

Dave Yost • Auditor of State



**MARION COUNTY**  
**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Federal Awards Expenditures Schedule.....	1
Notes to the Federal Awards Expenditures Schedule .....	3
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	5
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program, Internal Control Over Compliance Required by OMB Circular A-133 and Federal Awards Expenditures Schedule .....	7
Schedule of Findings.....	9
Schedule of Prior Audit Findings .....	14

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## MARION COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>FEDERAL GRANTOR/</u> <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Passed Through Ohio Department of Education</i>			
Nutrition Cluster:			
Cash Assistance:			
School Breakfast Program	31-6400076	10.553	\$ 25,157
National School Lunch Program	31-6400076	10.555	44,466
Total Nutrition Cluster			<u>69,623</u>
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1213-11-0077/G-1011-11-5077	10.561	<u>462,538</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>532,161</u></b>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed Through Ohio Rehabilitation Services Commission</i>			
Rehabilitation Services_Vocational Rehabilitation Grants to States	31-6400076	84.126	<u>265,796</u>
<b>Total U.S. Department of Education</b>			<b><u>265,796</u></b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
Promoting Safe and Stable Families	G-1213-11-0078/G-1011-11-5078	93.556	57,060
Temporary Assistance for Needy Families	G-1213-11-0077/G-1011-11-5077	93.558	1,159,594
Child Support Enforcement	G-1213-11-0077/G-1011-11-5077	93.563	639,953
Child Care and Development Block Grant Cluster:			
Child Care and Development Block Grant	G-1213-11-0077/G-1011-11-5077	93.575	2,355
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-1213-11-0077/G-1011-11-5077	93.596	<u>92,461</u>
Total Child Care and Development Block Grant Cluster			<u>94,816</u>
Community-Based Child Abuse Prevention Grants	G-1213-11-0078/G-1011-11-5078	93.590	2,924
Stephanie Tubbs Jones Child Welfare Services Program	G-1213-11-0078/G-1011-11-5078	93.645	52,909
Foster Care_Title IV-E	G-1213-11-0078/G-1011-11-5078	93.658	552,718
ARRA-Foster Care_Title IV-E	G-1213-11-0078/G-1011-11-5078	93.658	<u>6,682</u>
Total Foster Care			<u>559,400</u>
Adoption Assistance	G-1213-11-0078/G-1011-11-5078	93.659	529,812
Social Services Block Grant	G-1213-11-0077/G-1011-11-5077	93.667	257,298
Chafee Foster Care Independence Program	G-1213-11-0078/G-1011-11-5078	93.674	11,443
Children's Health Insurance Program	G-1213-11-0077/G-1011-11-5077	93.767	90,611
Medical Assistance Program	G-1213-11-0077/G-1011-11-5077	93.778	285,162
Money Follows the Person Rebalancing Demonstration	31-6400076	93.791	4,000
State Court Improvement Program	31-6400076	93.586	41,600
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	31-6400076	93.667	43,646
Medical Assistance Program			
Administrative Claiming	31-6400076	93.778	148,445
ARRA-EFMAP	31-6400076	93.778	<u>64,529</u>
Total Medical Assistance Program			<u>212,974</u>
<b>Total U.S. Department of Health and Human Services</b>			<b><u>4,043,202</u></b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed Through Ohio Department of Public Safety - Emergency Management Agency</i>			
Emergency Management Performance Grants	2010-EP-00-0003	97.042	21,195
Emergency Management Performance Grants	EMW-2011-EP-00003-S01	97.042	<u>18,791</u>
Total Emergency Management Performance Grants			<u>39,986</u>
Homeland Security Grant Program	2008-GE-T8-0025	97.067	25,545
Homeland Security Grant Program	2009-SS-T9-0089	97.067	53,143
Homeland Security Grant Program	2010-SS-T0-0012	97.067	<u>71,577</u>
Total Homeland Security Grant Program			<u>150,265</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>190,251</u></b>

MARION COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(Continued)

