Special Revenue Funds:

Americorp Grant

Marmet Grant

Community Sanctions

Community Service Early Intervention

Capital Projects Funds:

Capital Acquisition

Human Services Building Construction

Transfer Station Construction

Jail Construction

Expendable Trust Funds:

Miscellaneous Trust

Children's Home Trust

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 revenues 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. The budget includes proposed expenditures and the means of financing for all funds. The express purpose of this budget document is to reflect the need for existing or increased tax rates.

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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Estimated Resources:

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The County Budget 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 beginning of year fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that total contemplated expenditures from any fund during the ensuing 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 appropriations measure. On or about January 1, the Certificate of Estimated Resources is amended to include the actual unencumbered fund balances from the preceding year. The Certificate of Estimated Resources may be further amended during the year if the County Auditor determines, and the County Budget Commission agrees, that an estimate needs to be increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final Amended Official Certificate of Estimated Resources issued during 2000.

Appropriations:

A temporary Appropriations 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 Appropriations Resolution must be passed by April 1 of each year, for the period January 1 to December 31. The Appropriations 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.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the County Commissioners. Several supplemental Appropriations Resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Budgeted Level of Expenditures:

Administrative control is maintained through the establishment of detailed line-item budgets. The legal level of budgetary control is at the object level within each department. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation. Commissioners' appropriations are made to the fund, department, and object level (i.e., General Fund - Commissioners - salaries and wages, fringe benefits, materials and supplies, contractual services, capital outlay, and other expenses).

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 fund types and expendable trust funds and reported in the notes to the financial statements for proprietary fund types.

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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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 year and are not reappropriated.

D. Cash and Investments

To improve cash management, cash received by the County, except cash in segregated accounts, is pooled and invested. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined balance sheet.

Cash and cash equivalents that are held separately within departments of the County, and not held with the County Treasurer, are recorded on the combined balance sheet as "Cash and Cash Equivalents in Segregated Accounts".

During 2000, investments were limited to non-negotiable certificates of deposit, Federal Home Loan Bonds, manuscript notes, and STAROhio. Non-negotiable certificates of deposit are reported at cost. All other investments are reported at fair value which is based on quoted market price. 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, 2000.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the general fund during 2000 was \$2,375,370, which includes \$1,864,076 assigned from other County funds.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with a maturity of three months or less at the time they are purchased by the County are considered to be cash equivalents.

E. Interfund Assets/Liabilities

Short-term interfund loans are classified as "Interfund Receivables/Payables". Transactions between individual funds for goods provided or services rendered are classified as "Due from/to Other Funds". Long-term interfund loans are classified as "Advances to/from Other Funds" and are equally offset by a fund balance reserve account which indicates that they do not constitute available expendable resources since they are not a component of net current assets.

F. Loans Receivable

Loans receivable represent the right to receive repayment for certain loans made by the County. These loans are based upon written agreements between the County and the various loan recipients. Reported loans receivable is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.



Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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G. Inventories

Inventory in the governmental funds is stated at cost while inventory in the proprietary funds is stated at the lower of cost or market. For all funds cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types 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 expendable resources even though it is a component of net current assets.

H. Fixed Assets and Depreciation

The fixed asset values were initially determined at December 31, 1987, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were used. Donated fixed assets are capitalized at fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost. The County has established a capitalization threshold of fixed assets of \$1,000.

General Fixed Assets:

General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in the governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost. Assets in the general fixed assets account group are not depreciated.

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.

Enterprise Fund Fixed Assets:

Fixed assets reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and reductions during the year. Depreciation is calculated on a straight-line basis over the following estimated useful lives:

<u>Asset Category</u>	<u>Estimated Lives</u>
Buildings	40 years
Improvements Other Than Buildings	10 years
Sewer Lines	50 years
Equipment and Vehicles	7 - 10 years

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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Capitalization of Interest:

Interest is capitalized on enterprise 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 the temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on a straight-line basis over the estimated useful life of the asset. For 2000, there was no capitalized interest costs incurred on enterprise fund construction projects.

I. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. 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. All accumulated unused vacation time is paid upon separation if the employee has at least one year of service.

Sick leave benefits, for all County departments, are accrued as a liability using the vesting method. An accrual for sick leave is made to the extent it is probable that benefits will result in termination payments. 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 funds, the unpaid compensated absences is reported in the general long-term obligations account group. In proprietary funds, the amount of compensated absences is reported as a fund liability.

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 contributions that will be paid from governmental funds are reported as liabilities in the general long-term obligations account group to the extent that they will not be paid with current available expendable resources. Payments made more than thirty-one days after year end are generally considered not to have been paid with current available expendable resources. Long-term loans and capital leases are reported as liabilities in the general long-term obligations account group until due. Long-term debt and other obligations financed by the proprietary funds are reported as liabilities in the appropriate proprietary fund.

Under Ohio Law, a debt service 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 service 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.

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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K. Contributed Capital

Contributed capital represents resources from other funds, other governments, and private sources provided to proprietary funds that is not subject to repayment. These assets are recorded at their fair market value on the date donated. Because the County did not prepare financial statements in accordance with generally accepted accounting principles prior to 1987, the exact amount of contributed capital cannot be determined. Consequently, only those amounts that have been specifically identified have been classified as contributed capital in the accompanying combined financial statements.

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.

L. Reserves of Fund Equity

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for loans, inventory, advances, and encumbrances.

M. Intergovernmental Revenues

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, entitlements, and shared revenues 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, and shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

N. 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.

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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O. 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.

P. Total Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned "Totals (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 (Note 1). Total columns on statements which do not include a component unit have no additional caption.

NOTE 3 - ACCOUNTABILITY

The following funds had deficit fund balances/retained earnings as of December 31, 2000:

	<u>Deficit Fund Balances/ Retained Earnings</u>
<u>Capital Projects Funds:</u>	
Ditch Drainage and Improvement	\$147,541
Human Services Building Construction	821,503
Jail Commission	3,931,862
Dog and Kennel Construction	266,231
Coliseum Levy	12,500
<u>Enterprise Funds:</u>	
Sewer District Operating and Maintenance	697,610
County Home Operating	323,847

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 enterprise 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.

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balances/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 Balances - 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. The major differences between the budget basis and the GAAP basis are that:

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. Outstanding year end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types and expendable trust funds (GAAP basis). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP basis).
4. For proprietary funds, the acquisition and construction of fixed assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. Cash accounts which are held separately by the County but are not budgeted for by the County are recorded on the GAAP basis as Cash and Cash Equivalents in Segregated Accounts.
6. 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).
7. Proceeds from and principal payments on proprietary long-term obligations are reported in the debt service fund and enterprise funds on the operating statement (budget basis) rather than on the balance sheet in the proprietary fund types (GAAP basis).

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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 Financing Uses  
All Governmental Fund Types and Expendable Trust Funds

	Governmental Fund Types				Expendable Trust
	General	Special Revenue	Debt Service	Capital Projects	
GAAP Basis	\$1,433,709	\$166,816	\$0	\$478,761	(\$69,921)
Net Adjustment for					
Revenue Accruals	4,921	65,079	0	0	0
Unrecorded Cash					
From End of Year	(60,049)	(56,424)	0	(59,835)	0
From Prior Year	52,730	62,989	0	0	0
Increase in Fair Value					
of Investments	(17,771)	0	0	0	0
Advances In	53,500	53,500	0	52,500	0
Prepays	52,554	26,121	0	0	0
CDBG Loans	0	(49,355)	0	0	0
Net Adjustment for					
Expenditure Accruals	87,953	163,558	0	727,871	0
Note Proceeds	0	0	11,306,350	6,071,229	0
Note Principal Retirement	0	0	(11,525,000)	(482,708)	0
Long-Term Principal Retirement	0	0	(80,323)	0	0
Interest Payments	0	0	(521,185)	446,102	0
Transfer of Debt Activity	0	0	829,352	(671,352)	0
Advances Out	(156,000)	(53,500)	0	0	0
Encumbrances Outstanding at					
Year End (Budget Basis)	(258,998)	(1,590,228)	0	(9,404,755)	0
Excess of Revenues Under					
Expenditures - Segregated					
Cash Accounts	0	(5,357)	0	0	2,282
Budget Basis	<u>\$1,192,549</u>	<u>(\$1,216,801)</u>	<u>\$9,194</u>	<u>(\$2,842,187)</u>	<u>(\$67,639)</u>

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

Net Loss/Excess of Revenues Under Expenses,  
Advances, and Transfers  
Proprietary Fund

	Enterprise
GAAP Basis	(\$290,914)
Revenue Accruals	(196,982)
Expense Accruals	(6,904)
Unrecorded Cash	
From End of Year	(13,630)
From Prior Year	20,624
Prepays	673
Inventory	(22,082)
Acquisition of Fixed Assets	(191,139)
Current Year Capital Contributions	
Capital Grants	7,000
Tap In Fees	57,825
Depreciation Expense	405,943
Proceeds from Sale of Fixed Assets	3,000
Loss on Disposal of Fixed Assets	3,241
Payment on Capital Lease	(2,427)
Proceeds of Loans	84,964
Payment on Bonds	(17,000)
Payment on Issue II Loans	(8,298)
Payment of Interest	75,083
Transfer of Debt Activity	(158,000)
Advances In	50,000
Encumbrances Outstanding at	
Year End (Budget Basis)	(147,769)
Budget Basis	(\$346,792)

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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NOTE 5 - DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State statute into two categories. The first classification consists of active monies, the amount of public monies necessary to meet current demands upon the County treasury. Active monies 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.

Monies held by the County which are not considered active are classified as inactive. Inactive monies can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, 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;
2. Bonds, notes, debentures, or any other obligation or security 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 Association, 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 the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds 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; and
9. Bankers acceptances for a period not to exceed two hundred seventy days and high grade commercial paper in an amount not to exceed 25 percent of the County's total average portfolio.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), 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 monies deposited with the institution.



Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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 custodian.

Cash on Hand. At year end, the County had \$120,066 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".

Deposits. At year end, the carrying amount of the County's deposits was \$26,098,113 and the bank balance was \$27,111,956. Of the bank balance \$1,426,321 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although all State 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 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
<u>Investments in:</u>		
Federal Home Loan Bonds	\$2,530,563	\$2,530,563
Manuscript Notes	712,579	712,579
Sub-Total	\$3,243,142	3,243,142
STAROhio		13,264,619
Total Investments		\$16,507,761

The classification of cash and cash equivalents and investments on the combined balance sheet is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting". A reconciliation between the classification of cash and cash equivalents and investments on the combined balance sheet and the classification of deposits and investments according to GASB Statement No. 3 is as follows:

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$42,725,940	\$0
Cash on Hand	(120,066)	0
Investments of the Cash Management Pool		
Federal Home Loan Bonds	(2,530,563)	2,530,563
Manuscript Notes	(712,579)	712,579
STAROhio	(13,264,619)	13,264,619
GASB Statement No. 3	\$26,098,113	\$16,507,761

**NOTE 6 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Real property tax revenues received in 2000 represent the collection of 1999 taxes. For 2000, real property taxes were levied after October 1, 2000, on the assessed values as of January 1, 2000, the lien date. These taxes will be collected in and are intended to finance 2001 operations. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. All property is required to be revalued every six years. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property taxes were levied after October 1, 2000, on the assessed values as of December 31, 1999, the lien date. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2000 (other than public utility property) represent the collection of 2000 taxes. For 2000, tangible personal property taxes were levied after October 1, 1999, on the true value as of December 31, 1999. Tangible personal property is currently assessed at 25 percent of true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. The first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for the County and for all subdivisions within the County is accounted for through agency funds. 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.

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

Accrued property taxes receivable represents delinquent taxes outstanding and real, public utility, and tangible personal property taxes which were measurable as of December 31, 2000. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2000 operations. The receivable is therefore offset by a credit to deferred revenue.

The full tax rate for all County operations the year ended December 31, 2000, was \$10.75 per \$1,000 of assessed value. The assessed values of real, public utility, and tangible personal property upon which 2000 property tax receipts were based are as follows:

	Amount	Percent
Agricultural/Residential and Other Real Estate	\$672,919,880	76.75%
Public Utility	68,847,820	7.85
Tangible Personal	134,959,685	15.40
Total Assessed Value	\$876,727,385	100.00%

**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, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. 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.

Amounts that are measurable and available at year end are accrued as revenue. Permissive sales and use tax revenue for 2000 was \$6,094,993 in the general fund.

**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2000, 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.

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<u>General Fund:</u>	
Local Government	\$79,375
Local Government Revenue Assistance	17,725
Court Fines	5,508
Permissive Sales Tax	486,417
Fees	5,523
Tuition	12,370
Detention	85,560
Indigent Defense	13,175
Other	2,402
Total General Fund	708,055
 <u>Special Revenue Funds:</u>	
Fines and Forfeitures	\$677
CAFS	18,717
REC/RSC	3,075
MVGT Distribution	92,941
Federal Food Program	425
REC State Grant	22,640
Gasoline Tax	117,393
Felony Grant	37,394
Other	2,967
Total Special Revenue Funds	296,229
 <u>Enterprise Fund:</u>	
Child Care	12,825
 <u>Agency Funds:</u>	
Local Government	107,390
Local Government Revenue Assistance	23,980
Library Local Government	188,263
Auto Fees	30,313
Gasoline Tax	63,696
Township Mileage	4,704
Total Agency Funds	418,346
 Total	 \$1,435,455

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

NOTE 9 - FIXED ASSETS

Following is a summary of the enterprise funds' fixed assets at December 31, 2000:

	Primary Government
	Enterprise
Land	\$77,902
Buildings and Sewer Lines	15,680,587
Improvements Other Than Buildings	61,744
Equipment	463,225
Vehicles	200,987
Total	16,484,445
Less Accumulated Depreciation	(5,516,244)
Total Fixed Assets, Net of Accumulated Depreciation	\$10,968,201

A summary of the changes in general fixed assets follows:

	Balance 12/31/1999	Additions	Reductions	Balance 12/31/2000
Land	\$636,609	\$0	\$0	\$636,609
Buildings	12,704,632	495,923	0	13,200,555
Improvements Other Than Buildings	1,287,489	112,774	0	1,400,263
Equipment	4,139,354	193,428	224,427	4,108,355
Vehicles	2,392,172	244,635	226,038	2,410,769
Construction in Progress	1,211,021	1,689,836	567,223	2,333,634
Total	\$22,371,277	\$2,736,596	\$1,017,688	\$24,090,185

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 2000, the County contracted with County Risk Sharing Authority (CORSA) for all property and general liability insurance, except for the Marion County Home and the Board of Mental Retardation and Developmental Disabilities, who contracted with Cincinnati Insurance Co. and U. S. F. and G. Insurance, respectively.

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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 Job and Family Services whose food stamps operation is insured with a \$1,000,000 maximum; boiler and machinery insures 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 for each medical incident and \$3,000,000 in aggregate.

The Board of Mental Retardation and Developmental Disabilities has property and liability insurance from U. S. F. and G. Insurance with a \$1,000 deductible and coverage of \$1,000,000 each occurrence and \$2,000,000 aggregate. U. S. F. and G. 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.

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 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. 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 employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan 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 publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

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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 10.84 percent; 6.54 percent was the portion used to fund pension obligations for 2000. For law enforcement employees, the employee contribution is 9 percent of their annual covered salary and the employer contribution is 15.7 percent; 11.4 percent was the portion used to fund pension obligations. The employer contribution rates for 2000 represent a temporary rate reduction from the 1999 rates of 13.55 percent for employees other than law enforcement and 16.7 percent for law enforcement employees. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998, were \$1,342,938, \$1,773,597, and \$1,678,223, respectively; 77 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.

**B. State Teachers Retirement System**

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, 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 retirement and disability benefits, annual cost-of-living adjustments, and death benefits 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. The 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 to fund pension obligations and the County is required to contribute 14 percent; 6 percent was the portion used to fund pension obligations for 2000. 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 to STRS for the years ended December 31, 2000, 1999, and 1998, were \$17,884, \$18,840, and \$32,136, respectively; 93 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

**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. Health care coverage for disability and primary survivor 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, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employees". 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 employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement: 4.3 percent was the portion used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent: 4.3 percent was used to fund health care.

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Benefits are advance funded using the entry age normal cost method (For 2000, PERS returned to an actuarially prefunded disclosure because this provides a better presentation of PERS's actual funding methodology. In prior years, the disclosure was based on a pay-as-you-go basis). Significant actuarial assumptions include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually, and an additional increase in total payroll of .54 percent to 5.1 percent based on additional pay increases. Health care premiums were assumed to increase 4.75 percent annually.

OPEB are financed through employer contributions and investment earnings. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

At December 31, 2000, the total number of benefit recipients eligible for OPEB through the system was 401,339. As of December 31, 2000, the actuarial value of net assets available for future OPEB payments were \$10,085.5 million. The actuarially accrued liability and the unfunded actuarial liability were \$12,473.6 million and \$1,668.1 million, respectively. The County's actual contributions for 2000 which were used to fund OPEB were \$840,318.

**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. All benefit recipients and sponsored dependents are eligible for health coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. Under Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$23,846 for 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3,419 million. For the fiscal year ended June 30, 2000, net health care cost paid by STRS were \$283,137,000 and there were 99,011 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, 2000, the liability for compensated absences was \$1,302,846 for the entire County.



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**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**

The County has entered into capitalized leases for the acquisition of 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 and as a reduction of the liability in the enterprise fund. These expenditures are reflected as program/object 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 \$17,110, which equals the present value of the future minimum lease payments at the time of acquisition. Also, equipment acquired by lease in the county home operating enterprise fund has been capitalized, in the amount of \$13,581, with a carrying value of \$12,224. A corresponding liability was recorded in the general long-term obligations account group and the county home operating enterprise fund. Principal payments in 2000 were \$4,459 in the governmental funds and \$2,427 in the county home operating enterprise fund. 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, 2000:

Year Ending	General Long-Term Obligations	Enterprise
2001	\$3,491	\$4,150
2002	0	3,113
2003	0	3,113
2004	0	2,075
Total minimum lease payments	3,491	12,451
Less amount representing interest	(141)	(1,297)
Present value of minimum lease payments	<u>\$3,350</u>	<u>\$11,154</u>

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**NOTE 15 - LONG-TERM OBLIGATIONS**

Changes in the long-term obligations of the County during 2000 were as follows:

	Outstanding 12/31/1999	Additions	Reductions	Outstanding 12/31/2000
<u>To Be Paid From Enterprise Funds:</u>				
Issue II Loans 0%	\$647,485	\$84,964	\$41,621	\$690,828
Capital Leases Payable	0	13,581	2,427	11,154
1999 USDA Revenue Bonds 4.375%	1,377,000	0	17,000	1,360,000
1996 FMHA General Obligation Bonds 4.5%	1,692,000	0	47,000	1,645,000
Total Enterprise Funds	<u>3,716,485</u>	<u>98,545</u>	<u>108,048</u>	<u>3,706,982</u>
<u>General Long-Term Obligations:</u>				
Capital Leases:				
Children Services copier	6,672	0	3,322	3,350
Probate Court copier	1,137	0	1,137	0
Total Capital Leases Payable	7,809	0	4,459	3,350
Issue II Loans 0%	181,247	0	16,477	164,770
Loans Payable 6.70%	7,623	0	3,688	3,935
Intergovernmental Payable	531,727	352,169	531,727	352,169
Compensated Absences Payable	967,904	189,399	0	1,157,303
Total General Long-Term Obligations	<u>1,696,310</u>	<u>541,568</u>	<u>556,351</u>	<u>1,681,527</u>
Totals	<u>\$5,412,795</u>	<u>\$640,113</u>	<u>\$664,399</u>	<u>\$5,388,509</u>

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.

The capital leases shown as general long-term obligations will be paid from the children services board special revenue fund resources. The capital leases shown as an enterprise fund liability will be paid from the county home operating enterprise fund. 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 from which the employees' salaries are paid.

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

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The County's overall legal debt margin was \$13,655,606 at December 31, 2000.

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
2001	\$41,621	\$122,025	\$73,300	\$236,946	\$16,477	\$253,423
2002	41,621	122,865	73,296	237,782	16,477	254,259
2003	41,621	122,570	73,266	237,457	16,477	253,934
2004	41,621	123,185	73,310	238,116	16,477	254,593
2005	41,621	122,665	73,323	237,609	16,477	254,086
2006-2010	208,104	613,655	366,606	1,188,365	82,385	1,270,750
2011-2015	208,104	613,935	366,698	1,188,737	0	1,188,737
2016-2039	66,515	736,320	1,758,411	2,561,246	0	2,561,246
Total	<u>\$690,828</u>	<u>\$2,577,220</u>	<u>\$2,858,210</u>	<u>\$6,126,258</u>	<u>\$164,770</u>	<u>\$6,291,028</u>

#### Conduit Debt

Prior to 1996, the County served as the issuer of \$263,060,000 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 also served as the issuer of industrial development bonds of \$9,605,000 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. The industrial development 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.

In 1996, the County served as the issuer of \$29,715,000 in hospital revenue bonds, of which \$24,370,000 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.

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. The industrial development 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.

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**NOTE 16 - NOTES PAYABLE**

A summary of the note transactions for the County for the year ended December 31, 2000, follows:

<u>Fund Type/Issue</u>	<u>Outstanding 12/31/1999</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2000</u>
<b><u>Capital Projects Funds:</u></b>				
<b>Human Services Building</b>				
Construction 4.00%	\$1,120,000	\$2,100,000	\$2,170,000	\$1,050,000
Qu Qua Ditch 5.60%	171,542	181,148	171,542	181,148
<b>Marion-Hardin Jail</b>				
Construction 4.75%	4,055,000	3,915,000	4,055,000	3,915,000
Harding Center 5.34%	300,000	291,350	300,000	291,350
Dog and Kennel Construction 5.50%	311,166	240,081	311,166	240,081
Real Estate 4.90%	0	650,000	0	650,000
County Office Building 4.75%	0	10,000,000	5,000,000	5,000,000
<b>Total Capital Projects Funds</b>	<b><u>\$5,957,708</u></b>	<b><u>\$17,377,579</u></b>	<b><u>\$12,007,708</u></b>	<b><u>\$11,327,579</u></b>

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. All of the notes except for the real estate note are issued in anticipation of long-term bond financing. These notes are refinanced until such bonds are issued. The real estate note is a tax anticipation note which will be repaid with a 0.3 mill tax levy that was passed in 2000.

**NOTE 17 - INTERFUND ASSETS/LIABILITIES**

Interfund balances at December 31, 2000, consisted of the following individual interfund receivables and payables:

	<u>Interfund</u>		<u>Advances</u>	
	<u>Receivable</u>	<u>Payable</u>	<u>To Other Funds</u>	<u>From Other Funds</u>
<b><u>General Fund:</u></b>	\$159,000	\$0	\$6,000	\$0
<b><u>Special Revenue Funds:</u></b>				
Litter Control and Recycling	0	0	0	6,000
Jail Reduction	0	20,000	0	0
Ditch Maintenance	0	0	17,308	0
Prison Reduction	0	30,000	0	0
<b>Total Special Revenue Funds</b>	<b><u>0</u></b>	<b><u>50,000</u></b>	<b><u>17,308</u></b>	<b><u>6,000</u></b>
<b><u>Capital Projects Funds:</u></b>				
Dog and Kennel Construction	0	46,500	0	0
Ditch Drainage and Improvement	0	0	0	17,308
Coliseum Levy	0	12,500	0	0
<b>Total Capital Projects Funds</b>	<b><u>0</u></b>	<b><u>59,000</u></b>	<b><u>0</u></b>	<b><u>17,308</u></b>

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	Interfund		Advances	
	Receivable	Payable	To Other Funds	From Other Funds
<u>Enterprise Fund:</u>				
County Home Operating	\$0	\$50,000	\$0	\$0
Total All Funds	<u>\$159,000</u>	<u>\$159,000</u>	<u>\$23,308</u>	<u>\$23,308</u>

Due from other funds and due to other funds at December 31, 2000, consisted of the following individual balances:

	Due From	Due To
<u>General Fund:</u>	<u>\$23,914</u>	<u>894</u>
<u>Special Revenue Fund:</u>		
Child Support Agency	150	23,518
Job and Family Services	225	50,163
Children Services Board	53,377	1,968
Indigent Guardianship	0	225
Community Development Block Grant	0	5,163
North Central Ohio Rehabilitation Center	0	289
Felony Delinquent Care and Custody	1,550	3,839
Litter Control and Recycling	450	0
Paternity Mediation	280	0
PEACE Program	0	200
Total Special Revenue Funds	<u>56,032</u>	<u>85,365</u>
<u>Enterprise Funds:</u>		
Sewer District Operating and Maintenance	\$2,155	\$0
County Home Operating	0	1,200
Total Enterprise Funds	<u>2,155</u>	<u>1,200</u>
<u>Agency Funds:</u>		
Regional Planning	5,163	0
County Board of Health	3,207	0
Family and Children First	225	0
DKMM Solid Waste District	0	3,237
Total Agency Funds	<u>8,595</u>	<u>3,237</u>
Total All Funds	<u>\$90,696</u>	<u>\$90,696</u>

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

	Due From	Due To
<u>General Fund:</u>	\$0	\$181
<u>Special Revenue Fund:</u>		
Mental Retardation Board Operating	0	2,526
<u>Component Unit:</u>		
The Workshop	9,815	0
Total All Funds	\$9,815	\$4,803

The Workshop has a June 30 fiscal year end. The due from primary government receivable for the Workshop existed at June 30, 2000. The due to component unit existed at December 31, 2000.

**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, 2000.

	Sewer District Operating and Maintenance	County Home Operating	Total Primary Government
Operating Revenues	\$926,685	\$2,899,547	\$3,826,232
Depreciation Expense	343,593	62,350	405,943
Operating Loss	(4,457)	(187,397)	(191,854)
Operating Transfers In	0	30,000	30,000
Net Loss	(132,831)	(158,083)	(290,914)
Fixed Assets			
Additions	191,139	0	191,139
Reductions	26,938	75,054	101,992
Current Year Capital Contributions			
Tap In Fees	57,825	0	57,825
Capital Grants	7,000	0	7,000
Net Working Capital	1,697,975	466,424	2,164,399
Total Assets	12,115,799	1,516,454	13,632,253
Bonds and Other Long-Term			
Liabilities Payable from Revenues	3,578,039	134,292	3,712,331
Total Equity	8,301,538	1,118,731	9,420,269
Encumbrances Outstanding at			
December 31, 2000 (Budget Basis)	31,009	116,760	147,769

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NOTE 19 - FOOD STAMPS

The County's Department of Job and Family Services 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 Job and Family 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 Job and Family Services food stamp activity was as follows:

Beginning Balance	\$153,118
Receipts	481,000
Returned to State of Ohio	(609,250)
Disbursements	<u>(428)</u>
Ending Balance	<u>\$24,440</u>

NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS

A. 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 2000, the County paid membership dues of \$51,922 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.

B. 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.

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C. Marion County Disaster Services Board

The Marion County Disaster Services Board (the Board) is governed by the County, 15 townships, 7 villages, and one city. Under the authority of 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 villages or their appointed designee, and one member appointed by the other four members. The Board does not have any outstanding debt. In 2000, 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 (the 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 determines how the case is to be handled. In 2000, 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 not-for-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 2000, \$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 and Properties, Inc., Mike Babcock, 602 S. Corporate Drive, West Fostoria, Ohio 44830-9447.



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**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 consists of sixteen members. Eight members are appointed by the Marion County Commissioners, and eight members are appointed by the Crawford County Commissioners. Marion County serves as the fiscal agent for the ADAMH Board. The Board receives tax revenues 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 2000, the County contributed tax revenues of \$650,120 which represents 9.8 percent of total revenues. Financial information can be obtained from the Marion County Auditor, Michele Pearson, 100 N. Main Street, Marion, Ohio 43302.

**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, 2000. 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 N. Main Street, Marion, Ohio 43302.

**NOTE 22 - RELATED PARTY TRANSACTIONS**

During 2000, Marion County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to MARCA Industries. The Workshop, a discretely presented component unit of Marion County, reported, at fair value, \$82,034 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 were \$2,343,466.

In accordance with State statute, the County provided housing for the Marion County Educational Service Center, in the amount of \$13,591 in 2000.

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

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NOTE 23 - INSURANCE POOL

The County Risk Sharing Authority, Inc., (CORSA) is an Ohio not-for-profit corporation established by forty-six counties for 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.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA 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.

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.

MARCA Industries (the Workshop) prepares its financial statements in accordance with Financial Accounting Standard No. 117, "Financial Statements of Not-for-Profit Organizations". Under FASB No. 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 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, 2000, included certificates of deposit with interest rates from 5.35 percent to 5.85 percent. Those certificates of deposit maturing within one year of the financial statement date have been presented as current assets on the combined balance sheet.

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

The Workshop had investments consisting of the following at June 30, 2000:

	Fair Value
Certificates of Deposit	\$118,311
Government Securities Income Fund	509
Growth and Income Funds	23,476
Government Income Fund	13,071
Corporate Bond Fund	12,968
Emerging Growth Trust	12,325
Federal Home Loan Mortgage Corporation	2,237
Money Market Asset Funds	55,236
Total	\$238,133

Accounts Receivable:

A significant portion of the Workshop's annual revenues is generated from a limited number of customers located in the Marion area. Accounts receivable subject the Workshop to a concentration of credit risk because approximately 72 percent of the accounts receivable at June 30, 2000, were represented by four Marion area business customers.

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 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; and from 3 to 10 years for new furniture and equipment. A summary of the Workshop's fixed assets at June 30, 2000, follows:

Equipment, Furniture and Vehicles	\$395,212
Leasehold Improvements	187,915
Computer Equipment	14,644
Total	597,771
Less Accumulated Depreciation	(385,502)
Total Fixed Assets, Net of Accumulated Depreciation	\$212,269

Marion County, Ohio  
Notes to the General Purpose Financial Statements  
December 31, 2000  
(Continued)

Long-Term Obligations:

The Workshop has an outstanding note, in the amount of \$57,930, 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
2001	\$4,808
2002	4,954
2003	5,105
2004	5,260
2005	5,420
2006-2011	32,383
Total	\$57,930

NOTE 25 - CONTRACTUAL COMMITMENTS

The County had the following outstanding contractual commitments as of December 31, 2000:

Contractor	Contract Amount	Outstanding Balance
The Quandel Group, Inc.	\$499,500	\$372,000
Vaughn Industries, Inc.	2,926,000	2,031,357
Weighman Brothers, Inc.	5,378,761	5,057,811

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 or 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 not-for-profit corporation (See Note 21).

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Combining,  
Individual Fund  
and Account Group Statements and Schedules

Marion County, Ohio

General Fund

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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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$1,795,500	\$1,878,513	\$83,013
Sales Taxes	5,250,000	6,154,245	904,245
Charges for Services	2,495,418	2,625,641	130,223
Licenses and Permits	5,900	5,793	(107)
Fines and Forfeitures	150,000	170,802	20,802
Intergovernmental	1,911,822	2,075,332	163,510
Interest	1,420,000	2,357,739	937,739
Other	151,475	230,024	78,549
Total Revenues	<u>13,180,115</u>	<u>15,498,089</u>	<u>2,317,974</u>
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive:			
Board of County Commissioners			
Salaries and Wages	190,850	185,610	5,240
Fringe Benefits	19,830	17,422	2,408
Materials and Supplies	3,209	2,702	507
Contractual Services	105,100	96,926	8,174
Capital Outlay	23,517	22,908	609
Other	30,533	27,931	2,602
Total Board of County Commissioners	<u>373,039</u>	<u>353,499</u>	<u>19,540</u>
County Auditor - General Office			
Salaries and Wages	312,193	306,550	5,643
Fringe Benefits	34,588	28,548	6,040
Materials and Supplies	26,522	20,076	6,446
Contractual Services	80,284	74,279	6,005
Capital Outlay	15,398	4,198	11,200
Other	8,055	7,862	193
Total County Auditor - General Office	<u>477,040</u>	<u>441,513</u>	<u>35,527</u>
County Treasurer			
Salaries and Wages	114,634	114,634	0
Fringe Benefits	11,849	10,754	1,095
Materials and Supplies	17,849	17,642	207
Contractual Services	2,317	1,897	420
Capital Outlay	8,433	8,433	0
Other	2,497	2,489	8
Total County Treasurer	<u>157,579</u>	<u>155,849</u>	<u>1,730</u>
Prosecuting Attorney			
Salaries and Wages	477,409	430,358	47,051
Fringe Benefits	83,266	53,495	29,771
Materials and Supplies	12,497	12,139	358
Contractual Services	146,679	132,447	14,232
Capital Outlay	4,166	1,853	2,313
Other	25,112	24,671	441
Total Prosecuting Attorney	<u>749,129</u>	<u>654,963</u>	<u>94,166</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, 2000  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Personnel Department</b>			
Salaries and Wages	\$60,590	\$55,976	\$4,614
Fringe Benefits	9,120	7,104	2,016
Materials and Supplies	10,920	2,042	8,878
Contractual Services	1,151	151	1,000
Capital Outlay	958	945	13
Other	1,300	490	810
<b>Total Personnel Department:</b>	<b>84,039</b>	<b>66,708</b>	<b>17,331</b>
<b>Data Processing</b>			
Salaries and Wages	30,975	30,975	0
Fringe Benefits	3,086	2,606	480
Materials and Supplies	31,673	19,441	12,232
Contractual Services	99,501	79,454	20,047
Capital Outlay	48,000	46,869	1,131
Other	450	44	406
<b>Total Data Processing</b>	<b>213,685</b>	<b>179,389</b>	<b>34,296</b>
<b>Board of Elections</b>			
Salaries and Wages	258,823	234,446	24,377
Fringe Benefits	26,929	20,112	6,817
Materials and Supplies	31,755	28,135	3,620
Contractual Services	37,262	36,274	988
Other	7,400	3,184	4,216
<b>Total Board of Elections</b>	<b>362,169</b>	<b>322,151</b>	<b>40,018</b>
<b>Maintenance and Operation</b>			
Salaries and Wages	98,384	98,337	47
Fringe Benefits	10,093	9,102	991
Materials and Supplies	10,700	10,647	53
Contractual Services	493,081	344,647	148,434
Capital Outlay	12,000	12,000	0
Other	1,700	873	827
<b>Total Maintenance and Operation</b>	<b>625,958</b>	<b>475,606</b>	<b>150,352</b>
<b>Recorder</b>			
Salaries and Wages	151,322	147,000	4,322
Fringe Benefits	20,609	18,456	2,153
Materials and Supplies	4,732	4,566	166
Contractual Services	37,058	26,659	10,399
Capital Outlay	7,597	7,597	0
Other	800	523	277
<b>Total Recorder</b>	<b>222,118</b>	<b>204,801</b>	<b>17,317</b>
<b>Postage</b>			
Materials and Supplies	78,075	69,537	8,538
<b>Total Postage</b>	<b>78,075</b>	<b>69,537</b>	<b>8,538</b>

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, 2000  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Insurance, Pensions and Taxes			
Fringe Benefits	\$904,405	\$809,581	\$94,824
Contractual Services	187,000	180,583	6,417
Other	35,000	35,000	0
Total Insurance, Pension and Taxes	<u>1,126,405</u>	<u>1,025,164</u>	<u>101,241</u>
 Total General Government - Legislative and Executive	 <u>4,469,236</u>	 <u>3,949,180</u>	 <u>520,056</u>
 General Government - Judicial:			
Court of Appeals			
Other	<u>24,105</u>	<u>23,324</u>	<u>781</u>
Total Court of Appeals	<u>24,105</u>	<u>23,324</u>	<u>781</u>
 Common Pleas Court			
Salaries and Wages	231,728	231,571	157
Fringe Benefits	21,791	21,261	530
Materials and Supplies	6,418	5,219	1,199
Contractual Services	50,293	42,350	7,943
Capital Outlay	4,423	4,379	44
Other	<u>4,200</u>	<u>3,969</u>	<u>231</u>
Total Common Pleas Court	<u>318,853</u>	<u>308,749</u>	<u>10,104</u>
 Jury Commission			
Salaries and Wages	1,482	1,482	0
Fringe Benefits	169	135	34
Materials and Supplies	6,959	3,403	3,556
Capital Outlay	<u>1,200</u>	<u>1,000</u>	<u>200</u>
Total Jury Commission	<u>9,810</u>	<u>6,020</u>	<u>3,790</u>
 Family Court			
Salaries and Wages	179,740	108,635	71,105
Fringe Benefits	25,375	14,577	10,798
Materials and Supplies	5,868	4,049	1,819
Contractual Services	8,975	1,039	7,936
Capital Outlay	4,236	4,236	0
Other	<u>6,000</u>	<u>4,863</u>	<u>1,137</u>
Total Family Court	<u>230,194</u>	<u>137,399</u>	<u>92,795</u>
 Juvenile Court			
Salaries and Wages	340,078	340,078	0
Fringe Benefits	28,236	22,357	5,879
Materials and Supplies	16,000	15,964	36
Contractual Services	53,313	49,124	4,189
Capital Outlay	4,500	4,500	0
Other	<u>19,787</u>	<u>16,574</u>	<u>3,213</u>
Total Juvenile Court	<u>461,914</u>	<u>448,597</u>	<u>13,317</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, 2000  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Probate Court</b>			
Salaries and Wages	\$116,935	\$113,497	\$3,438
Fringe Benefits	12,648	10,766	1,882
Materials and Supplies	10,000	6,958	3,042
Contractual Services	3,355	1,759	1,596
Capital Outlay	467	467	0
Other	500	496	4
<b>Total Probate Court</b>	<b>143,905</b>	<b>133,943</b>	<b>9,962</b>
<b>Clerk of Courts</b>			
Salaries and Wages	192,876	165,938	26,938
Fringe Benefits	29,375	21,732	7,643
Materials and Supplies	25,829	25,465	364
Contractual Services	36,331	36,331	0
Capital Outlay	680	680	0
Other	2,685	2,224	461
<b>Total Clerk of Courts</b>	<b>287,776</b>	<b>252,370</b>	<b>35,406</b>
<b>Municipal Court</b>			
Salaries and Wages	70,183	66,804	3,379
Fringe Benefits	8,310	5,922	2,388
Contractual Services	7,450	7,282	168
<b>Total Municipal Court</b>	<b>85,943</b>	<b>80,008</b>	<b>5,935</b>
<b>Total General Government - Judicial</b>	<b>1,562,500</b>	<b>1,390,410</b>	<b>172,090</b>
<b>Public Safety:</b>			
<b>Adult Probation Department</b>			
Salaries and Wages	89,911	85,724	4,187
Fringe Benefits	10,727	7,154	3,573
Materials and Supplies	19,095	19,035	60
Contractual Services	5,650	5,641	9
Capital Outlay	256	256	0
Other	4,456	4,127	329
<b>Total Adult Probation Department</b>	<b>130,095</b>	<b>121,937</b>	<b>8,158</b>
<b>Juvenile Probation Department</b>			
Fringe Benefits	12,537	10,860	1,677
Other	7,250	5,869	1,381
<b>Total Juvenile Probation Department</b>	<b>19,787</b>	<b>16,729</b>	<b>3,058</b>