<u>FEDERAL GRANTOR/</u> <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-09-1BU-1	14.228	68,752
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-10-1BU-1	14.228	48,692
Total Community Development Block Grants/State Program and Non-Entitlement Grants in Hawaii			<u>117,444</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>117,444</u></b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Passed Through Ohio Department of Youth Services</i>			
Juvenile Justice and Delinquency Prevention_Allocation to States	2008-JJ-DSO-0901	16.540	7,506
<i>Passed Through Ohio Attorney General's Office - Office of Justice Assistance</i>			
Crime Victim Assistance	2011VAGENE456	16.575	35,159
Crime Victim Assistance	2012VAGENE456	16.575	10,530
Total Crime Victim Assistance			<u>45,689</u>
<i>Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	2010-WF-VA2-8176	16.588	34,477
ARRA-Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	2009-RA-A02-2268	16.803	3,425
ARRA-Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	2009-JG-A01-2268A	16.803	17,231
Total Edward Byrne Memorial Justice Assistance Grant			<u>20,656</u>
<b>Total U.S. Department of Justice</b>			<b><u>108,328</u></b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
<i>Passed Through WIA Area 7 Board</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	2010-7251-1 / 2011-7251-1	17.258	141,428
WIA Adult Program-Administrative	2010-7251-1 / 2011-7251-1	17.258	3,655
Total WIA Adult Program			<u>145,083</u>
WIA Youth Activities	2010-7251-1 / 2011-7251-1	17.259	163,040
WIA Youth Activities-Administrative	2010-7251-1 / 2011-7251-1	17.259	5,317
Total WIA Youth Activities			<u>168,357</u>
WIA Dislocated Workers	2010-7251-1 / 2011-7251-1	17.260	220,065
WIA Dislocated Workers-Administrative	2010-7251-1 / 2011-7251-1	17.260	14,339
ARRA-WIA National Emergency Grant	2010-7251-1 / 2011-7251-1	17.260	12,588
Total WIA Dislocated Workers			<u>246,992</u>
WIA Dislocated Worker Formula Grants	2010-7251-1 / 2011-7251-1	17.278	7,701
WIA Dislocated Worker Formula Grants- Administrative	2010-7251-1 / 2011-7251-1	17.278	175
Total WIA Dislocated Worker Formula Grants			<u>7,876</u>
Total Workforce Investment Act (WIA) Cluster			<u>568,308</u>
<b>Total U.S. Department Labor</b>			<b><u>568,308</u></b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	82274	20.205	2,364,815
Highway Planning and Construction	84805	20.205	275,763
Highway Planning and Construction	87270	20.205	33,125
Highway Planning and Construction	87780	20.205	5,786
Highway Planning and Construction	87960	20.205	13,791
Highway Planning and Construction	88870	20.205	11,377
Highway Planning and Construction	90189	20.205	24,426
Highway Planning and Construction	90242	20.205	254,593
ARRA-Highway Planning and Construction	86315	20.205	1,182,514
Total Highway Planning and Construction			<u>4,166,190</u>
<i>Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services</i>			
Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	GG-2010-51-00-00-00237-00	20.605	62,987
Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	GG-2012-51-00-00-00272-00	20.605	19,342
Total Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons			<u>82,329</u>
<b>Total U.S. Department of Transportation</b>			<b><u>4,248,519</u></b>
<b><u>U.S. ELECTION ASSISTANCE COMMISSION</u></b>			
<i>Passed Through Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	31-6400076	90.401	823
<b>Total U.S. Election Assistance Commission</b>			<b><u>823</u></b>
<b>Total Federal Awards Expenditures</b>			<b><u>\$ 10,074,832</u></b>

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

**MARION COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

The County passes certain federal awards received from the Ohio Department of Jobs and Family Services to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

The County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**NOTE C - CHILD NUTRITION CLUSTER**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons 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 Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2011 is as follows:

Beginning loans receivable balance as of January 1, 2011	\$55,808
Loans made	0
Loan principal repaid	10,331
Ending loans receivable balance as of December 31, 2011	\$45,477
Cash balance on hand in the revolving loan fund as of December 31, 2011	\$85,498
Administrative costs expended during 2011	0

The table above reports gross loans receivable. The County does not estimate any of this receivable to be uncollectible as of December 31, 2011.