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, 2000  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Detention Home</b>			
Salaries and Wages	\$672,490	\$670,628	\$1,862
Fringe Benefits	101,122	93,122	8,000
Materials and Supplies	85,930	85,873	57
Contractual Services	78,845	75,284	3,561
Capital Outlay	11,111	11,087	24
Other	7,785	7,765	20
<b>Total Detention Home</b>	<b>957,283</b>	<b>943,759</b>	<b>13,524</b>
<b>Coroner</b>			
Salaries and Wages	42,361	42,361	0
Fringe Benefits	4,681	3,906	775
Materials and Supplies	220	20	200
Contractual Services	33,301	31,970	1,331
Other	1,055	955	100
<b>Total Coroner</b>	<b>81,618</b>	<b>79,212</b>	<b>2,406</b>
<b>Sheriff</b>			
Salaries and Wages	1,700,571	1,694,308	6,263
Fringe Benefits	320,804	313,286	7,518
Materials and Supplies	131,672	115,137	16,535
Contractual Services	2,895,087	2,881,795	13,292
Capital Outlay	222,380	222,239	141
Other	31,041	30,402	639
<b>Total Sheriff</b>	<b>5,301,555</b>	<b>5,257,167</b>	<b>44,388</b>
<b>Total Public Safety</b>	<b>6,490,338</b>	<b>6,418,804</b>	<b>71,534</b>
<b>Public Works:</b>			
<b>Engineer</b>			
Salaries and Wages	12,544	10,019	2,525
Contractual Services	2,500	1,778	722
Capital Outlay	31,349	9,337	22,012
Other	9,900	9,295	605
<b>Total Engineer</b>	<b>56,293</b>	<b>30,429</b>	<b>25,864</b>
<b>Total Public Works</b>	<b>56,293</b>	<b>30,429</b>	<b>25,864</b>
<b>Health:</b>			
<b>Agriculture</b>			
Contractual Services	199,940	199,440	500
<b>Total Agriculture</b>	<b>199,940</b>	<b>199,440</b>	<b>500</b>
<b>Tuberculosis Care</b>			
Salaries and Wages	10,026	9,734	292
Fringe Benefits	1,155	957	198
Contractual Services	7,200	6,738	462
<b>Total Tuberculosis Care</b>	<b>18,381</b>	<b>17,429</b>	<b>952</b>

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, 2000  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Registration of Vital Statistics			
Contractual Services	\$84,347	\$55,955	\$28,392
Total Vital Statistics	<u>84,347</u>	<u>55,955</u>	<u>28,392</u>
Ditches - Cleaning and Repair			
Other	45,000	40,175	4,825
Total Ditches - Cleaning and Repair	<u>45,000</u>	<u>40,175</u>	<u>4,825</u>
Other Health			
Other	17,874	17,874	0
Total Other Health	<u>17,874</u>	<u>17,874</u>	<u>0</u>
Total Health	<u>365,542</u>	<u>330,873</u>	<u>34,669</u>
Human Services:			
Soldier's Relief			
Salaries and Wages	24,386	24,123	263
Fringe Benefits	5,378	3,775	1,603
Materials and Supplies	3,480	3,256	224
Contractual Services	480	331	149
Capital Outlay	1,307	1,306	1
Other	54,370	53,998	372
Total Soldier's Relief	<u>89,401</u>	<u>86,789</u>	<u>2,612</u>
Veteran's Relief			
Salaries and Wages	94,708	94,508	200
Fringe Benefits	11,530	10,247	1,283
Materials and Supplies	1,100	1,067	33
Contractual Services	3,600	3,500	100
Total Veteran's Relief	<u>110,938</u>	<u>109,322</u>	<u>1,616</u>
Total Human Services	<u>200,339</u>	<u>196,111</u>	<u>4,228</u>
Conservation and Recreation:			
Historical Society			
Contractual Services	15,000	15,000	0
Total Conservation and Recreation	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Other:			
Miscellaneous			
Contractual Services	516,135	475,071	41,064
Other	13,173	13,152	21
Total Other	<u>529,308</u>	<u>488,223</u>	<u>41,085</u>
Intergovernmental	<u>229,231</u>	<u>229,231</u>	<u>0</u>
Total Expenditures	<u>13,917,787</u>	<u>13,048,261</u>	<u>869,526</u>
Excess of Revenues Over (Under) Expenditures	<u>(737,672)</u>	<u>2,449,828</u>	<u>3,187,500</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, 2000  
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Other Financing Sources (Uses):</u>			
Other Financing Sources	\$74,284	\$69,879	(\$4,405)
Sale of Fixed Assets	3,000	14,333	11,333
Advances In	106,880	53,500	(53,380)
Advances Out	(501,832)	(156,000)	345,832
Operating Transfers In	146,700	75,000	(71,700)
Operating Transfers Out	(1,511,637)	(1,313,991)	197,646
Total Other Financing Sources (Uses)	<u>(1,682,605)</u>	<u>(1,257,279)</u>	<u>425,326</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,420,277)	1,192,549	3,612,826
Fund Balance Beginning of Year	2,314,066	2,314,066	0
Prior Year Encumbrances Appropriated	<u>251,036</u>	<u>251,036</u>	<u>0</u>
Fund Balance End of Year	<u>\$144,825</u>	<u>\$3,757,651</u>	<u>\$3,612,826</u>

Marion County, Ohio

Special Revenue Funds

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

Job and Family Services 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 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	DWI Education Fund
Prison Reduction Fund	Jail Reduction Fund
Indigent Guardianship Fund	Marmet Grant Fund
County Probation Services Fund	Community Sanctions Fund
Felony Delinquent Care and Custody Fund	Community Service Early Intervention Fund
COPS More Fund	Electronic Monitoring Fund
Juvenile Accountability Intervention Fund	Law Enforcement Fund
Americorp Grant Fund	PEACE Program Fund
DARE Program Fund	

For 2000, the County did not budget for the Americorp Grant, Marmet Grant, Community Sanctions and Community Service Early Intervention 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, 2000

	Child Support Agency	Job and Family Services	ADAMH Board	Real Estate Assessment
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$566,840	\$408,585	\$0	\$612,286
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	644,525	0
Accounts	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Intergovernmental	0	0	0	0
Due from Other Funds	150	225	0	0
Materials and Supplies Inventory	6,663	11,447	0	0
Advances to Other Funds	0	0	0	0
<b>Total Assets</b>	<b>\$573,653</b>	<b>\$420,257</b>	<b>\$644,525</b>	<b>\$612,286</b>
<u>Liabilities:</u>				
Accounts Payable	\$251	\$88,864	\$0	\$10,105
Accrued Wages	17,622	89,076	0	5,550
Interfund Payable	0	0	0	0
Intergovernmental Payable	15,809	74,955	0	4,750
Due to Other Funds	23,518	50,163	0	0
Deferred Revenue	0	0	644,525	0
Due to Component Unit	0	0	0	0
Advances from Other Funds	0	0	0	0
<b>Total Liabilities</b>	<b>57,200</b>	<b>303,058</b>	<b>644,525</b>	<b>20,405</b>
<u>Fund Equity:</u>				
Fund Balance:				
Reserved for Loans	0	0	0	0
Reserved for Inventory	6,663	11,447	0	0
Reserved for Advances	0	0	0	0
Reserved for Encumbrances	56,220	157,500	0	103,981
Unreserved (Deficit)	453,570	(51,748)	0	487,900
<b>Total Fund Equity</b>	<b>516,453</b>	<b>117,199</b>	<b>0</b>	<b>591,881</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$573,653</b>	<b>\$420,257</b>	<b>\$644,525</b>	<b>\$612,286</b>

continued

Marion County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2000  
(Continued)

	Motor Vehicle Gasoline Tax	Children Services Board	Mental Retardation Board Operating	North Central Rehabilitation Center
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$617,988	\$4,474,473	\$5,339,867	\$206,706
Cash and Cash Equivalents in Segregated Accounts	0	13,626	0	0
<u>Receivables:</u>				
Taxes	0	1,652,710	3,117,285	0
Accounts	2,163	1,686	2,749	98
Special Assessments	0	0	0	0
Loans	0	0	0	0
Intergovernmental	206,478	1,402	12,179	2,904
Due from Other Funds	0	53,377	0	0
Materials and Supplies Inventory	213,786	10,211	11,219	0
Advances to Other Funds	0	0	0	0
<b>Total Assets</b>	<b>\$1,040,415</b>	<b>\$6,207,485</b>	<b>\$8,483,299</b>	<b>\$209,708</b>
<u>Liabilities:</u>				
Accounts Payable	\$930	\$132,247	\$129,401	\$5,224
Accrued Wages	51,865	61,513	106,266	20,867
Interfund Payable	0	0	0	0
Intergovernmental Payable	37,181	44,750	85,610	15,332
Due to Other Funds	0	1,968	0	289
Deferred Revenue	0	1,652,710	3,117,285	0
Due to Component Unit	0	0	2,526	0
Advances from Other Funds	0	0	0	0
<b>Total Liabilities</b>	<b>89,976</b>	<b>1,893,188</b>	<b>3,441,088</b>	<b>41,712</b>
<u>Fund Equity:</u>				
<u>Fund Balance:</u>				
Reserved for Loans	0	0	0	0
Reserved for Inventory	213,786	10,211	11,219	0
Reserved for Advances	0	0	0	0
Reserved for Encumbrances	5,436	238,467	463,579	3,713
Unreserved (Deficit)	731,217	4,065,619	4,567,413	164,283
<b>Total Fund Equity</b>	<b>950,439</b>	<b>4,314,297</b>	<b>5,042,211</b>	<b>167,996</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$1,040,415</b>	<b>\$6,207,485</b>	<b>\$8,483,299</b>	<b>\$209,708</b>



Other Public Safety	Other	Totals
\$1,024,853	\$1,076,136	\$14,327,734
6,912	0	20,538
0	0	5,414,520
0	378	7,074
0	10,443	10,443
0	144,011	144,011
37,429	35,837	296,229
1,550	730	56,032
0	0	253,326
0	17,308	17,308
<u>\$1,070,744</u>	<u>\$1,284,843</u>	<u>\$20,547,215</u>
\$19,980	\$14,716	\$401,718
23,858	11,262	387,879
50,000	0	50,000
16,520	8,247	303,154
4,264	5,163	85,365
0	10,443	5,424,963
0	0	2,526
0	6,000	6,000
<u>114,622</u>	<u>55,831</u>	<u>6,661,605</u>
0	144,011	144,011
0	0	253,326
0	17,308	17,308
39,344	35,288	1,103,528
916,778	1,032,405	12,367,437
<u>956,122</u>	<u>1,229,012</u>	<u>13,885,610</u>
<u>\$1,070,744</u>	<u>\$1,284,843</u>	<u>\$20,547,215</u>

Marion County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 2000

	Child Support Agency	Job and Family Services	ADAMH Board	Real Estate Assessment
<u>Revenues:</u>				
Property Taxes	\$0	\$0	\$588,206	\$0
Charges for Services	0	304,486	0	447,256
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,241,408	6,401,430	61,914	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	246,671	0	4,488
Total Revenues	<u>1,241,408</u>	<u>6,952,587</u>	<u>650,120</u>	<u>451,744</u>
<u>Expenditures:</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	500,868
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,400,610	6,990,310	0	0
Intergovernmental	0	0	650,120	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>1,400,610</u>	<u>6,990,310</u>	<u>650,120</u>	<u>500,868</u>
Excess of Revenues Over (Under) Expenditures	<u>(159,202)</u>	<u>(37,723)</u>	<u>0</u>	<u>(49,124)</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	75,000	223,474	0	0
Operating Transfers Out	0	(215,079)	0	0
Total Other Financing Sources (Uses)	<u>75,000</u>	<u>8,395</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(84,202)	(29,328)	0	(49,124)
Fund Balances Beginning of Year	605,742	150,713	0	641,005
Increase (Decrease) in Reserve for Inventory	<u>(5,087)</u>	<u>(4,186)</u>	<u>0</u>	<u>0</u>
Fund Balances End of Year	<u><u>\$516,453</u></u>	<u><u>\$117,199</u></u>	<u><u>\$0</u></u>	<u><u>\$591,881</u></u>

Motor Vehicle Gasoline Tax	Children Services Board	Mental Retardation Board Operating	North Central Rehabilitation Center	Other Public Safety	Other	Totals
\$0	\$1,506,588	\$2,827,989	\$0	\$0	\$0	\$4,922,783
22,966	38,082	124,438	0	51,662	530,533	1,519,423
0	0	0	0	0	124,788	124,788
30,234	0	0	0	116,237	28,400	174,871
3,231,003	2,197,713	2,979,334	832,051	1,035,410	210,008	18,190,271
0	0	0	0	0	21,283	21,283
44,922	0	0	0	8,558	6,481	59,961
178,895	43,812	221,819	46,517	36,240	21,676	800,118
<u>3,508,020</u>	<u>3,786,195</u>	<u>6,153,580</u>	<u>878,568</u>	<u>1,248,107</u>	<u>943,169</u>	<u>25,813,498</u>
0	0	0	0	0	126,943	627,811
0	0	0	0	0	214,235	214,235
0	0	0	892,921	1,548,312	0	2,441,233
3,399,396	0	0	0	0	196,023	3,595,419
0	0	5,497,620	0	0	119,733	5,617,353
0	3,625,515	0	0	0	0	12,016,435
0	0	0	0	0	0	650,120
0	3,322	0	0	0	3,688	7,010
0	593	0	0	0	510	1,103
<u>3,399,396</u>	<u>3,629,430</u>	<u>5,497,620</u>	<u>892,921</u>	<u>1,548,312</u>	<u>661,132</u>	<u>25,170,719</u>
<u>108,624</u>	<u>156,765</u>	<u>655,960</u>	<u>(14,353)</u>	<u>(300,205)</u>	<u>282,037</u>	<u>642,779</u>
85,287	0	0	0	0	0	383,761
(519,645)	(10,000)	0	0	0	(115,000)	(859,724)
<u>(434,358)</u>	<u>(10,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(115,000)</u>	<u>(475,963)</u>
(325,734)	146,765	655,960	(14,353)	(300,205)	167,037	166,816
1,304,066	4,167,094	4,382,803	182,349	1,256,327	1,061,975	13,752,074
(27,893)	438	3,448	0	0	0	(33,280)
<u>\$950,439</u>	<u>\$4,314,297</u>	<u>\$5,042,211</u>	<u>\$167,996</u>	<u>\$956,122</u>	<u>\$1,229,012</u>	<u>\$13,885,610</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$1,125,000	\$1,242,487	\$117,487
<u>Expenditures:</u>			
Current:			
Human Services:			
Children Services Board			
Salaries and Wages	501,289	498,070	3,219
Fringe Benefits	165,061	150,227	14,834
Materials and Supplies	2,000	1,881	119
Contractual Services	490,423	473,301	17,122
Capital Outlay	273	273	0
Other	359,202	336,643	22,559
Total Expenditures	1,518,248	1,460,395	57,853
Excess of Revenues Under Expenditures	(393,248)	(217,908)	175,340
<u>Other Financing Sources:</u>			
Operating Transfers In	75,000	75,000	0
Excess of Revenues and Other Financing Sources Under Expenditures	(318,248)	(142,908)	175,340
Fund Balance Beginning of Year	576,762	576,762	0
Prior Year Encumbrances Appropriated	38,803	38,803	0
Fund Balance End of Year	\$297,317	\$472,657	\$175,340