**NOTE E - MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**MARION COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(Continued)**

**NOTE F – MEDICAL ASSISTANCE PROGRAM ADMINISTRATIVE CLAIMING**

During the calendar year, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA # 93.778) in the amount of \$145,927. The deferred payment was for Medicaid Administrative Claiming (MAC) and Waiver Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC. This revenue is not listed on the County's Schedule of Federal Awards since the underlying expenses occurred in prior reporting periods.





# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Marion County  
222 West Center Street  
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio, (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 9, 2012, wherein we noted the County adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Marca Industries, Inc., the County's discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to Marca Industries, Inc.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that material financial statement misstatements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings that we consider a significant deficiency in internal control over financial reporting. We consider finding 2011-002 to be significant deficiency. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2011-001.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated July 9, 2012.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management, the Financial Report Review Committee, the Board of County Commissioners, federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.



**Dave Yost**  
Auditor of State

July 9, 2012



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND FEDERAL AWARDS EXPENDITURES SCHEDULE

Marion County  
222 West Center 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 could directly and materially affect each of Marion County's major federal programs for the year ended December 31, 2011. The *summary of auditor's results* section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to opine on the County's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with these requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with these requirements.

In our opinion, Marion County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

### Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the 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 directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

We noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated July 9, 2012.

#### **Federal Awards Expenditures Schedule**

We have also audited and issued our unqualified opinion on the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Marion County, Ohio, (the County) as of and for the year ended December 31, 2011, and have issued our report thereon dated July 9, 2012, wherein we noted the financial statements of Marca Industries, Inc., the County's discretely-presented component unit, were audited by other auditors. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 54* during the year. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, others within the County, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Dave Yost**  
Auditor of State

July 9, 2012

**MARION COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2011**

**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 weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control 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(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs:</b>	CFDA #93.558 – Temporary Assistance for Needy Families  CFDA #93.563 – Child Support Enforcement  CFDA #20.205 – Highway Planning and Construction
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$302,245 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

**MARION COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2011**  
**(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2011-001</b>
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**Finding for Recovery – Material Noncompliance**  
**Sick Leave Payouts**

Ohio Rev. Code § 124.39(B) states that except as provided in division (C) of this section, an employee of a political subdivision covered by section 124.38 or 3319.141 of the Revised Code may elect, at the time of retirement from active service with the political subdivision, and with ten or more years of service with the state, any political subdivisions, or any combination thereof, to be paid in cash for one-fourth the value of the employee’s accrued but unused sick leave credit. The payment shall be based on the employee’s rate of pay at the time of retirement and eliminates all sick leave credit accrued but unused by the employee at the time payment is made. An employee may receive one or more payments under this division, but the aggregate value of accrued but unused sick leave credit that is paid shall not exceed, for all payments, the value of thirty days of accrued but unused sick leave.

Furthermore, Ohio Rev. Code § 124.39(C) states that a political subdivision may adopt a policy allowing an employee to receive payment for more than one-fourth the value of the employee’s unused sick leave or for more than the aggregate value of thirty days of the employee’s unused sick leave, or allowing the number of years of service to be less than ten. The political subdivision may also adopt a policy permitting an employee to receive payment upon a termination of employment other than retirement or permitting more than one payment to any employee. Notwithstanding section 325.17 or any other section of the Revised Code authorizing any appointing authority of a county office, department, commission, or board to set compensation, any modification of the right provided by division (B) of this section, and any policy adopted under division (C) of this section, shall only apply to a county office, department, commission, or board if it is adopted in one of the following ways:

1. By resolution of the Board of County Commissioners for any office, department, commission, or board that receives at least one-half of its funding from the County general revenue fund.
2. By order of any appointing authority of a County office, department, commission, or board that receives less than one-half of its funding from the County general revenue fund. Such office, department, commission, or board shall provide written notice to the Board of County Commissioners of such order.
3. As part of a collective bargaining agreement.

*State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951)*, provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a “proper public purpose” rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only. Auditor of State Bulletin 2003-005 Expenditure of Public Funds/Proper Public Purpose states that the Auditor of State’s Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

**MARION COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2011**  
**(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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<b>Finding Number</b>	<b>2011-001 (Continued)</b>
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**Finding for Recovery – Material Noncompliance  
Sick Leave Payouts (Continued)**

Pursuant to the Marion County Board of Commissioners Employee Handbook Section 5.3, county employees who retire after ten (10) years of continuous service under the provisions of the Public Employees Retirement System or any other plan of the State of Ohio will be compensated for accumulated sick leave at the time of retirement at the rate of 25% of their accumulated sick leave for a period of payment not to exceed thirty (30) days. An employee must retire either through service/age retirement or through disability retirement to receive this cash out.

This policy was adopted by both the Board of Elections and Clerk of Courts.

Pursuant to the Marion County Children’s Services Personnel Manual Section 5.03, “In accordance with ORC 124.39(B), at the time retirement from Marion County Children Services, an employee with 10 or more years of service may receive 25% of accumulated sick leave, not to exceed a maximum of 30 days payment. Payment will be made at the employee’s current rate of pay and will result in the elimination of all sick leave credit accrued but unused at the time of payment.”

Employee sick leave payouts exceeded the limits set forth in Ohio Rev. Code § 124.39(C) and established policy as follows:

Calendar Year	Employee Name	County Office/ Department	Sick Leave Payout at Retirement	Sick Leave Payout based on ORC or Policy	Overpayment
2011	Akers, Dixie	Children Services	\$ 3,462	\$ 866	\$ 2,596
2011	Holt, Diana	Clerk of Courts	\$ 3,183	\$ 2,168	\$ 1,015
2011	Thomas, Pamela	Board of Elections	\$ 3,660	\$ 3,315	\$ 345
2011	Smith, Christina	Board of Elections	\$ 5,968	\$ 4,708	\$ 1,260
2012	Luton, Sharon	Board of Elections	\$ 1,297	\$ 329	\$ 968

There was no documentation to support that these overpayments were for an otherwise proper public purpose.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against former employee Dixie Akers in the amount of \$2,596 and in favor of the County’s Children Services Operating Fund in the amount of \$2,596; against former employee Diana Holt in the amount of \$1,015 and in the favor of the County’s Certificate of Administration Fund in the amount of \$1,015, and: against former employees Pamela Thomas in the amount of \$345, Christina Smith in the amount of \$1,260, and Sharon Luton in the amount of \$968 and in favor of the County’s General Fund in the amount of \$2,573.

**MARION COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2011**  
**(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
---

<b>Finding Number</b>	<b>2011-001 (Continued)</b>
-----------------------	-----------------------------

**Finding for Recovery – Material Noncompliance**  
**Sick Leave Payouts (Continued)**

On June 4, 2012, Diana Holt repaid \$1,015 to the County. On June 13, 2012, Dixie Akers repaid \$2,596 to the County.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is strictly liable for the amount of such expenditure. Seward v. National Surety Co., 120 Ohio St. 47 (1929); 1980 Op. Atty Gen. No. 80-074; Ohio Rev. Code Section 9.39; State, ex.rel. Village of Linndale v. Masten, 18 Ohio St. 3d 228 (1985). Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Atty Gen. No. 80-074.

Board of Elections Director Sophie Rogers calculated the overpayments to employees. Accordingly, Sophie Rogers, will be jointly and severally liable in the amount of \$2,573 and in favor of the County's General Fund.

We recommend the County develop and implement procedures over employee sick leave payouts to ensure such payments are made in accordance with state law and any applicable policy or collective bargaining agreement.

**Officials' Response:**

As Marion County Auditor, I have developed and implemented an extra step during the payroll process to ensure that payments for sick leave payouts are made in accordance with state law and any applicable policy or collective bargaining agreement. When a department turns in payout figures for sick leave, our payroll officer will now enter the data into a supplemental excel spreadsheet that will double check the accuracy of the payout, ensuring that the correct amount of sick leave is being paid out.