Marion County, Ohio  
Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Job and Family Services Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$300,000	\$304,674	\$4,674
Intergovernmental	6,415,041	6,402,485	(12,556)
Other	246,439	256,818	10,379
<b>Total Revenues</b>	<b>6,961,480</b>	<b>6,963,977</b>	<b>2,497</b>
<u>Expenditures:</u>			
Current:			
Human Services:			
Job and Family Services			
Administration			
Salaries and Wages	2,032,158	2,032,158	0
Fringe Benefits	635,428	611,244	24,184
Materials and Supplies	105,678	105,677	1
Contractual Services	2,317,579	2,311,823	5,756
Capital Outlay	42,867	42,867	0
Other	71,507	68,639	2,868
<b>Total Administration</b>	<b>5,205,217</b>	<b>5,172,408</b>	<b>32,809</b>
Social Services			
Salaries and Wages	278,955	278,955	0
Fringe Benefits	92,276	86,259	6,017
Materials and Supplies	4,802	4,584	218
Contractual Services	1,603,691	1,603,691	0
Capital Outlay	160	160	0
Other	27,654	27,532	122
<b>Total Social Services</b>	<b>2,007,538</b>	<b>2,001,181</b>	<b>6,357</b>
<b>Total Expenditures</b>	<b>7,212,755</b>	<b>7,173,589</b>	<b>39,166</b>
Excess of Revenue Under Expenditures	(251,275)	(209,612)	41,663
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	220,000	223,474	3,474
Operating Transfers Out	(215,080)	(215,079)	1
<b>Total Other Financing Sources (Uses)</b>	<b>4,920</b>	<b>8,395</b>	<b>3,475</b>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(246,355)	(201,217)	45,138
Fund Balance Beginning of Year	148,948	148,948	0
Prior Year Encumbrances Appropriated	161,729	161,729	0
<b>Fund Balance End of Year</b>	<b>\$64,322</b>	<b>\$109,460</b>	<b>\$45,138</b>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$588,206	\$588,206	\$0
Intergovernmental	61,915	61,914	(1)
Total Revenues	650,121	650,120	(1)
<u>Expenditures:</u>			
Intergovernmental	650,120	650,120	0
Excess of Revenues Over Expenditures	1	0	(1)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>1</u>	<u>0</u>	<u>(1)</u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$400,000	\$447,256	\$47,256
Other	3,750	4,488	738
Total Revenues	<u>403,750</u>	<u>451,744</u>	<u>47,994</u>
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment			
Salaries and Wages	177,737	168,954	8,783
Fringe Benefits	46,583	34,471	12,112
Materials and Supplies	16,898	11,645	5,253
Contractual Services	739,750	473,117	266,633
Capital Outlay	27,595	6,304	21,291
Other	48,763	7,394	41,369
Total Expenditures	<u>1,057,326</u>	<u>701,885</u>	<u>355,441</u>
Excess of Revenues Under Expenditures	(653,576)	(250,141)	403,435
Fund Balance Beginning of Year	298,750	298,750	0
Prior Year Encumbrances Appropriated	<u>449,591</u>	<u>449,591</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$94,765</u></u>	<u><u>\$498,200</u></u>	<u><u>\$403,435</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$20,000	\$21,628	\$1,628
Fines and Forfeitures	30,000	30,538	538
Intergovernmental	2,910,000	3,166,064	256,064
Interest	30,000	39,590	9,590
Other	101,307	174,363	73,056
<b>Total Revenues</b>	<b>3,091,307</b>	<b>3,432,183</b>	<b>340,876</b>
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Public Works:</u>			
Motor Vehicle Gasoline Tax			
Salaries and Wages	1,319,860	1,311,171	8,689
Fringe Benefits	451,793	430,017	21,776
Materials and Supplies	942,851	820,188	122,663
Contractual Services	606,034	601,483	4,551
Capital Outlay	177,592	177,355	237
Other	61,526	48,204	13,322
<b>Total Expenditures</b>	<b>3,559,656</b>	<b>3,388,418</b>	<b>171,238</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>(468,349)</b>	<b>43,765</b>	<b>512,114</b>
<u>Other Financing Sources (Uses):</u>			
Operating Transfer In	0	85,287	85,287
Operating Transfer Out	(519,647)	(519,645)	2
<b>Total Other Financing Sources (Uses)</b>	<b>(519,647)</b>	<b>(434,358)</b>	<b>85,289</b>
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</b>	<b>(987,996)</b>	<b>(390,593)</b>	<b>597,403</b>
Fund Balance Beginning of Year	931,937	931,937	0
Prior Year Encumbrances Appropriated	64,775	64,775	0
<b>Fund Balance End of Year</b>	<b>\$8,716</b>	<b>\$606,119</b>	<b>\$597,403</b>



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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$1,294,200	\$1,506,588	\$212,388
Charges for Services	40,000	36,953	(3,047)
Intergovernmental	2,204,500	2,213,060	8,560
Other	27,000	49,266	22,266
Total Revenues	<u>3,565,700</u>	<u>3,805,867</u>	<u>240,167</u>
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Human Services:</u>			
<u>Children Services Board</u>			
Salaries and Wages	1,613,064	1,509,935	103,129
Fringe Benefits	517,394	429,858	87,536
Materials and Supplies	115,121	109,057	6,064
Contractual Services	1,888,985	1,868,095	20,890
Capital Outlay	41,012	24,228	16,784
Other	13,300	12,935	365
Total Expenditures	<u>4,188,876</u>	<u>3,954,108</u>	<u>234,768</u>
Excess of Revenues Under Expenditures	(623,176)	(148,241)	474,935
<u>Other Financing Uses:</u>			
Operating Transfers Out	(40,000)	(10,000)	30,000
Excess of Revenues Under Expenditures and Other Financing Uses	(663,176)	(158,241)	504,935
Fund Balance Beginning of Year	3,991,032	3,991,032	0
Prior Year Encumbrances Appropriated	268,811	268,811	0
Fund Balance End of Year	<u><u>\$3,596,667</u></u>	<u><u>\$4,101,602</u></u>	<u><u>\$504,935</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$2,445,755	\$2,827,989	\$382,234
Charges for Services	250,000	126,405	(123,595)
Intergovernmental	1,851,673	3,156,298	1,304,625
Other	5,464	221,614	216,150
Total Revenues	<u>4,552,892</u>	<u>6,332,306</u>	<u>1,779,414</u>
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Health:</u>			
Mental Retardation Board Operating			
Salaries and Wages	3,750,000	2,738,389	1,011,611
Fringe Benefits	1,071,000	761,726	309,274
Materials and Supplies	397,597	313,183	84,414
Contractual Services	2,969,580	1,996,286	973,294
Capital Outlay	40,000	26,745	13,255
Other	255,909	180,836	75,073
Total Expenditures	<u>8,484,086</u>	<u>6,017,165</u>	<u>2,466,921</u>
Excess of Revenues Over (Under) Expenditures	(3,931,194)	315,141	4,246,335
Fund Balance Beginning of Year	3,950,360	3,950,360	0
Prior Year Encumbrances Appropriated	474,413	474,413	0
Fund Balance End of Year	<u><u>\$493,579</u></u>	<u><u>\$4,739,914</u></u>	<u><u>\$4,246,335</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$864,734	\$830,894	(\$33,840)
Other	2,000	49,934	47,934
<b>Total Revenues</b>	<b>866,734</b>	<b>880,828</b>	<b>14,094</b>
<u>Expenditures:</u>			
Current:			
Public Safety:			
North Central Rehabilitation Center			
Salaries and Wages	505,523	504,905	618
Fringe Benefits	183,500	159,619	23,881
Materials and Supplies	64,176	58,970	5,206
Contractual Services	153,675	114,690	38,985
Capital Outlay	25,400	21,822	3,578
Other	55,086	31,059	24,027
<b>Total Expenditures</b>	<b>987,360</b>	<b>891,065</b>	<b>96,295</b>
Excess of Revenues Under Expenditures	(120,626)	(10,237)	110,389
Fund Balance Beginning of Year	196,795	196,795	0
Prior Year Encumbrances Appropriated	10,801	10,801	0
<b>Fund Balance End of Year</b>	<b>\$86,970</b>	<b>\$197,359</b>	<b>\$110,389</b>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$0	\$14,032	\$14,032
Interest	0	2,096	2,096
Total Revenues	0	16,128	16,128
<u>Expenditures:</u>			
Current:			
Public Safety:			
Drug Law Enforcement			
Materials and Supplies	23,770	7,794	15,976
Excess of Revenues Over (Under) Expenditures	(23,770)	8,334	32,104
<u>Other Financing Sources:</u>			
Other Financing Sources	2,794	0	(2,794)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(20,976)	8,334	29,310
Fund Balance Beginning of Year	40,915	40,915	0
Fund Balance End of Year	<u>\$19,939</u>	<u>\$49,249</u>	<u>\$29,310</u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$259,354	\$259,354	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
Public Safety:			
Prison Reduction			
Salaries and Wages	186,604	178,859	7,745
Fringe Benefits	113,488	49,918	63,570
Materials and Supplies	1,954	1,954	0
Contractual Services	3,499	3,499	0
Capital Outlay	9,722	7,472	2,250
Total Expenditures	315,267	241,702	73,565
Excess of Revenues Over (Under) Expenditures	(55,913)	17,652	73,565
<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 Financing Uses	(55,913)	17,652	73,565
Fund Balance Beginning of Year	85,915	85,915	0
Fund Balance End of Year	\$30,002	\$103,567	\$73,565

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$11,050	\$11,050	\$0
Expenditures:			
Current:			
Public Safety:			
Indigent Guardianship			
Contractual Services	19,188	16,649	2,539
Other	1,000	947	53
Total Expenditures	20,188	17,596	2,592
Excess of Revenues Under Expenditures	(9,138)	(6,546)	2,592
Fund Balance Beginning of Year	9,904	9,904	0
Prior Year Encumbrances Appropriated	526	526	0
Fund Balance End of Year	\$1,292	\$3,884	\$2,592

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$10,000	\$32,170	\$22,170
Other	0	1,810	1,810
<b>Total Revenues</b>	<b>10,000</b>	<b>33,980</b>	<b>23,980</b>
<u>Expenditures:</u>			
Current:			
Public Safety:			
County Probation Services			
Salaries and Wages	8,226	8,226	0
Fringe Benefits	2,240	1,758	482
Materials and Supplies	1,610	1,610	0
Contractual Services	150	0	150
Capital Outlay	5,000	1,427	3,573
Other	1,263	815	448
<b>Total Expenditures</b>	<b>18,489</b>	<b>13,836</b>	<b>4,653</b>
Excess of Revenues Over (Under) Expenditures	(8,489)	20,144	28,633
Fund Balance Beginning of Year	46,541	46,541	0
<b>Fund Balance End of Year</b>	<b>\$38,052</b>	<b>\$66,685</b>	<b>\$28,633</b>

Marion County, Ohio  
Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Felony Delinquent Care and Custody Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$437,408	\$564,884	\$127,476
Other	39,309	39,730	421
<b>Total Revenues</b>	<b>476,717</b>	<b>604,614</b>	<b>127,897</b>
<u>Expenditures:</u>			
Current:			
Public Safety:			
Felony Delinquent Care and Custody			
Salaries and Wages	262,478	218,406	44,072
Fringe Benefits	75,147	57,728	17,419
Materials and Supplies	22,845	16,962	5,883
Contractual Services	507,326	465,525	41,801
Capital Outlay	12,820	10,614	2,206
Other	49,681	33,229	16,452
<b>Total Expenditures</b>	<b>930,297</b>	<b>802,464</b>	<b>127,833</b>
Excess of Revenues Under Expenditures	(453,580)	(197,850)	255,730
Other Financing Sources (Uses):			
Operating Transfers In	545,375	0	545,375
Operating Transfers Out	(545,375)	0	(545,375)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(453,580)	(197,850)	255,730
Fund Balance Beginning of Year	649,005	649,005	0
Prior Year Encumbrances Appropriated	62,585	62,585	0
<b>Fund Balance End of Year</b>	<b>\$258,010</b>	<b>\$513,740</b>	<b>\$255,730</b>



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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
Expenditures:			
Current:			
Public Safety:			
COPS More			
Capital Outlay	29,583	27,579	2,004
Excess of Revenues Under Expenditures	(29,583)	(27,579)	2,004
Fund Balance Beginning of Year	29,583	29,583	0
Fund Balance End of Year	\$0	\$2,004	\$2,004

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$400	\$400	\$0
<u>Expenditures:</u>			
Current:			
Public Safety:			
Juvenile Accountability Intervention			
Contractual Services	300	300	0
Other	11,881	11,881	0
Total Expenditures	12,181	12,181	0
Excess of Revenues Under Expenditures	(11,781)	(11,781)	0
Fund Balance Beginning of Year	11,481	11,481	0
Prior Year Encumbrances Appropriated	300	300	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  
 DARE Program Fund  
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$11,231	\$11,231	\$0
 Expenditures:			
Current:			
Public Safety:			
DARE Program			
Salaries and Wages	11,495	7,587	3,908
Excess of Revenues Over (Under) Expenditures	(264)	3,644	3,908
Fund Balance Beginning of Year	1,282	1,282	0
Fund Balance End of Year	<u>\$1,018</u>	<u>\$4,926</u>	<u>\$3,908</u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$625	\$1,059	\$434
<u>Expenditures:</u>			
<u>Current:</u>			
Public Safety:			
DWI Education			
Materials and Supplies	4,239	0	4,239
Contractual Services	4,239	0	4,239
Total Expenditures	8,478	0	8,478
Excess of Revenues Over (Under) Expenditures	(7,853)	1,059	8,912
Fund Balance Beginning of Year	7,854	7,854	0
Fund Balance End of Year	<u>\$1</u>	<u>\$8,913</u>	<u>\$8,912</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$162,147	\$162,147	\$0
Other	24	24	0
Total Revenues	<u>162,171</u>	<u>162,171</u>	<u>0</u>
<u>Expenditures:</u>			
<u>Current:</u>			
Public Safety:			
Jail Reduction			
Salaries and Wages	117,902	108,446	9,456
Fringe Benefits	65,344	60,019	5,325
Materials and Supplies	3,064	2,414	650
Contractual Services	6,852	5,528	1,324
Capital Outlay	3,793	2,812	981
Other	2,818	2,092	726
Total Expenditures	<u>199,773</u>	<u>181,311</u>	<u>18,462</u>
Excess of Revenues Under Expenditures	<u>(37,602)</u>	<u>(19,140)</u>	<u>18,462</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	20,000	20,000	0
Advances Out	(20,000)	(20,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	<u>(37,602)</u>	<u>(19,140)</u>	<u>18,462</u>
Fund Balance Beginning of Year	<u>57,603</u>	<u>57,603</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$20,001</u></u>	<u><u>\$38,463</u></u>	<u><u>\$18,462</u></u>

Marion County, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 in Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Electronic Monitoring Fund  
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Public Safety:			
Electronic Monitoring			
Contractual Services	5,613	1,006	4,607
Excess of Revenues Under Expenditures	(5,613)	(1,006)	4,607
Fund Balance Beginning of Year	5,613	5,613	0
Fund Balance End of Year	\$0	\$4,607	\$4,607

Marion County, Ohio  
Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Enforcement Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$0	\$2,795	\$2,795
Interest	0	8,062	8,062
Other	0	242	242
Total Revenues	0	11,099	11,099
<u>Expenditures:</u>			
Current:			
Public Safety:			
Law Enforcement			
Materials and Supplies	271,434	194,399	77,035
Excess of Revenues Under Expenditures	(271,434)	(183,300)	88,134
Other Financing Sources:			
Other Financing Sources	0	54	54
Excess of Revenues and Other Financing Sources Under Expenditures	(271,434)	(183,246)	88,188
Fund Balance Beginning of Year	331,025	331,025	0
Fund Balance End of Year	\$59,591	\$147,779	\$88,188

Marion County, Ohio  
Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Peace Program Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$7,000	\$7,019	\$19
<u>Expenditures:</u>			
<u>Current:</u>			
Public Safety:			
Peace Program			
Materials and Supplies	4,000	533	3,467
Contractual Services	3,000	2,788	212
Total Expenditures	7,000	3,321	3,679
Excess of Revenues Over Expenditures	0	3,698	3,698
<u>Other Financing Sources (Uses):</u>			
Advances In	3,500	3,500	0
Advances Out	(3,500)	(3,500)	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	0	3,698	3,698
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$3,698</u>	<u>\$3,698</u>



Marion County, Ohio  
Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Dog and Kennel Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$5,000	\$6,060	\$1,060
Licenses and Permits	100,000	124,200	24,200
Fines and Forfeitures	31,100	29,041	(2,059)
Other	0	3,005	3,005
Total Revenues	<u>136,100</u>	<u>162,306</u>	<u>26,206</u>
<u>Expenditures:</u>			
Current:			
Health:			
Dog and Kennel			
Salaries and Wages	74,387	68,491	5,896
Fringe Benefits	23,786	20,934	2,852
Materials and Supplies	14,504	13,723	781
Contractual Services	15,407	11,975	3,432
Capital Outlay	9,116	8,001	1,115
Other	275	0	275
Total Expenditures	<u>137,475</u>	<u>123,124</u>	<u>14,351</u>
Excess of Revenues Over (Under) Expenditures	(1,375)	39,182	40,557
Other Financing Uses:			
Operating Transfers Out	<u>(40,000)</u>	<u>(40,000)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(41,375)	(818)	40,557
Fund Balance Beginning of Year	44,406	44,406	0
Prior Year Encumbrances Appropriated	<u>4,703</u>	<u>4,703</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$7,734</u></u>	<u><u>\$48,291</u></u>	<u><u>\$40,557</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$17,674	\$21,283	\$3,609
Expenditures:			
Current:			
Public Works:			
Ditch Maintenance			
Contractual Services	153,836	37,666	116,170
Excess of Revenues Under Expenditures	(136,162)	(16,383)	119,779
Fund Balance Beginning of Year	112,502	112,502	0
Prior Year Encumbrances Appropriated	31,500	31,500	0
Fund Balance End of Year	<u>\$7,840</u>	<u>\$127,619</u>	<u>\$119,779</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$103,851	\$89,803	(\$14,048)
Interest	0	2,478	2,478
Other	8,975	13,234	4,259
	<hr/>	<hr/>	<hr/>
Total Revenues	112,826	105,515	(7,311)
<u>Expenditures:</u>			
<u>Current:</u>			
Public Works:			
Community Development Block Grant			
Contractual Services	82,875	62,730	20,145
Capital Outlay	112,751	111,610	1,141
Other	3,338	3,337	1
	<hr/>	<hr/>	<hr/>
Total Expenditures	198,964	177,677	21,287
Excess of Revenues Under Expenditures	(86,138)	(72,162)	13,976
<u>Other Financing Uses:</u>			
Advances Out	(14,000)	0	14,000
	<hr/>	<hr/>	<hr/>
Excess of Revenues Under Expenditures and Other Financing Uses	(100,138)	(72,162)	27,976
Fund Balance Beginning of Year	94,565	94,565	0
Prior Year Encumbrances Appropriated	15,538	15,538	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$9,965</u>	<u>\$37,941</u>	<u>\$27,976</u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$18,705	\$18,075	(\$630)
Intergovernmental	67,908	70,550	2,642
Other	500	0	(500)
	<hr/>	<hr/>	<hr/>
Total Revenues	87,113	88,625	1,512
<u>Expenditures:</u>			
Current:			
Public Works:			
Litter Control and Recycling			
Salaries and Wages	48,666	48,666	0
Fringe Benefits	7,466	6,208	1,258
Contractual Services	19,189	19,175	14
Other	19,808	16,572	3,236
	<hr/>	<hr/>	<hr/>
Total Expenditures	95,129	90,621	4,508
Excess of Revenues Under Expenditures	(8,016)	(1,996)	6,020
<u>Other Financing Sources:</u>			
Other Financing Sources	1,512	0	(1,512)
	<hr/>	<hr/>	<hr/>
Excess of Revenues and Other Financing Sources Under Expenditures	(6,504)	(1,996)	4,508
Fund Balance Beginning of Year	10,204	10,204	0
Prior Year Encumbrances Appropriated	1,386	1,386	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$5,086	\$9,594	\$4,508
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$45,000	\$61,621	\$16,621
Other	1,000	9,001	8,001
Total Revenues	<u>46,000</u>	<u>70,622</u>	<u>24,622</u>
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Tax Assessment Prosecutor			
Salaries and Wages	35,000	30,514	4,486
Fringe Benefits	8,697	7,037	1,660
Materials and Supplies	2,542	1,600	942
Contractual Services	11,556	10,653	903
Total Expenditures	<u>57,795</u>	<u>49,804</u>	<u>7,991</u>
Excess of Revenues Over (Under) Expenditures	<u>(11,795)</u>	<u>20,818</u>	<u>32,613</u>
<u>Other Financing Sources:</u>			
Other Financing Sources	600	3,968	3,368
Operating Transfers In	4,500	0	(4,500)
Total Other Financing Sources	<u>5,100</u>	<u>3,968</u>	<u>(1,132)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(6,695)	24,786	31,481
Fund Balance Beginning of Year	31,182	31,182	0
Prior Year Encumbrances Appropriated	1,615	1,615	0
Fund Balance End of Year	<u><u>\$26,102</u></u>	<u><u>\$57,583</u></u>	<u><u>\$31,481</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$35,500	\$70,622	\$35,122
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Tax Assessment Treasurer			
Salaries and Wages	34,000	33,023	977
Fringe Benefits	20,900	5,551	15,349
Materials and Supplies	3,000	334	2,666
Capital Outlay	2,000	168	1,832
Other	6,000	371	5,629
Total Expenditures	65,900	39,447	26,453
Excess of Revenues Over (Under) Expenditures	(30,400)	31,175	61,575
Other Financing Sources (Uses):			
Other Financing Sources	100	2,492	2,392
Operating Transfers Out	(7,000)	0	7,000
Total Other Financing Sources (Uses)	(6,900)	2,492	9,392
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(37,300)	33,667	70,967
Fund Balance Beginning of Year	77,339	77,339	0
Fund Balance End of Year	\$40,039	\$111,006	\$70,967

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Interest	\$4,500	\$4,948	\$448
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive:			
Prepayment Interest			
Salaries and Wages	2,990	1,866	1,124
Fringe Benefits	505	364	141
Materials and Supplies	1,700	0	1,700
Total Expenditures	5,195	2,230	2,965
Excess of Revenues Over (Under) Expenditures	(695)	2,718	3,413
Fund Balance Beginning of Year	3,085	3,085	0
Fund Balance End of Year	<u>\$2,390</u>	<u>\$5,803</u>	<u>\$3,413</u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$11,190	\$11,190	\$0
<u>Expenditures:</u>			
Current:			
General Government -			
Judicial:			
Visitation Dispute Resolution			
Materials and Supplies	3,170	2,784	386
Contractual Services	10,100	9,573	527
Other	3,010	3,010	0
Total Expenditures	16,280	15,367	913
Excess of Revenues Under Expenditures	(5,090)	(4,177)	913
Fund Balance Beginning of Year	5,790	5,790	0
Fund Balance End of Year	<u>\$700</u>	<u>\$1,613</u>	<u>\$913</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$56,147	\$58,472	\$2,325
<u>Expenditures:</u>			
Current:			
General Government -			
Judicial:			
Computerization	80,000	7,985	72,015
Contractual Services	114,615	35,027	79,588
Capital Outlay			
Total Expenditures	194,615	43,012	151,603
Excess of Revenues Over (Under) Expenditures	(138,468)	15,460	153,928
Fund Balance Beginning of Year	184,710	184,710	0
Prior Year Encumbrances Appropriated	12,500	12,500	0
Fund Balance End of Year	<u>\$58,742</u>	<u>\$212,670</u>	<u>\$153,928</u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$58,750	\$60,600	\$1,850
<u>Expenditures:</u>			
<u>Current:</u>			
General Government -			
Legislative and Executive			
GFM Recorder Equipment			
Capital Outlay	189,951	47,731	142,220
Excess of Revenues Over (Under) Expenditures	(131,201)	12,869	144,070
Fund Balance Beginning of Year	126,496	126,496	0
Prior Year Encumbrances Appropriated	4,768	4,768	0
Fund Balance End of Year	<u>\$63</u>	<u>\$144,133</u>	<u>\$144,070</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$232,000	\$254,670	\$22,670
Other	0	3,049	3,049
Total Revenues	<u>232,000</u>	<u>257,719</u>	<u>25,719</u>
 Expenditures:			
Current:			
General Government -			
Judicial:			
Certificate of Title			
Salaries and Wages	135,407	111,223	24,184
Fringe Benefits	78,108	47,246	30,862
Materials and Supplies	5,000	1,797	3,203
Contractual Services	4,200	0	4,200
Capital Outlay	5,673	1,163	4,510
Other	2,500	853	1,647
Total Expenditures	<u>230,888</u>	<u>162,282</u>	<u>68,606</u>
Excess of Revenues Over Expenditures	1,112	95,437	94,325
 Other Financing Uses:			
Operating Transfers Out	<u>(75,000)</u>	<u>(75,000)</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(73,888)	20,437	94,325
Fund Balance Beginning of Year	219,251	219,251	0
Prior Year Encumbrances Appropriated	<u>750</u>	<u>750</u>	<u>0</u>
Fund Balance End of Year	<u>\$146,113</u>	<u>\$240,438</u>	<u>\$94,325</u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$958	\$1,170	\$212
Expenditures:			
Current:			
General Government -			
Judicial:			
Paternity Mediation			
Contractual Services	1,500	1,008	492
Other	196	0	196
Total Expenditures	1,696	1,008	688
Excess of Revenue Over (Under) Expenditures	(738)	162	900
Fund Balance Beginning of Year	738	738	0
Fund Balance End of Year	\$0	\$900	\$900

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
<u>Current:</u>			
<u>Health:</u>			
Underground Storage Tank			
Contractual Services	550	550	0
Excess of Revenues Under Expenditures	(550)	(550)	0
Fund Balance Beginning of Year	7,975	7,975	0
Fund Balance End of Year	\$7,425	\$7,425	\$0

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Marion County, Ohio

Debt Service Fund

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The debt service fund is used to account for transfers 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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Notes:			
Human Services Building			
Principal Retirement	2,170,000	2,170,000	0
Interest and Fiscal Charges	78,280	77,690	590
Office Building			
Principal Retirement	5,000,000	5,000,000	0
Interest and Fiscal Charges	183,740	178,765	4,975
Marion Senior Housing			
Principal Retirement	300,000	300,000	0
Interest and Fiscal Charges	16,350	16,350	0
Jail Construction			
Principal Retirement	4,055,000	4,055,000	0
Interest and Fiscal Charges	179,362	173,297	6,065
Total Notes	11,982,732	11,971,102	11,630
Federal Mortgage Home Association			
Sewer			
Principal Retirement	47,000	47,000	0
Interest and Fiscal Charges	76,000	75,083	917
Total Federal Mortgage Home Association	123,000	122,083	917
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	12,157,209	12,142,985	14,224
Excess of Revenues Under Expenditures	(12,157,209)	(12,142,985)	14,224
Other Financing Sources:			
Proceeds of Notes	11,306,350	11,306,350	0
Operating Transfers In	824,275	845,829	21,554
Total Other Financing Sources	12,130,625	12,152,179	21,554
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(26,584)	9,194	35,778
Fund Balance Beginning of Year	424,456	424,456	0
Fund Balance End of Year	\$397,872	\$433,650	\$35,778



Marion County, Ohio

Capital Projects Funds

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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 from the mental retardation operating board special revenue fund for capital improvements.

Capital Acquisition Fund - To account for note proceeds that had been used to acquire the County courthouse annex. For 2000, 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 2000, 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 2000, the County did not budget this fund.

Jail Construction Fund - To account for the note proceeds to build a single-county jail facility. For 2000, 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 2000, the County did not budget this fund.

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

Coliseum Levy Fund - To account for a .3 mill five year fairgrounds improvement levy to repair and improve the coliseum.

County Office Building Fund - To account for note proceeds and transfers from the capital improvement capital projects fund to renovate a building to house the County's administrative offices.

Marion County, Ohio  
Combining Balance Sheet  
All Capital Projects Funds  
December 31, 2000

	<u>Capital Improvement</u>	<u>Ditch Drainage and Improvement</u>	<u>Children's Home Capital Improvement</u>	<u>MRDD Capital Improvement</u>	<u>Capital Acquisition</u>
<u>Assets:</u>					
Equity in Pooled Cash and					
Cash Equivalents	\$827,142	\$59,253	\$33,381	\$559,629	\$5,198
Receivables:					
Taxes	0	0	0	330,430	0
Special Assessments	0	45,386	0	0	0
<b>Total Assets</b>	<b><u>\$827,142</u></b>	<b><u>\$104,639</u></b>	<b><u>\$33,381</u></b>	<b><u>\$890,059</u></b>	<b><u>\$5,198</u></b>
<u>Liabilities:</u>					
Accounts Payable	\$0	\$0	\$0	\$1,218	\$0
Contracts Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	45,386	0	330,430	0
Accrued Interest Payable	10,400	8,338	0	0	0
Notes Payable	291,350	181,148	0	0	0
Advances from Other Funds	0	17,308	0	0	0
<b>Total Liabilities</b>	<b><u>301,750</u></b>	<b><u>252,180</u></b>	<b><u>0</u></b>	<b><u>331,648</u></b>	<b><u>0</u></b>
<u>Fund Equity:</u>					
<u>Fund Balance:</u>					
Reserved for Encumbrances	5,983	830	0	62,612	0
Unreserved (Deficit)	519,409	(148,371)	33,381	495,799	5,198
<b>Total Fund Equity (Deficit)</b>	<b><u>525,392</u></b>	<b><u>(147,541)</u></b>	<b><u>33,381</u></b>	<b><u>558,411</u></b>	<b><u>5,198</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$827,142</u></b>	<b><u>\$104,639</u></b>	<b><u>\$33,381</u></b>	<b><u>\$890,059</u></b>	<b><u>\$5,198</u></b>

Human Services Building Construction	Issue II	Transfer Station Construction	Jail Construction	Jail Commission	Dog and Kennel Construction	Coliseum Levy
\$234,646	\$262,965	\$41	\$76	\$6,065	\$22,991	\$650,000
0	0	0	0	0	0	261,774
0	0	0	0	0	0	0
<u>\$234,646</u>	<u>\$262,965</u>	<u>\$41</u>	<u>\$76</u>	<u>\$6,065</u>	<u>\$22,991</u>	<u>\$911,774</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	46,500	12,500
0	0	0	0	0	0	261,774
6,149	0	0	0	22,927	2,641	0
1,050,000	0	0	0	3,915,000	240,081	650,000
0	0	0	0	0	0	0
<u>1,056,149</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,937,927</u>	<u>289,222</u>	<u>924,274</u>
0	167,271	0	0	0	0	0
(821,503)	95,694	41	76	(3,931,862)	(266,231)	(12,500)
<u>(821,503)</u>	<u>262,965</u>	<u>41</u>	<u>76</u>	<u>(3,931,862)</u>	<u>(266,231)</u>	<u>(12,500)</u>
<u>\$234,646</u>	<u>\$262,965</u>	<u>\$41</u>	<u>\$76</u>	<u>\$6,065</u>	<u>\$22,991</u>	<u>\$911,774</u>

continued

Marion County, Ohio  
Combining Balance Sheet  
All Capital Projects Funds  
December 31, 2000  
(Continued)

	County Office Building	Totals
<u>Assets:</u>		
Equity in Pooled Cash and Cash Equivalents	\$11,010,022	\$13,671,409
<u>Receivables:</u>		
Taxes	0	592,204
Special Assessments	0	45,386
 Total Assets	 \$11,010,022	 \$14,308,999
<u>Liabilities:</u>		
Accounts Payable	\$28,053	\$29,271
Contracts Payable	847,039	847,039
Retainage Payable	61,039	61,039
Interfund Payable	0	59,000
Deferred Revenue	0	637,590
Accrued Interest Payable	29,543	79,998
Notes Payable	5,000,000	11,327,579
Advances from Other Funds	0	17,308
 Total Liabilities	 5,965,674	 13,058,824
<u>Fund Equity:</u>		
<u>Fund Balance:</u>		
Reserved for Encumbrances	8,291,749	8,528,445
Unreserved (Deficit)	(3,247,401)	(7,278,270)
 Total Fund Equity (Deficit)	 5,044,348	 1,250,175
 Total Liabilities and Fund Equity	 \$11,010,022	 \$14,308,999

Marion County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 2000

	Capital Improvement	Ditch Drainage and Improvement	Children's Home Capital Improvement	MRDD Capital Improvement
<u>Revenues:</u>				
Property Taxes	\$0	\$0	\$0	\$301,345
Charges for Services	27,401	0	0	0
Intergovernmental	0	0	0	31,763
Special Assessments	0	7,461	0	0
Interest	0	0	0	0
<b>Total Revenues</b>	<b>27,401</b>	<b>7,461</b>	<b>0</b>	<b>333,108</b>
<u>Expenditures:</u>				
Capital Outlay	30,802	78,018	3,320	80,587
Debt Service:				
Interest and Fiscal Charges	16,041	9,963	0	0
<b>Total Expenditures</b>	<b>46,843</b>	<b>87,981</b>	<b>3,320</b>	<b>80,587</b>
Excess of Revenues Over (Under) Expenditures	(19,442)	(80,520)	(3,320)	252,521
<u>Other Financing Sources (Uses):</u>				
Sale of Fixed Assets	750,000	0	0	0
Operating Transfers In	243,488	41,606	10,000	0
Operating Transfers Out	(6,250,133)	0	0	0
<b>Total Other Financing Sources and Uses</b>	<b>(5,256,645)</b>	<b>41,606</b>	<b>10,000</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-527,608	-38,914	6,680	252,521
Fund Balances (Deficit) Beginning of Year	5,801,479	(108,627)	26,701	305,890
Fund Balances (Deficit) End of Year	\$525,392	(\$147,541)	\$33,381	\$558,411

continued

Marion County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 2000  
(Continued)

	Capital Acquisition	Human Services Building Construction	Issue II	Transfer Station Construction
<u>Revenues:</u>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Intergovernmental	0	0	501,746	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>501,746</b>	<b>0</b>
<u>Expenditures:</u>				
Capital Outlay	0	0	732,991	0
Debt Service:				
Interest and Fiscal Charges	0	40,529	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>40,529</b>	<b>732,991</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	(40,529)	(231,245)	0
<u>Other Financing Sources (Uses):</u>				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	144,154	560,153	0
Operating Transfers Out	0	0	(85,287)	0
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>144,154</b>	<b>474,866</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	103625	243621	0
Fund Balances (Deficit) Beginning of Year	5,198	(925,128)	19,344	41
<b>Fund Balances (Deficit) End of Year</b>	<b>\$5,198</b>	<b>(\$821,503)</b>	<b>\$262,965</b>	<b>\$41</b>

Jail Construction	Jail Commission	Dog and Kennel Construction	Coliseum Levy	County Office Building	Totals
\$0	\$0	\$0	\$0	\$0	\$301,345
0	0	0	0	0	27,401
0	0	0	0	0	533,509
0	0	0	0	0	7,461
0	0	0	0	253,317	253,317
0	0	0	0	253,317	1,123,033
0	0	6,395	12,500	1,646,700	2,591,313
0	181,020	15,575	0	208,308	471,436
0	181,020	21,970	12,500	1,855,008	3,062,749
0	(181,020)	(21,970)	(12,500)	(1,601,691)	(1,939,716)
0	0	0	0	0	750,000
0	318,457	40,000	0	6,646,039	8,003,897
0	0	0	0	0	(6,335,420)
0	318,457	40,000	0	6,646,039	2,418,477
0	137437	18030	-12500	5044348	478761
76	(4,069,299)	(284,261)	0	0	771,414
\$76	(\$3,931,862)	(\$266,231)	(\$12,500)	\$5,044,348	\$1,250,175

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$18,901	\$27,401	\$8,500
Total Revenues	18,901	27,401	8,500
<u>Expenditures:</u>			
Capital Outlay:			
Capital Improvements			
Capital Outlay	67,781	62,781	5,000
Excess of Revenues Under Expenditures	(48,880)	(35,380)	13,500
Other Financing Sources (Uses):			
Sale of Fixed Assets	750,000	750,000	0
Operating Transfers In	82,375	82,375	0
Operating Transfers Out	(6,250,133)	(6,250,133)	0
Total Other Financing Sources (Uses)	(5,417,758)	(5,417,758)	0
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(5,466,638)	(5,453,138)	13,500
Fund Balance Beginning of Year	5,732,652	5,732,652	0
Prior Year Encumbrances Appropriated	538,996	538,996	0
Fund Balance End of Year	<u>\$805,010</u>	<u>\$818,510</u>	<u>\$13,500</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$4,684	\$7,461	\$2,777
<u>Expenditures:</u>			
<u>Capital Outlay:</u>			
Public Works			
Materials and Supplies	6,100	249	5,851
Contractual Services	41,973	41,333	640
Capital Outlay	94,636	64,252	30,384
<u>Debt Service:</u>			
Principal Retirement	181,834	171,542	10,292
Interest and Fiscal Charges	10,293	9,606	687
Total Expenditures	334,836	286,982	47,854
Excess of Revenues Under Expenditures	(330,152)	(279,521)	50,631
<u>Other Financing Sources:</u>			
Proceeds of Notes	181,148	181,148	0
Operating Transfers In	41,606	41,606	0
Total Other Financing Sources	222,754	222,754	0
Excess of Revenues and Other Financing Sources Under Expenditures	(107,398)	(56,767)	50,631
Fund Balance Beginning of Year	51,329	51,329	0
Prior Year Encumbrances Appropriated	63,861	63,861	0
Fund Balance End of Year	\$7,792	\$58,423	\$50,631

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
<u>Capital Outlay:</u>			
Human Services			
Capital Outlay	10,000	3,320	6,680
Excess of Revenues Under Expenditures	(10,000)	(3,320)	6,680
<u>Other Financing Sources:</u>			
Operating Transfers In	10,000	10,000	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	6,680	6,680
Fund Balance Beginning of Year	25,576	25,576	0
Fund Balance End of Year	<u>\$25,576</u>	<u>\$32,256</u>	<u>\$6,680</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$302,000	\$301,345	(\$655)
Intergovernmental	30,000	31,763	1,763
 Total Revenues	 332,000	 333,108	 1,108
<u>Expenditures:</u>			
Capital Outlay:			
Human Services			
Capital Outlay	540,444	151,643	388,801
 Excess of Revenues Over (Under) Expenditures	 (208,444)	 181,465	 389,909
 Fund Balance Beginning of Year	 222,515	 222,515	 0
Prior Year Encumbrances Appropriated	91,819	91,819	0
 Fund Balance End of Year	 \$105,890	 \$495,799	 \$389,909

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$515,123	\$501,746	(\$13,377)
<u>Expenditures:</u>			
<u>Capital Outlay:</u>			
Issue II			
Contractual Services	1,000,762	905,066	95,696
Excess of Revenues Under Expenditures	(485,639)	(403,320)	82,319
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	546,778	560,153	13,375
Operating Transfers Out	(85,287)	(85,287)	0
Total Other Financing Sources (Uses)	461,491	474,866	13,375
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(24,148)	71,546	95,694
Fund Balance Beginning of Year	17,824	17,824	0
Prior Year Encumbrances Appropriated	6,324	6,324	0
Fund Balance End of Year	\$0	\$95,694	\$95,694