Joan M. Kasotis  
Marion County Auditor



**MARION COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2011**  
**(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS</b> <b>REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
---

<b>Finding Number</b>	<b>2011-002</b>
-----------------------	-----------------

**Significant Deficiency**  
**Monthly Bank Reconciliations (Clerk of Courts)**

The Clerk of Courts maintains bank accounts separate from the County Treasury through which the collections and disbursements of all moneys for the Legal and Title Divisions are made. Monthly bank reconciliations should be performed by the Clerk of Courts to determine if all receipts and disbursements have been properly posted. Reconciling items should be investigated at the time of the reconciliation and resolved in a timely manner. Documentation supporting all reconciling items should be included with the reconciliation. Once completed, the reconciliation should be reviewed for completeness and accuracy by the Board of Commissioners and/or an agreeable independent third-party.

When bank reconciliations are not properly performed timely, monthly fund balances may be understated or overstated and management cannot be assured that the ledgers reflect the proper financial activities of the Clerk of Courts. Also, lack of legislative monitoring of the monthly bank reconciliations may lead to errors, irregularities, or misappropriation of the Clerk of Courts' assets.

During 2011, the Clerk of Courts did not timely reconcile its accounting ledgers to the bank balances, with the December 2011 reconciliation not being completed until March 28, 2012. Additionally, included as a reconciling item on the December 2011 reconciliation, was an unposted wire transfer from July 15, 2009, which does not represent a true reconciling item from month to month. Furthermore, the December 31, 2011 reconciled bank to book balance was underreported due to \$51,901 in 2012 warrants being included as outstanding checks at December 31, 2011. Lastly, the December 2011 bank and book balances were unreconciled by \$62.

We recommend the Clerk of Courts perform monthly bank to book reconciliations that properly account for all transactions during the respective month. In addition, the bank reconciliations, including supporting documentation, should be reviewed by the Board of Commissioners and/or an agreeable independent third-party in order to assure accuracy and that all errors and/or irregularities are detected in a timely manner.

**Officials' Response:**

We did not receive a response from Officials to this Finding.

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

None

MARION COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
 OMB CIRCULAR A -133 § .315  
 DECEMBER 31, 2011

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain</b>
2010-001	Monthly bank reconciliations – Clerk of Courts	No	Not corrected – comment is being repeated in current audit as Finding 2011-002.
2010-002	Federal Awards Expenditures Schedule	No	Partially corrected – comment is being repeated in the current audit management letter.
2010-003	Allowable Rent Costs – Job and Family Services	Yes	



# **MARION COUNTY, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2011**



**MARION COUNTY, OHIO**

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2011**

ISSUED BY THE MARION COUNTY AUDITOR'S OFFICE  
JOAN M. KASOTIS  
COUNTY AUDITOR



**MARION COUNTY, OHIO**  
 Comprehensive Annual Financial Report  
 For the Year Ended December 31, 2011  
 Table of Contents

<b>I. INTRODUCTORY SECTION</b>	<b>Page</b>
Title Page .....	i
Table of Contents .....	ii
Transmittal Letter.....	v
Elected and Appointed Officials .....	xi
Organizational Chart .....	xii
Certificate of Achievement .....	xiii
 <b>II. FINANCIAL SECTION</b>	
Independent Accountants' Report.....	1
General Purpose External Financial Statements	
Management's Discussion and Analysis.....	3
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Assets .....	11
Statement of Activities.....	12
Fund Financial Statements	
Balance Sheet - Governmental Funds .....	14
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities.....	17
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	18
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities.....	20
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	22
Job and Family Services Fund .....	23
Motor Vehicle Gasoline Tax Fund.....	24
Children Services Fund.....	25
Developmental Disabilities Fund.....	26
Statement of Fund Net Assets - Enterprise Fund.....	27

**MARION COUNTY, OHIO**  
 Comprehensive Annual Financial Report  
 For the Year Ended December 31, 2011  
 Table of Contents (continued)