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Health:			
Dog and Kennel Construction			
Contractual Services	5,750	5,750	0
Capital Outlay	6,395	6,395	0
Debt Service:			
Principal Retirement	313,418	311,166	2,252
Interest and Fiscal Charges	17,114	17,114	0
Total Expenditures	342,677	340,425	2,252
Excess of Revenues Under Expenditures	(342,677)	(340,425)	2,252
Other Financing Sources:			
Proceeds of Notes	240,081	240,081	0
Advances In	40,000	40,000	0
Operating Transfers In	40,000	40,000	0
Total Other Financing Sources	320,081	320,081	0
Excess of Revenues and Other Financing Sources Under Expenditures	(22,596)	(20,344)	2,252
Fund Balance Beginning of Year	27,098	27,098	0
Prior Year Encumbrances Appropriated	16,237	16,237	0
Fund Balance End of Year	\$20,739	\$22,991	\$2,252

Marion County, Ohio  
Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Coliseum Levy Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
<u>Capital Outlay:</u>			
Coliseum Levy			
Materials and Supplies	12,500	12,500	0
Excess of Revenues Under Expenditures	(12,500)	(12,500)	0
<u>Other Financing Sources:</u>			
Proceeds of Notes	0	650,000	650,000
Advances In	12,500	12,500	0
Total Other Financing Sources	12,500	662,500	650,000
Excess of Revenues and Other Financing Sources Over Expenditures	0	650,000	650,000
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$650,000</u>	<u>\$650,000</u>

Marion County, Ohio  
Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Office Building Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Interest	\$117,515	\$193,482	\$75,967
Other	214,527	214,527	0
Total Revenues	<u>332,042</u>	<u>408,009</u>	<u>75,967</u>
<u>Expenditures:</u>			
Capital Outlay:			
County Office Building			
Contractual Services	10,517,449	10,198,248	319,201
Capital Outlay	865,000	0	865,000
Other	436,076	29,801	406,275
Total Expenditures	<u>11,818,525</u>	<u>10,228,049</u>	<u>1,590,476</u>
Excess of Revenues Under Expenditures	<u>(11,486,483)</u>	<u>(9,820,040)</u>	<u>1,666,443</u>
Other Financing Sources:			
Proceeds of Notes	5,000,000	5,000,000	0
Operating Transfers In	6,598,411	6,598,411	0
Total Other Financing Sources	<u>11,598,411</u>	<u>11,598,411</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	111,928	1,778,371	1,666,443
Fund Balance (Deficit) Beginning of Year	(6,324)	(6,324)	0
Prior Year Encumbrances Appropriated	<u>6,324</u>	<u>6,324</u>	<u>0</u>
Fund Balance End of Year	<u>\$111,928</u>	<u>\$1,778,371</u>	<u>\$1,666,443</u>

Marion County, Ohio

Enterprise Funds

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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, 2000

	Sewer District Operating and Maintenance	County Home Operating	Totals
<u>Assets:</u>			
<u>Current Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,707,422	\$345,516	\$2,052,938
Receivables:			
Accounts	221,094	337,733	558,827
Intergovernmental	0	12,825	12,825
Due from Other Funds	2,155	0	2,155
Materials and Supplies Inventory	3,526	33,781	37,307
 Total Current Assets	 1,934,197	 729,855	 2,664,052
 Fixed Assets (Net of Accumulated Depreciation)	 10,181,602	 786,599	 10,968,201
 Total Assets	 <u>\$12,115,799</u>	 <u>\$1,516,454</u>	 <u>\$13,632,253</u>
<u>Liabilities:</u>			
<u>Current Liabilities:</u>			
Accounts Payable	\$7,328	\$73,416	\$80,744
Accrued Wages	11,868	59,482	71,350
Interfund Payable	0	50,000	50,000
Intergovernmental Payable	14,921	75,883	90,804
Due to Other Funds	0	1,200	1,200
Accrued Interest Payable	65,361	0	65,361
Issue II Loans Payable	74,944	0	74,944
Capital Leases Payable	0	3,450	3,450
USDA Revenue Bonds Payable	13,800	0	13,800
General Obligation Bonds Payable	48,000	0	48,000
 Total Current Liabilities	 236,222	 263,431	 499,653
 Long-Term Liabilities:			
Compensated Absences Payable	18,955	126,588	145,543
Issue II Loans Payable	615,884	0	615,884
Capital Leases Payable	0	7,704	7,704
USDA Revenue Bonds Payable	1,346,200	0	1,346,200
General Obligation Bonds Payable	1,597,000	0	1,597,000
 Total Long-Term Liabilities	 3,578,039	 134,292	 3,712,331
 Total Liabilities	 3,814,261	 397,723	 4,211,984
 Fund Equity:			
Retained Earnings (Deficit)	(697,610)	(323,847)	(1,021,457)
Contributed Capital	8,999,148	1,442,578	10,441,726
 Total Fund Equity	 8,301,538	 1,118,731	 9,420,269
 Total Liabilities and Fund Equity	 <u>\$12,115,799</u>	 <u>\$1,516,454</u>	 <u>\$13,632,253</u>

Marion County, Ohio  
Combining Statement of Revenues,  
Expenses and Changes in Fund Equity  
All Enterprise Funds  
For the Year Ended December 31, 2000

	Sewer District Operating and Maintenance	County Home Operating	Totals
<u>Operating Revenues:</u>			
Charges for Services	\$926,685	\$2,869,074	\$3,795,759
Other	0	30,473	30,473
Total Operating Revenues	<u>926,685</u>	<u>2,899,547</u>	<u>3,826,232</u>
<u>Operating Expenses:</u>			
Salaries and Wages	319,656	1,596,210	1,915,866
Fringe Benefits	50,577	580,770	631,347
Materials and Supplies	33,381	248,123	281,504
Contractual Services	141,235	525,262	666,497
Depreciation	343,593	62,350	405,943
Other	42,700	74,229	116,929
Total Operating Expenses	<u>931,142</u>	<u>3,086,944</u>	<u>4,018,086</u>
Operating Loss	<u>(4,457)</u>	<u>(187,397)</u>	<u>(191,854)</u>
<u>Non-Operating Revenues (Expenses):</u>			
Gain on Sale of Fixed Assets	7,001	0	7,001
Loss on Disposal of Fixed Assets	(3,241)	0	(3,241)
Interest Expense	(132,134)	(686)	(132,820)
Total Non-Operating Revenues (Expenses)	<u>(128,374)</u>	<u>(686)</u>	<u>(129,060)</u>
Net Loss Before Operating Transfers	(132,831)	(188,083)	(320,914)
Operating Transfers In	0	30,000	30,000
Net Loss	(132,831)	(158,083)	(290,914)
Depreciation on Fixed Assets Acquired by Contributed Capital	85,399	0	85,399
Retained Earnings (Deficit) Beginning of Year	<u>(650,178)</u>	<u>(165,764)</u>	<u>(815,942)</u>
Retained Earnings (Deficit) End of Year	<u>(697,610)</u>	<u>(323,847)</u>	<u>(1,021,457)</u>
Contributed Capital Beginning of Year	9,019,722	1,442,578	10,462,300
Contributions from Tap In Fees	57,825	0	57,825
Contributions from Capital Grants	7,000	0	7,000
Depreciation on Fixed Assets Acquired by Contributed Capital	(85,399)	0	(85,399)
Contributed Capital End of Year	<u>8,999,148</u>	<u>1,442,578</u>	<u>10,441,726</u>
Total Fund Equity End of Year	<u><u>\$8,301,538</u></u>	<u><u>\$1,118,731</u></u>	<u><u>\$9,420,269</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$876,178	\$906,716	\$30,538
Tap In Fees	30,000	57,825	27,825
Grants	0	7,000	7,000
Proceeds of Loans	84,964	84,964	0
Sale of Fixed Assets	0	3,000	3,000
Total Revenues	<u>991,142</u>	<u>1,059,505</u>	<u>68,363</u>
<u>Expenses:</u>			
Salaries and Wages	326,122	320,668	5,454
Fringe Benefits	52,400	47,702	4,698
Materials and Supplies	36,600	30,720	5,880
Contractual Services	380,846	349,423	31,423
Capital Outlay	29,000	21,378	7,622
Other	60,400	42,700	17,700
Debt Service:			
Principal Retirement	25,298	25,298	0
Interest Expense	56,613	56,613	0
Total Expenses	<u>967,279</u>	<u>894,502</u>	<u>72,777</u>
Excess of Revenues Over Expenses	23,863	165,003	141,140
Advances Out	(15,000)	0	15,000
Operating Transfers In	58,600	0	(58,600)
Operating Transfers Out	(220,000)	(158,000)	62,000
Excess of Revenues Over (Under) Expenses, Advances, and Transfers	(152,537)	7,003	159,540
Fund Balance Beginning of Year	1,398,690	1,398,690	0
Prior Year Encumbrances Appropriated	52,425	52,425	0
Fund Balance End of Year	<u><u>\$1,298,578</u></u>	<u><u>\$1,458,118</u></u>	<u><u>\$159,540</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$2,699,632	\$2,718,889	\$19,257
Other	16,440	17,640	1,200
<b>Total Revenues</b>	<b>2,716,072</b>	<b>2,736,529</b>	<b>20,457</b>
<u>Expenses:</u>			
Salaries and Wages	1,614,842	1,614,821	21
Fringe Benefits	575,507	573,569	1,938
Materials and Supplies	293,070	282,412	10,658
Contractual Services	642,013	617,076	24,937
Capital Outlay	10,000	8,217	1,783
Other	81,254	74,229	7,025
<b>Total Expenses</b>	<b>3,216,686</b>	<b>3,170,324</b>	<b>46,362</b>
Excess of Revenues Under Expenses	(500,614)	(433,795)	66,819
Advances In	50,000	50,000	0
Operating Transfers In	30,000	30,000	0
Excess of Revenues Under Expenses, Advances, and Transfers	(420,614)	(353,795)	66,819
Fund Balance Beginning of Year	474,053	474,053	0
Prior Year Encumbrances Appropriated	103,611	103,611	0
<b>Fund Balance End of Year</b>	<b>\$157,050</b>	<b>\$223,869</b>	<b>\$66,819</b>

Marion County, Ohio  
Combining Statement of Cash Flows  
All Enterprise Funds  
For the Year Ended December 31, 2000

	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	\$870,789	\$2,720,702	3,591,491
Cash Received from Quasi-External Transactions With Other Funds	20,119	0	20,119
Cash Received from Other Revenues	0	17,640	17,640
Cash Payments to Suppliers	(179,373)	(774,950)	(954,323)
Cash Payments to Employees	(320,668)	(1,614,821)	(1,935,489)
Cash Payments for Employee Benefits	(47,702)	(573,569)	(621,271)
Cash Payments for Quasi-External Transactions With Other Funds	0	(12,882)	(12,882)
Cash Payments for Other Expenses	<u>(42,700)</u>	<u>(74,229)</u>	<u>(116,929)</u>
Net Cash Provided by (Used for) Operating Activities	<u>300,465</u>	<u>(312,109)</u>	<u>(11,644)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Advances In	0	50,000	50,000
Operating Transfers In	<u>0</u>	<u>30,000</u>	<u>30,000</u>
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>80,000</u>	<u>80,000</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition of Capital Assets	(191,139)	0	(191,139)
Cash Received from Grants	7,000	0	7,000
Proceeds from Sale of Fixed Assets	10,001	0	10,001
Proceeds from Tap In Fees	57,825	0	57,825
Proceeds from Issue II Loans	84,964	0	84,964
Principal Paid on Issue II Loans	(41,621)	0	(41,621)
Principal Paid on Capital Lease	0	(2,427)	(2,427)
Interest Paid on Capital Lease	0	(686)	(686)
Principal Paid on Revenue Bonds	(17,000)	0	(17,000)
Interest Paid on Revenue Bonds	(56,613)	0	(56,613)
Principal Paid on General Obligation Bonds	(47,000)	0	(47,000)
Interest Paid on General Obligation Bonds	<u>(75,083)</u>	<u>0</u>	<u>(75,083)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(268,666)</u>	<u>(3,113)</u>	<u>(271,779)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	31,799	(235,222)	(203,423)
Cash and Cash Equivalents Beginning of Year	<u>1,675,623</u>	<u>580,738</u>	<u>2,256,361</u>
Cash and Cash Equivalents End of Year	<u>\$1,707,422</u>	<u>\$345,516</u>	<u>\$2,052,938</u>

continued

Marion County, Ohio  
Combining Statement of Cash Flows  
All Enterprise Funds  
For the Year Ended December 31, 2000  
(Continued)

	Sewer District Operating and Maintenance	County Home Operating	Totals
Reconciliation of Operating Loss to Net Cash Provided By (Used for) Operating Activities			
Operating Loss	(\$4,457)	(\$187,397)	(\$191,854)
Adjustment to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities			
Depreciation	343,593	62,350	405,943
Changes in Assets and Liabilities:			
(Increase) Decrease in Assets:			
Accounts Receivable	(37,497)	(148,380)	(185,877)
Intergovernmental	0	(12,825)	(12,825)
Due from Other Funds	1,720	0	1,720
Materials and Supplies Inventory	2,706	(24,788)	(22,082)
Prepaid Items	661	12	673
Increase (Decrease) in Liabilities:			
Accounts Payable	1,118	11,557	12,675
Contracts Payable	(9,242)	0	(9,242)
Accrued Wages	156	(14,758)	(14,602)
Compensated Absences Payable	(1,168)	(3,853)	(5,021)
Intergovernmental Payable	2,875	7,144	10,019
Due to Other Funds	0	(1,171)	(1,171)
Net Cash Provided by (Used for) Operating Activities	\$300,465	(\$312,109)	(\$11,644)

Non-Cash Capital Financing Transactions:

The county home operating enterprise fund entered into a capital lease agreement for two copiers with a fair value of \$13,581.

Marion County, Ohio

Fiduciary Fund Types

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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 2000, the County did not budget this fund.

Children's Home Trust Fund - To account for money held by Job and Family Services for the children that, by court order, are in the custody of Job and Family Services. This money will not be distributed to the children until the age of eighteen. For 2000, 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.

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  
Inmate Fund  
Marion County Rotary Fund  
Marriage License Special Fund  
Building Code Fund  
Payroll Fund  
Real Estate Escrow Prepayment Fund  
Regional Planning Fund  
Sewer District #7 Deferred Rotary Fund  
Soil and Water Fund  
Alimony and Child Support

County Board of Health Fund  
Local Emergency Planning Fund  
Family and Children First Fund  
County Park District Fund  
DKMM Solid Waste District Fund  
Employee Reimbursement Fund  
RPC Enterprise Zone Fund  
Crawford/Marion Mental Health Board Fund  
Marion-Hardin Corrections Commission Fund  
Caledonia Sewer Billing Fund  
Ohio Elections Commission Fee Fund

Marion County, Ohio  
Combining Balance Sheet  
All Expendable Trust and Agency Funds  
December 31, 2000

	Expendable Trust Funds		
	Miscellaneous Trust	Children's Home Trust	County Home Bequest and Trust
<u>Assets:</u>			
Equity in Pooled Cash and			
Cash Equivalents	\$796	\$0	\$441
Cash and Cash Equivalents in			
Segregated Accounts	0	8,732	1,906
Receivables:			
Taxes	0	0	0
Special Assessments	0	0	0
Intergovernmental	0	0	0
Due from Other Funds	0	0	0
Total Assets	\$796	\$8,732	\$2,347
<u>Liabilities:</u>			
Intergovernmental Payable	\$0	\$0	\$0
Due to Other Funds	0	0	0
Due to Employees	0	0	0
Undistributed Assets	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	796	8,732	2,347
Total Fund Equity	796	8,732	2,347
Total Liabilities and Fund Equity	\$796	\$8,732	\$2,347



<u>Unclaimed Money</u>	<u>Totals-Expendable Trust Funds</u>	<u>All Agency Funds</u>	<u>Totals-All Expendable Trust and Agency Funds</u>
\$45,880	\$47,117	\$8,089,862	\$8,136,979
0	10,638	355,678	366,316
0	0	45,767,185	45,767,185
0	0	1,063,596	1,063,596
0	0	418,346	418,346
0	0	8,595	8,595
<u>\$45,880</u>	<u>\$57,755</u>	<u>\$55,703,262</u>	<u>\$55,761,017</u>
\$0	\$0	\$2,935	\$2,935
0	0	3,237	3,237
0	0	4,803	4,803
0	0	55,072,478	55,072,478
0	0	367,511	367,511
0	0	252,298	252,298
<u>0</u>	<u>0</u>	<u>55,703,262</u>	<u>55,703,262</u>
<u>45,880</u>	<u>57,755</u>	<u>0</u>	<u>57,755</u>
<u>45,880</u>	<u>57,755</u>	<u>0</u>	<u>57,755</u>
<u>\$45,880</u>	<u>\$57,755</u>	<u>\$55,703,262</u>	<u>\$55,761,017</u>

Marion County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Expendable Trust Funds  
For the Year Ended December 31, 2000

	SSC District Trust	Miscellaneous Trust	Children's Home Trust
<u>Revenues:</u>			
Interest	\$0	\$0	\$245
Donations	0	0	0
Other	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>245</u>
<u>Expenditures:</u>			
Current:			
Health	19,118	0	0
Human Services	0	0	1,124
Other	0	0	0
Total Expenditures	<u>19,118</u>	<u>0</u>	<u>1,124</u>
Excess of Revenues Under Expenditures	(19,118)	0	(879)
Fund Balances Beginning of Year	<u>19,118</u>	<u>796</u>	<u>9,611</u>
Fund Balances End of Year	<u><u>\$0</u></u>	<u><u>\$796</u></u>	<u><u>\$8,732</u></u>

<u>County Home Bequest and Trust</u>	<u>Unclaimed Money</u>	<u>Totals</u>
\$0	\$0	\$245
39,701	0	39,701
<u>0</u>	<u>21,878</u>	<u>21,878</u>
<u>39,701</u>	<u>21,878</u>	<u>61,824</u>
0	0	19,118
41,104	0	42,228
<u>0</u>	<u>70,399</u>	<u>70,399</u>
<u>41,104</u>	<u>70,399</u>	<u>131,745</u>
(1,403)	(48,521)	(69,921)
<u>3,750</u>	<u>94,401</u>	<u>127,676</u>
<u>\$2,347</u>	<u>\$45,880</u>	<u>\$57,755</u>

Marion County, Ohio  
Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
SSC District Trust Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Health			
Other	<u>19,118</u>	<u>19,118</u>	<u>0</u>
Excess of Revenues Under Expenditures	(19,118)	(19,118)	0
Fund Balance Beginning of Year	<u>19,118</u>	<u>19,118</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  
County Home Bequest and Trust Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Human Services			
Other	60	0	60
Excess of Revenues Under Expenditures	(60)	0	60
Fund Balance Beginning of Year	441	441	0
Fund Balance End of Year	<u>\$381</u>	<u>\$441</u>	<u>\$60</u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Other	\$0	\$21,878	\$21,878
<u>Expenditures:</u>			
Current:			
Other			
Other	70,400	70,399	1
Excess of Revenues Under Expenditures	(70,400)	(48,521)	21,879
Fund Balance Beginning of Year	94,401	94,401	0
Fund Balance End of Year	<u>\$24,001</u>	<u>\$45,880</u>	<u>\$21,879</u>

Marion County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2000

	Balance 12/31/1999	Additions	Reductions	Balance 12/31/00
<u>COUNTY AGENCY:</u>				
<u>Assets:</u>				
Cash and Cash Equivalents in Segregated Accounts	\$55,721	\$1,773,705	\$1,800,272	\$29,154
Total Assets	<u>\$55,721</u>	<u>\$1,773,705</u>	<u>\$1,800,272</u>	<u>\$29,154</u>
<u>Liabilities:</u>				
Deposits Held and Due to Others	\$55,721	\$1,773,705	\$1,800,272	\$29,154
Total Liabilities	<u>\$55,721</u>	<u>\$1,773,705</u>	<u>\$1,800,272</u>	<u>\$29,154</u>
 <u>DISASTER SERVICES:</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$40,514	\$40,172	\$39,769	\$40,917
Total Assets	<u>\$40,514</u>	<u>\$40,172</u>	<u>\$39,769</u>	<u>\$40,917</u>
<u>Liabilities:</u>				
Undistributed Assets	\$40,514	\$40,172	\$39,769	\$40,917
Total Liabilities	<u>\$40,514</u>	<u>\$40,172</u>	<u>\$39,769</u>	<u>\$40,917</u>
 <u>INMATE:</u>				
<u>Assets:</u>				
Cash and Cash Equivalents in Segregated Accounts	\$87	\$0	\$0	\$87
Total Assets	<u>\$87</u>	<u>\$0</u>	<u>\$0</u>	<u>\$87</u>
<u>Liabilities:</u>				
Undistributed Assets	\$87	\$0	\$0	\$87
Total Liabilities	<u>\$87</u>	<u>\$0</u>	<u>\$0</u>	<u>\$87</u>
 <u>MARION COUNTY ROTARY:</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$92	\$1,160,424	\$1,160,397	\$119
Total Assets	<u>\$92</u>	<u>\$1,160,424</u>	<u>\$1,160,397</u>	<u>\$119</u>
<u>Liabilities:</u>				
Undistributed Assets	\$92	\$1,160,424	\$1,160,397	\$119
Total Liabilities	<u>\$92</u>	<u>\$1,160,424</u>	<u>\$1,160,397</u>	<u>\$119</u>

continued

Marion County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2000  
(Continued)

	Balance 12/31/1999	Additions	Reductions	Balance 12/31/00
<b>MARRIAGE LICENSE SPECIAL:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$13,731	\$23,073	\$24,884	\$11,920
Total Assets	<u>\$13,731</u>	<u>\$23,073</u>	<u>\$24,884</u>	<u>\$11,920</u>
Liabilities:				
Deposits Held and Due to Others	\$13,731	\$23,073	\$24,884	\$11,920
Total Liabilities	<u>\$13,731</u>	<u>\$23,073</u>	<u>\$24,884</u>	<u>\$11,920</u>
<b>BUILDING CODE:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$31,532	\$208,948	\$220,209	\$20,271
Total Assets	<u>\$31,532</u>	<u>\$208,948</u>	<u>\$220,209</u>	<u>\$20,271</u>
Liabilities:				
Undistributed Assets	\$31,532	\$208,948	\$220,209	\$20,271
Total Liabilities	<u>\$31,532</u>	<u>\$208,948</u>	<u>\$220,209</u>	<u>\$20,271</u>
<b>PAYROLL:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$207,282	\$22,967,694	\$22,922,678	\$252,298
Total Assets	<u>\$207,282</u>	<u>\$22,967,694</u>	<u>\$22,922,678</u>	<u>\$252,298</u>
Liabilities:				
Payroll Withholdings	\$207,282	\$22,967,694	\$22,922,678	\$252,298
Total Liabilities	<u>\$207,282</u>	<u>\$22,967,694</u>	<u>\$22,922,678</u>	<u>\$252,298</u>
<b>REAL ESTATE ESCROW PREPAYMENT:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$209,896	\$486,096	\$471,642	\$224,350
Total Assets	<u>\$209,896</u>	<u>\$486,096</u>	<u>\$471,642</u>	<u>\$224,350</u>
Liabilities:				
Undistributed Assets	\$209,896	\$486,096	\$471,642	\$224,350
Total Liabilities	<u>\$209,896</u>	<u>\$486,096</u>	<u>\$471,642</u>	<u>\$224,350</u>

continued



Marion County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2000  
(Continued)

	Balance 12/31/1999	Additions	Reductions	Balance 12/31/00
<b>REGIONAL PLANNING:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$53,124	\$276,499	\$270,448	\$59,175
Due from Other Funds	0	5,163	0	5,163
<b>Total Assets</b>	<b>\$53,124</b>	<b>\$281,662</b>	<b>\$270,448</b>	<b>\$64,338</b>
Liabilities:				
Undistributed Assets	\$53,124	\$281,662	\$270,448	\$64,338
<b>Total Liabilities</b>	<b>\$53,124</b>	<b>\$281,662</b>	<b>\$270,448</b>	<b>\$64,338</b>
<b>SEWER DISTRICT #7 DEFERRED ROTARY:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$6,312	\$67,492	\$72,446	\$1,358
<b>Total Assets</b>	<b>\$6,312</b>	<b>\$67,492</b>	<b>\$72,446</b>	<b>\$1,358</b>
Liabilities:				
Undistributed Assets	\$6,312	\$67,492	\$72,446	\$1,358
<b>Total Liabilities</b>	<b>\$6,312</b>	<b>\$67,492</b>	<b>\$72,446</b>	<b>\$1,358</b>
<b>SOIL AND WATER:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$60,118	\$112,907	\$129,382	\$43,643
<b>Total Assets</b>	<b>\$60,118</b>	<b>\$112,907</b>	<b>\$129,382</b>	<b>\$43,643</b>
Liabilities:				
Undistributed Assets	\$60,118	\$112,907	\$129,382	\$43,643
<b>Total Liabilities</b>	<b>\$60,118</b>	<b>\$112,907</b>	<b>\$129,382</b>	<b>\$43,643</b>
<b>ALIMONY AND CHILD SUPPORT:</b>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$14,594	\$0	\$14,594	\$0
<b>Total Assets</b>	<b>\$14,594</b>	<b>\$0</b>	<b>\$14,594</b>	<b>\$0</b>
Liabilities:				
Deposits Held and Due to Others	\$14,594	\$0	\$14,594	\$0
<b>Total Liabilities</b>	<b>\$14,594</b>	<b>\$0</b>	<b>\$14,594</b>	<b>\$0</b>

continued

Marion County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2000  
(Continued)

	Balance 12/31/1999	Additions	Reductions	Balance 12/31/00
<b>COUNTY COURT AGENCY:</b>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$247,593	\$7,161,051	\$7,082,207	\$326,437
<b>Total Assets</b>	<b>\$247,593</b>	<b>\$7,161,051</b>	<b>\$7,082,207</b>	<b>\$326,437</b>
Liabilities:				
Deposits Held and Due to Others	\$247,593	\$7,161,051	\$7,082,207	\$326,437
<b>Total Liabilities</b>	<b>\$247,593</b>	<b>\$7,161,051</b>	<b>\$7,082,207</b>	<b>\$326,437</b>
<b>COUNTY BOARD OF HEALTH:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$418,461	\$706,555	\$590,662	\$534,354
Due from Other Funds	0	3,207	0	3,207
<b>Total Assets</b>	<b>\$418,461</b>	<b>\$709,762</b>	<b>\$590,662</b>	<b>\$537,561</b>
Liabilities:				
Undistributed Assets	\$418,461	\$709,762	\$590,662	\$537,561
<b>Total Liabilities</b>	<b>\$418,461</b>	<b>\$709,762</b>	<b>\$590,662</b>	<b>\$537,561</b>
<b>UNDIVIDED TAX:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,822,834	\$49,916,944	\$49,768,518	\$2,971,260
Receivables:				
Taxes	43,596,481	45,767,185	43,596,481	45,767,185
Special Assessments	935,935	1,063,596	935,935	1,063,596
Intergovernmental	377,194	418,346	377,194	418,346
<b>Total Assets</b>	<b>\$47,732,444</b>	<b>\$97,166,071</b>	<b>\$94,678,128</b>	<b>\$50,220,387</b>
Liabilities:				
Undistributed Assets	\$47,732,444	\$97,166,071	\$94,678,128	\$50,220,387
<b>Total Liabilities</b>	<b>\$47,732,444</b>	<b>\$97,166,071</b>	<b>\$94,678,128</b>	<b>\$50,220,387</b>

continued

Marion County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2000  
(Continued)

	Balance 12/31/1999	Additions	Reductions	Balance 12/31/00
<b>LOCAL EMERGENCY PLANNING:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$14,610	\$20,735	\$21,696	\$13,649
Total Assets	<u>\$14,610</u>	<u>\$20,735</u>	<u>\$21,696</u>	<u>\$13,649</u>
Liabilities:				
Undistributed Assets	\$14,610	\$20,735	\$21,696	\$13,649
Total Liabilities	<u>\$14,610</u>	<u>\$20,735</u>	<u>\$21,696</u>	<u>\$13,649</u>
<b>FAMILY AND CHILDREN FIRST:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$26,818	\$360,484	\$248,593	\$138,709
Due from Other Funds	0	225	0	225
Total Assets	<u>\$26,818</u>	<u>\$360,709</u>	<u>\$248,593</u>	<u>\$138,934</u>
Liabilities:				
Undistributed Assets	\$26,818	\$360,709	\$248,593	\$138,934
Total Liabilities	<u>\$26,818</u>	<u>\$360,709</u>	<u>\$248,593</u>	<u>\$138,934</u>
<b>COUNTY PARK DISTRICT:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$18,640	\$43,792	\$24,842	\$37,590
Total Assets	<u>\$18,640</u>	<u>\$43,792</u>	<u>\$24,842</u>	<u>\$37,590</u>
Liabilities:				
Undistributed Assets	\$18,640	\$43,792	\$24,842	\$37,590
Total Liabilities	<u>\$18,640</u>	<u>\$43,792</u>	<u>\$24,842</u>	<u>\$37,590</u>

continued

Marion County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2000  
(Continued)

	Balance 12/31/1999	Additions	Reductions	Balance 12/31/00
<b>DKMM SOLID WASTE DISTRICT:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$239,331	\$1,076,150	\$984,859	\$330,622
<b>Total Assets</b>	<b>\$239,331</b>	<b>\$1,076,150</b>	<b>\$984,859</b>	<b>\$330,622</b>
Liabilities:				
Due to Other Funds	\$450	\$3,237	\$450	\$3,237
Undistributed Assets	238,881	1,072,913	984,409	327,385
<b>Total Liabilities</b>	<b>\$239,331</b>	<b>\$1,076,150</b>	<b>\$984,859</b>	<b>\$330,622</b>
<b>EMPLOYEE REIMBURSEMENT:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$12,090	\$38,686	\$45,973	\$4,803
<b>Total Assets</b>	<b>\$12,090</b>	<b>\$38,686</b>	<b>\$45,973</b>	<b>\$4,803</b>
Liabilities:				
Due to Employees	\$12,090	\$38,686	\$45,973	\$4,803
<b>Total Liabilities</b>	<b>\$12,090</b>	<b>\$38,686</b>	<b>\$45,973</b>	<b>\$4,803</b>
<b>RPC ENTERPRISE ZONE:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,463	\$11,700	\$9,448	\$7,715
<b>Total Assets</b>	<b>\$5,463</b>	<b>\$11,700</b>	<b>\$9,448</b>	<b>\$7,715</b>
Liabilities:				
Undistributed Assets	\$5,463	\$11,700	\$9,448	\$7,715
<b>Total Liabilities</b>	<b>\$5,463</b>	<b>\$11,700</b>	<b>\$9,448</b>	<b>\$7,715</b>
<b>CRAWFORD/MARION MENTAL HEALTH BOARD:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,479,578	\$6,461,297	\$6,908,159	\$3,032,716
<b>Total Assets</b>	<b>\$3,479,578</b>	<b>\$6,461,297</b>	<b>\$6,908,159</b>	<b>\$3,032,716</b>
Liabilities:				
Undistributed Assets	\$3,479,578	\$6,461,297	\$6,908,159	\$3,032,716
<b>Total Liabilities</b>	<b>\$3,479,578</b>	<b>\$6,461,297</b>	<b>\$6,908,159</b>	<b>\$3,032,716</b>

continued

Marion County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2000  
(Continued)

	Balance 12/31/1999	Additions	Reductions	Balance 12/31/00
<b>MARION-HARDIN CORRECTIONS COMMISSION:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$467,895	\$3,277,832	\$3,384,269	\$361,458
Total Assets	<u>\$467,895</u>	<u>\$3,277,832</u>	<u>\$3,384,269</u>	<u>\$361,458</u>
Liabilities:				
Undistributed Assets	\$467,895	\$3,277,832	\$3,384,269	\$361,458
Total Liabilities	<u>\$467,895</u>	<u>\$3,277,832</u>	<u>\$3,384,269</u>	<u>\$361,458</u>
<b>CALEDONIA SEWER BILLING:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$7,710	\$131,072	\$135,847	\$2,935
Total Assets	<u>\$7,710</u>	<u>\$131,072</u>	<u>\$135,847</u>	<u>\$2,935</u>
Liabilities:				
Intergovernmental Payable	\$7,710	\$131,072	\$135,847	\$2,935
Total Liabilities	<u>\$7,710</u>	<u>\$131,072</u>	<u>\$135,847</u>	<u>\$2,935</u>
<b>OHIO ELECTIONS COMMISSION FEE:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$395	\$395	\$0
Total Assets	<u>\$0</u>	<u>\$395</u>	<u>\$395</u>	<u>\$0</u>
Liabilities:				
Undistributed Assets	\$0	\$395	\$395	\$0
Total Liabilities	<u>\$0</u>	<u>\$395</u>	<u>\$395</u>	<u>\$0</u>

continued

Marion County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2000  
(Continued)

	Balance 12/31/1999	Additions	Reductions	Balance 12/31/00
<u>All Agency Funds:</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,136,031	\$87,388,947	\$87,435,116	\$8,089,862
Cash and Cash Equivalents in Segregated Accounts	317,995	8,934,756	8,897,073	355,678
<u>Receivables:</u>				
Taxes	43,596,481	45,767,185	43,596,481	45,767,185
Special Assessments	935,935	1,063,596	935,935	1,063,596
Intergovernmental	377,194	418,346	377,194	418,346
Due from Other Funds	0	8,595	0	8,595
 Total Assets	 <u>\$53,363,636</u>	 <u>\$143,581,425</u>	 <u>\$141,241,799</u>	 <u>\$55,703,262</u>
 <u>Liabilities:</u>				
Intergovernmental Payable	\$7,710	\$131,072	\$135,847	\$2,935
Due to Other Funds	450	3,237	450	3,237
Due to Employees	12,090	38,686	45,973	4,803
Undistributed Assets	52,804,465	111,482,907	109,214,894	55,072,478
Deposits Held and Due to Others	331,639	8,957,829	8,921,957	367,511
Payroll Withholdings	207,282	22,967,694	22,922,678	252,298
 Total Liabilities	 <u>\$53,363,636</u>	 <u>\$143,581,425</u>	 <u>\$141,241,799</u>	 <u>\$55,703,262</u>

Marion County, Ohio

General Fixed Assets Account Group

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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, 2000

	Total	Land	Buildings	Improvements Other Than Buildings	Equipment	Vehicles
General Government:						
Legislative and Executive	\$3,914,854	\$413,875	\$2,438,052	\$79,017	\$923,248	\$60,662
Judicial	477,106	63,000	124,271	1,250	234,613	53,972
Public Safety	4,790,327	0	3,419,839	24,658	735,533	610,297
Public Works	2,513,095	15,000	210,460	17,721	1,317,812	952,102
Health	6,401,399	30,620	4,397,866	925,499	368,275	679,139
Human Services	3,587,970	42,314	2,610,067	352,118	528,874	54,597
Conservation and Recreation	71,800	71,800	0	0	0	0
Total	21,756,551	<u>\$636,609</u>	<u>\$13,200,555</u>	<u>\$1,400,263</u>	<u>\$4,108,355</u>	<u>\$2,410,769</u>
Construction in Progress	<u>2,333,634</u>					
Total General Fixed Assets	<u>\$24,090,185</u>					



Marion County, Ohio  
Schedule of Changes in General Fixed Assets  
by Function  
For the Year Ended December 31, 2000

	General Fixed Assets 12/31/1999	Additions	Reductions	General Fixed Assets 12/31/2000
General Government:				
Legislative and Executive	\$3,303,877	\$662,260	\$51,283	\$3,914,854
Judicial	488,805	13,527	25,226	477,106
Public Safety	4,963,159	117,819	290,651	4,790,327
Public Works	2,356,789	187,041	30,735	2,513,095
Health	6,374,768	29,011	2,380	6,401,399
Human Services	3,601,058	37,102	50,190	3,587,970
Conservation and Recreation	71,800	0	0	71,800
Total	21,160,256	1,046,760	450,465	21,756,551
Construction in Progress	1,211,021	1,689,836	567,223	2,333,634
Total General Fixed Assets	<u>\$22,371,277</u>	<u>\$2,736,596</u>	<u>\$1,017,688</u>	<u>\$24,090,185</u>

Marion County, Ohio  
Schedule of General Fixed Assets by Sources  
December 31, 2000

General Fixed Assets:

Land	\$636,609
Buildings	13,200,555
Improvements Other Than Buildings	1,400,263
Equipment	4,108,355
Vehicles	2,410,769
Construction in Progress	<u>2,333,634</u>
Total	<u><u>\$24,090,185</u></u>

Investments in General Fixed Assets from:

General Fund Revenues	\$11,092,709
Special Revenue Fund Revenues	10,101,204
State Grants	2,748,767
Donations	<u>147,505</u>
Total	<u><u>\$24,090,185</u></u>

THE FOLLOWING UNAUDITED STATISTICAL TABLES  
REFLECT SOCIAL AND ECONOMIC DATA,  
FINANCIAL TRENDS, AND FISCAL CAPACITY OF THE COUNTY