Statement of Revenues, Expenses, and Change in Fund Net Assets - Enterprise Fund .....	28
Statement of Cash Flows - Enterprise Fund.....	29
Statement of Fiduciary Assets and Liabilities - Agency Funds .....	30
Notes to the Basic Financial Statements .....	31
 Combining Statements and Individual Fund Schedules	
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions .....	75
Combining Balance Sheet - Nonmajor Governmental Funds.....	77
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	83
 Combining Statements - Fiduciary Funds	
Fund Descriptions .....	89
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	90
Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual.....	95
Major Funds .....	96
Nonmajor Funds.....	107
 <b>III. STATISTICAL SECTION</b>	
Statistical Section Description .....	S1
Net Assets by Component - Last Nine Years .....	S2
Changes in Net Assets - Last Nine Years .....	S4
Fund Balances, Governmental Funds - Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds - Last Ten Years.....	S10
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years .....	S14
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years.....	S16
Property Tax Levies and Collections - Real and Public Utility Real Property Taxes - Last Ten Years .....	S22

**MARION COUNTY, OHIO**  
 Comprehensive Annual Financial Report  
 For the Year Ended December 31, 2011  
 Table of Contents (continued)

Property Tax Levies and Collections - Tangible Personal Property Taxes - Last Ten Years .....	S23
Principal Property Taxpayers - Current Year and Nine Years Ago .....	S25
Taxable Sales by Type - Last Ten Years .....	S26
Ratios of Outstanding Debt by Type - Last Ten Years .....	S28
Legal Debt Margin - Last Ten Years .....	S30
Ratios of General Bonded Debt Outstanding - Last Ten Years .....	S32
Demographic and Economic Statistics - Last Ten Years .....	S33
Principal Employers - Current Year and Nine Years Ago .....	S35
Full-Time Equivalent County Government Employees by Function/Program - Last Ten Years .....	S36
Operating Indicators by Program/Department - Last Ten Years .....	S38
Capital Asset Statistics by Program/Department - Last Ten Years .....	S42





## Joan M. Kasotis Marion County Auditor



Marion County Building  
222 W. Center St., Suite 1031  
Marion, Ohio 43302-3646

July 9, 2012

Phone: (740) 223-4020 • Fax: (740) 223-4029  
e-mail: [auditor@co.marion.oh.us](mailto:auditor@co.marion.oh.us)  
web site: [www.co.marion.oh.us/auditor](http://www.co.marion.oh.us/auditor)

Honorable Dan Russell  
Honorable Paul Andrew Appelfeller  
Honorable Kenneth Stiversson

Citizens of Marion County:

It is my pleasure to present Marion County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2011. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Marion County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to insure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Marion County to gain a true understanding of Marion County's finances.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Accountants' Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The State of Ohio Auditor's Office has issued an unqualified opinion on Marion County's financial statements for the year ended December 31, 2011. The Independent Accountants' Report is located at the front of the financial section of this report.

State law requires the County to file basic financial statements with the Auditor of State within one hundred fifty days after year end. This report fulfills that requirement.

### PROFILE OF MARION 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 an estimated population of 65,655 in 2011.



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 Treasurer, Recorder, Engineer, Clerk of Courts, Coroner, Prosecutor, and Sheriff. All of these officials serve four year terms. The Common Pleas Court Judges, the Family Court Judge, and the Juvenile/Probate Court Judge are elected on a county-wide basis to oversee the County's judicial system. Judges are elected to six year terms.

The financial statements in this report include the primary government, which is composed of all funds, departments, boards, and agencies that make up the County's legal entity and the component unit, which is a legally separate organization that is fiscally dependent on the County or for which the County is financially accountable. The County's discretely presented component unit, which has contractual agreements with the Marion County Board of Developmental Disabilities, is the Marion Area Retarded Children and Adults (MARCA) Industries.

The County is the fiscal agent, but the County is not financially accountable, for the Marion County Regional Planning Commission, Marion County Soil and Water Conservancy District, Marion County Board of Health, Local Emergency Planning Commission, Marion County Family and Children First, Crawford County Family and Children First, County Park District, DKMM Solid Waste District, Marion-Crawford Mental Health Board, and the Marion-Hardin Corrections Commission.

The County is located in Central Ohio abutting Crawford, Delaware, Hardin, Morrow, Union, and Wyandot counties. The County is well situated in the heart of a diverse region. It is approximately fifty miles north of the City of Columbus, ninety miles southeast of Toledo, and one hundred fifteen miles southwest of Cleveland.