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

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
General Government:				
Legislative and Executive	\$4,492,319	\$4,176,132	\$4,073,408	\$3,769,209
Judicial	1,591,109	1,548,493	1,564,884	1,353,637
Public Safety	8,859,829	8,128,168	6,299,186	5,958,299
Public Works	3,622,122	3,591,100	3,104,836	3,075,415
Health	5,922,844	5,105,371	5,019,847	4,922,924
Human Services	12,215,789	10,139,899	9,241,909	8,760,729
Conservation and Recreation	16,938	16,425	9,025	6,000
Other	414,971	430,796	368,308	494,413
Capital Outlay	2,591,313	2,550,828	1,005,387	1,979,493
Intergovernmental	878,351	1,213,382	863,815	3,545,616
Debt Service	497,210	270,621	353,185	115,309
Total Expenditures	<u>\$41,102,795</u>	<u>\$37,171,215</u>	<u>\$31,903,790</u>	<u>\$33,981,044</u>

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

Source: Marion County Auditor

<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
\$3,839,988	\$3,563,022	\$3,759,173	\$3,432,825	\$3,193,950	\$2,677,647
1,350,196	1,290,746	1,301,122	1,286,158	1,343,438	1,355,475
5,568,802	4,797,645	3,987,719	3,487,732	3,276,441	3,249,122
3,092,037	3,133,735	3,158,557	2,957,688	3,009,917	3,275,365
4,207,192	7,409,221	6,882,339	6,064,383	6,058,655	5,297,982
8,713,808	8,206,062	7,685,190	7,566,752	7,502,891	6,751,979
0	2,000	1,780	1,780	1,780	48,700
539,694	393,870	387,277	44,840	41,888	180,799
1,422,878	3,029,738	1,405,526	1,143,222	471,367	1,359,590
1,681,949	112,308	106,793	27,819	0	0
175,883	269,515	240,819	196,480	214,622	306,476
<u>\$30,592,427</u>	<u>\$32,207,862</u>	<u>\$28,916,295</u>	<u>\$26,209,679</u>	<u>\$25,114,949</u>	<u>\$24,503,135</u>

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

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
Property Taxes	\$7,102,641	\$6,934,401	\$6,733,664	\$6,867,570
Sales Taxes	6,094,993	5,802,659	5,575,083	5,270,798
Charges for Services	4,180,849	4,090,379	4,219,115	3,834,481
Licenses and Permits	130,581	125,895	120,896	128,710
Fines and Forfeitures	339,539	288,157	232,078	244,027
Intergovernmental	20,857,955	18,057,276	16,408,495	16,368,686
Special Assessments	28,744	71,569	24,601	40,214
Interest	2,688,648	1,709,716	1,836,996	1,374,060
Other	1,023,798	850,644	1,302,631	893,086
<b>Total Revenues</b>	<b><u>\$42,447,748</u></b>	<b><u>\$37,930,696</u></b>	<b><u>\$36,453,559</u></b>	<b><u>\$35,021,632</u></b>

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

Source: Marion County Auditor

<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
\$5,825,103	\$5,479,139	\$5,221,016	\$5,291,004	\$7,989,358	\$6,134,810
4,983,734	4,937,018	4,723,297	4,009,541	3,076,466	1,711,713
2,903,638	2,834,839	2,769,839	2,596,339	2,698,824	2,365,339
125,877	94,788	88,963	89,770	85,648	87,044
229,082	171,959	163,422	144,119	183,471	137,111
14,679,704	23,060,085	21,125,903	18,996,243	14,111,132	12,915,392
88,635	101,864	117,287	117,709	136,101	133,756
1,169,749	1,054,960	605,952	536,006	488,101	749,267
1,071,782	507,163	742,679	170,165	211,344	528,069
<u>\$31,077,304</u>	<u>\$38,241,815</u>	<u>\$35,558,358</u>	<u>\$31,950,896</u>	<u>\$28,980,445</u>	<u>\$24,762,501</u>

Marion County, Ohio  
County Sales Tax  
Last Ten Years

<u>Month</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
January	\$684,904	\$577,460	\$626,503	\$507,197
February	386,982	380,838	369,987	365,187
March	518,933	419,299	371,554	395,473
April	434,516	436,467	427,494	415,582
May	579,270	509,463	502,829	430,509
June	553,047	501,197	460,798	437,662
July	500,770	506,105	510,130	488,945
August	518,550	495,960	476,920	443,414
September	449,601	484,788	445,640	460,374
October	492,690	456,099	434,758	443,009
November	486,417	515,819	445,899	400,578
December	489,313	519,164	502,571	482,868
	<u>\$6,094,993</u>	<u>\$5,802,659</u>	<u>\$5,575,083</u>	<u>\$5,270,798</u>

(1) Prior to 1994, the County had a 1/2% sales tax. In 1993, the County Commissioners adopted an additional 1/2% sales tax as a non-emergency measure to go into effect in 1994. The current rate is 1%.

Source: Marion County Auditor



<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
\$490,551	\$521,865	\$488,092	\$362,571	\$181,635	\$187,983
336,779	288,747	292,570	253,048	107,003	108,558
368,132	365,765	338,179	284,368	134,237	105,277
388,945	384,684	365,639 (1)	336,851	155,571	148,151
435,231	414,063	410,042	330,531	221,382	128,967
424,801	406,933	410,530	307,294	258,354	151,487
375,452	411,213	389,502	377,604	285,563	143,018
443,772	438,570	406,410	354,476	248,641	146,700
394,195	417,276	403,533	374,234	344,893	118,465
468,056	405,494	404,766	293,436	417,448	154,482
373,972	442,992	395,802	325,807	357,450	132,512
483,848	439,416	418,232	409,321	364,289	186,113
<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>

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

<u>Year</u>	<u>Current Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage of Current Taxes Collected</u>	<u>Delinquent Taxes Collected</u>
2000	\$6,304,086	\$6,116,204	97.02%	\$339,605
1999	6,251,552	6,095,644	97.51%	218,095
1998	5,905,342	5,769,947	97.71%	222,017
1997	5,896,125	5,646,048	95.76%	228,761
1996	5,013,865	4,836,243	96.46%	198,933
1995	4,810,322	4,550,716	94.60%	214,129
1994	4,719,505	4,509,776	95.56%	171,147
1993	4,625,181	4,438,810	95.97%	172,330
1992	4,517,769	4,335,766	95.97%	172,288
1991	3,957,731	3,818,907	96.49%	146,847

(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

<u>Total Taxes Collected</u>	<u>Percentage of Total Taxes Collected to Current Levy</u>	<u>Unpaid Taxes (1)</u>	<u>Ratio of Unpaid Taxes to Current Levy</u>
\$6,455,809	102.41%	\$107,969	1.71%
6,313,739	100.99%	249,022	3.98%
5,991,964	101.47%	202,747	3.43%
5,874,809	99.64%	197,432	3.35%
5,035,176	100.43%	216,194	4.31%
4,764,845	99.05%	159,490	3.32%
4,680,923	99.18%	179,670	3.81%
4,611,140	99.70%	169,490	3.66%
4,508,054	99.78%	229,134	5.07%
3,965,754	100.20%	239,120	6.04%

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

Year	Real Property		Personal Property	
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2000	\$672,919,880	\$1,922,628,229	\$134,959,685	\$539,838,740
1999	664,174,390	1,897,641,114	148,945,039	595,780,156
1998	548,351,910	1,566,719,723	146,457,865	585,831,460
1997	539,670,330	1,541,915,229	172,224,460	688,897,840
1996	533,728,300	1,524,938,000	148,411,485	593,645,940
1995	444,863,250	1,271,037,857	136,765,215	547,060,860
1994	434,344,960	1,240,985,600	129,657,060	518,628,240
1993	433,785,010	1,239,385,743	119,612,531	478,450,124
1992	427,288,980	1,220,825,657	136,133,627	523,590,873
1991	406,897,700	1,162,564,857	114,152,110	422,785,593

- (1) This amount is calculated for 2000, based on the following percentages:  
Real property is assessed at 35% of true value  
Personal property is assessed at 25% of true value  
Public utility property is assessed at varying percentages of true value

Source: Marion County Auditor

<u>Public Utility Personal Property</u>		<u>Total</u>		<u>Ratio of Assessed to Actual Value</u>
<u>Assessed Value</u>	<u>Estimated Actual Value (1)</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	
\$68,847,820	\$78,236,159	\$876,727,385	\$2,540,703,128	34.51%
71,519,410	81,272,057	884,638,839	2,574,693,327	34.36%
72,086,840	81,916,864	766,896,615	2,234,468,047	34.32%
68,305,120	77,619,455	780,199,910	2,308,432,524	33.80%
68,540,590	77,887,034	750,680,375	2,196,470,974	34.18%
70,293,830	79,879,352	651,922,295	1,897,978,069	34.35%
70,955,860	80,631,659	634,957,880	1,840,245,499	34.50%
70,030,610	78,943,932	623,428,151	1,796,779,799	34.70%
67,495,800	76,699,773	630,918,407	1,821,116,303	34.64%
65,698,480	74,657,364	586,748,290	1,660,007,814	35.35%

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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
<u>County Units:</u>										
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	4.85	3.85	3.85	3.85	3.85	3.85	2.85
Children Services	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
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	0.00
County Home Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total County Rate</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>	<b>8.75</b>
<u>School Districts Within County:</u>										
Elgin LSD	38.10	38.10	39.17	39.17	39.40	40.80	40.76	46.64	37.76	37.90
Marion LSD	42.42	42.42	44.07	44.07	44.09	40.14	40.13	40.20	40.23	40.60
Pleasant LSD	49.64	49.64	51.45	51.76	46.86	48.81	48.81	44.85	44.85	44.85
Ridgedale LSD	48.10	48.10	49.65	49.84	51.71	53.56	53.85	54.45	42.55	52.99
River Valley LSD	39.44	39.44	40.31	40.42	40.42	37.37	37.85	38.54	38.79	39.01
<u>Overlapping School Districts:</u>										
Buckeye Valley LSD	35.71	35.71	35.74	35.63	36.55	30.50	30.50	30.50	40.10	40.10
Cardington-Lincoln LSD	33.39	33.39	33.39	34.39	34.39	34.39	34.39	34.39	34.39	28.10
Northmor LSD	27.40	27.40	27.40	27.40	27.40	27.40	34.35	36.85	36.85	36.85
Upper Sandusky EVSD	33.70	33.70	33.70	33.70	37.85	33.70	33.70	33.70	37.70	37.70
Delaware Co District Library	0.29	0.29	0.31	0.29	0.37	0.40	0.40	0.46	0.47	0.46
<u>Corporations:</u>										
Caledonia	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
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	11.70	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	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Morrall	5.20	5.20	5.20	5.20	5.20	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	7.00	6.70	6.70	6.70	6.70	6.70	6.70	6.70	3.90
<u>Townships:</u>										
Big Island	3.90	3.90	3.90	3.90	3.90	3.90	3.90	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	3.20
Green Camp	4.50	4.50	4.50	4.50	2.50	2.50	2.50	2.50	2.50	2.50
Marion	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	8.20
Montgomery	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Pleasant	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Prospect	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Richland	1.60	1.60	1.60	1.60	1.60	1.60	0.60	0.60	0.60	0.60
Salt Rock	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	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)

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
<u>Other Districts:</u>										
Battle Run Fire District	\$5.00	\$5.00	\$6.49	\$6.49	\$6.49	\$6.49	\$6.49	\$6.49	\$6.49	\$6.49
Delaware County JVSD	3.40	3.40	3.40	4.40	2.50	2.50	2.57	2.55	2.62	2.65
First Consolidated Fire District	3.50	3.50	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	1.50	2.50	2.50	2.50	1.50	1.50
Pioneer JVSD	4.70	4.70	4.70	4.70	4.70	4.70	3.70	3.70	3.70	3.70
Prospect Joint Park Commission	5.20	5.20	5.20	2.20	1.30	1.30	1.30	1.30	1.30	1.30
Scioto Valley Fire District	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Tri-Rivers JVSD	4.40	4.40	4.40	3.10	3.10	3.10	3.10	3.10	3.10	3.10
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	0.30	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

<u>Year</u>	<u>Amount Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
2000	\$28,481	\$28,744	100.92%
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%

Source: Marion County Auditor



Marion County, Ohio  
Bonded Debt  
December 31, 2000

All of the general obligation bonded 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.

Marion County, Ohio  
 Computation of Legal Debt Margin  
 December 31, 2000

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2000	\$876,727,385	\$876,727,385
Debt Limitation	20,418,185	8,767,274
Total Outstanding Debt:		
Notes	11,327,579	11,327,579
USDA Revenue Bonds	1,360,000	1,360,000
FMHA General Obligation Bonds	1,645,000	1,645,000
Issue II Loans	855,598	855,598
Total	15,188,177	15,188,177
Exemptions:		
Marion-Hardin Jail Construction Note	3,915,000	3,915,000
Tax Anticipation Notes payable from tax revenue	650,000	650,000
FMHA General Obligation Bonds payable from enterprise fund revenues	1,645,000	1,645,000
USDA Revenue Bonds payable from enterprise fund revenues	1,360,000	1,360,000
Issue II Loans	855,598	855,598
Total	8,425,598	8,425,598
Net Debt	6,762,579	6,762,579
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$13,655,606	\$2,004,695

(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.	14,418,185
	\$20,418,185

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

Source: Marion County Auditor

Marion County, Ohio  
Demographic Statistics  
December 31, 2000

Employment - 2000 Annual Average (1)

Total Population	66,217
Total Civilian Labor Force	32,000
Total Employed	30,500
Total Unemployed	1,500
Unemployment Rate	4.7%

Employment by Sector, 2000 (1)

	<u>Number</u>	<u>Percent</u>
Manufacturing	7,122	24.89%
Wholesale and Retail Trade	6,148	21.49%
Agriculture	116	0.41%
Services	5,122	17.90%
State and Local Government	5,648	19.74%
Finance, Insurance and Real Estate	832	2.91%
Transportation and Public Utilities	2,566	8.97%
Construction	1,007	3.52%
Mining	52	0.18%
Total	<u><u>28,613</u></u>	<u><u>100.00%</u></u>

Annual Average Unemployment Rate (1)

2000	4.7%
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%

Age Distribution, 2000 (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%

(1) Ohio Bureau of Employment Services

(2) Ohio Data User Center

Marion County, Ohio  
 Computation of Overlapping  
 General Obligation Bonded Debt

<u>Jurisdiction</u>	<u>Net General Obligation Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount Applicable to County</u>
Marion City School District	\$15,913,000	37.44%	\$5,957,132

(1) Percentages were determined by dividing the assessed valuation of the political subdivision within the County by the total assessed valuation of the subdivision.

Source: Fiscal Officer of the Subdivision

Marion County, Ohio  
Real Property Economic Indicators  
Last Ten Years

<u>Year</u>	<u>Number of Fee Conveyances</u>	<u>Conveyance Fees Paid</u>	<u>New House Permits</u>
2000	1,597	\$246,935	142
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

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

Source: Marion County Auditor

Marion County, Ohio  
Property Values and Construction  
Last Ten Years

Year	Property Value (1)	Construction			Total
		Residential	Industrial	Commercial	
2000	\$1,922,628,229	\$9,334,850	\$123,700	\$2,196,290	\$11,654,840
1999	1,897,641,114	7,230,010	472,360	2,334,710	10,037,080
1998	1,566,719,723	7,982,520	250,500	2,630,200	10,863,220
1997	1,541,915,229	7,862,440	584,290	1,869,940	10,316,670
1996	1,524,938,000	4,357,550	1,422,220	3,461,220	9,240,990
1995	1,271,037,857	4,983,310	91,040	2,238,760	7,313,110
1994	1,240,985,600	3,735,940	239,450	8,070,340	12,045,730
1993	1,239,385,743	4,332,800	873,070	3,650,730	8,856,600
1992	1,220,825,657	2,283,150	509,640	4,255,650	7,048,440
1991	1,162,564,857	2,321,040	878,770	1,057,740	4,257,550

(1) Represents estimated real estate value

Source: Marion County Auditor

Marion County, Ohio  
Principal Taxpayers - Real and Public Utility Property  
December 31, 2000

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Ohio Edison	Utility	\$21,828,720	2.94%
Verizon North Inc.	Utility	14,214,830	1.92%
Ohio American Water Company	Utility	13,155,460	1.77%
Columbis Gas	Utility	7,779,390	1.05%
Whirlpool	Business	6,408,810	0.86%
Ohio Power Company	Utility	4,131,110	0.56%
Southland Mall	Business	3,202,550	0.43%
Walmart	Business	2,216,030	0.30%
Meijer	Business	1,812,740	0.24%
Gix Marion Inc.	Business	<u>1,720,730</u>	<u>0.24%</u>
Total		<u>\$76,470,370</u>	<u>10.31%</u>
Total Assessed Valuation		<u>\$741,767,700</u>	

Source: Marion County Auditor

Marion County, Ohio  
Principal Taxpayers - Tangible Personal Property  
December 31, 2000

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Whirlpool	Business	\$22,705,790	16.82%
Marion Steel	Business	9,664,730	7.16%
Scott's Company	Business	6,664,280	4.94%
Drypers Corporation	Business	6,049,200	4.48%
Dana Corporation	Business	4,603,880	3.41%
Mathew's Kennedy	Business	3,549,140	2.63%
Wyandot Inc.	Business	3,147,880	2.33%
Glen Gery Corporation	Business	3,120,080	2.31%
Central Soya	Business	3,102,450	2.30%
Pillsbury Corporation	Business	<u>2,469,490</u>	<u>1.84%</u>
Total		<u><u>\$65,076,920</u></u>	<u><u>48.22%</u></u>
Total Assessed Valuation		<u><u>\$134,959,685</u></u>	

Source: Marion County Auditor



Marion County, Ohio  
Ten Largest Employers  
December 31, 2000

<u>Employer</u>	<u>Number of Employees</u>
Whirlpool	2,697
Verizon North, Inc.	1,706
Marion General Hospital	1,146
Marion County Government	826
Marion City School District	749
Marion Correctional Institution	518
North Central Correctional Institute	460
Wyandot Inc.	453
Meijer	450
Smith Clinic	450

Source: Marion Star

Marion County, Ohio  
Miscellaneous Statistics  
December 31, 2000

Date of Incorporation	1824
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 District	1
Road Mileage (1)	
State Roads	179
County Roads	392
Township Roads	266
Communications	
Radio Stations - WMRN-FM & AM      WDIF-FM	2
Television Station - Adelpia Cable	1
Daily Newspaper - Marion Star	1
Newspaper Circulation	18,384
Voter Statistics, Election of November 2000: (2)	
Number of Registered Voters	41788
Number of Voters, Last General Election	25371
Percentage of Registered Voters Voting	60.71%
Number of People Employed by the County	
Full-Time	714
Part-Time	112

(1) Marion County Engineer

(2) Marion County Board of Elections

All other information obtained from Regional Planning Commission



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

## 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  
JUNE 19, 2001