The County's land use is broken down as follows:

	Percent of Assessed Valuation for Real Property
Residential	63.66%
Agricultural	12.14
Commercial/Industrial	17.47
Public Utility	6.60
Governmental	.13
	<u>100.00%</u>

There are a number of special districts and other governmental entities currently performing particular functions in the County. These include four fire districts, four park districts, and one conservancy district.

Banking and financial services are provided to the County area by offices of several commercial banks and savings and loans associations, two of which have their principal offices in the County.

One daily newspaper serves the County. The County is within the broadcast area of four television stations and three local AM and FM radio stations. Multi-channel cable television services, including educational, governmental, and public access channels are provided in the County's area by Time Warner Cable.

The Marion Campus of the Ohio State University and Marion Technical College are located within the County and provide a wide range of educational opportunities. There are ten other colleges and universities within a sixty-minute drive.

Marion General Hospital is located within the City of Marion and has two hundred seventy beds and is the largest medical center within a forty-mile radius of the City.

There are numerous parks operated by municipalities and townships as well as a county-wide park district which focuses on providing continuing natural areas to the citizens. The focus of the parks is to continue to provide and/or improve our natural areas for the pleasure, education, and recreation of the Marion County citizens.

The County is known as the home of the 29th President of the United States, Warren G. Harding (1921-1923). The Harding Home and Museum and the Harding Memorial, located within the City of Marion, draw visitors from all over the country.

The main branch of the Marion Public Library with its 176,748 volumes and 27,813 audio-visual media is located in the City of Marion. The Library also has three branches located in other villages within the County.

Marion County is the home of the Marion Correctional Institution and the North Central Correctional Institution; two state correction facilities that provide jobs for seven hundred seventy-six persons. Both compounds are located on Marion Williamsport Road. As of January 1, 2012, the North Central Correctional Institution was merged with an adjacent previously shuttered juvenile prison and is now operated by a private vendor, and has changed its name to Marion County Correctional Complex. The Complex is operated by the Management and Training Corporation. Personnel employed with the complex are no longer State employees. The Multi-County Corrections Center, jointly operated by Marion and Hardin Counties, retains forty-eight employees and can also be found on Marion Williamsport Road.

Major railroads serving the County include CSX and Norfolk Southern. U.S. 23 runs through the County, along with twelve State highways which enable trucking companies to provide motor freight carrier service between the County and various points throughout the United States.

The Port Columbus International Airport is within a sixty minute drive from the County. Limited local air service is available nearby at Marion Municipal Airport, which is designed for general use.

The County maintains a bond rating of AA3 with Moody's Investor Services.

The County has significant responsibilities in the areas of general government, administration of justice, road and bridge maintenance, health care, sanitation, public welfare, social services, and public assistance. The County also operates an enterprise fund, which is the Sewer District Fund.

The County negotiates with two bargaining units, the Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expires on June 30, 2014, for the Sheriff's department. The County also negotiates with the American Federation of State, County, and Municipal Employees Local 2694, whose agreement expires on February 19, 2013, for the County Engineer's department. The remaining full-time County employees have not elected to join a bargaining unit.

## LOCAL ECONOMY

Phase II of the Northwest Connector Project has a completion date set for July 2012. This phase of the project connects Marion Williamsport Road to State Route 309. The completion of this project creates a bypass that allows traffic from U.S. 23 bound for Marion's industrial area on the west side of town to avoid traffic congestion in downtown Marion. This project also creates an industrial corridor that will allow for the growth of the Marion community for years to come.

The County Commissioners approved a memorandum of understanding for The Collabor8 Pilot Project, which involves the Ohio Department of Job and Family Services partnering with seven other county Job and Family Services departments, which includes Marion County. This project created a call center that will transfer calls to the first available person in one of the seven offices and began operating on January 1, 2012. Clients will no longer have to wait for their individual case manager. All case files will be shared among all of the staff, so anyone will be able to handle an inquiry.

A .5 percent sales tax increase was passed by County Commissioners as an emergency tax levy needed to balance the budget and avoid additional cuts to County departments. Residents launched a fight against this sales tax increase, getting a referendum placed on the ballot. This sales tax issue was defeated and the sales tax rate returned to 6.5 percent on April 1, 2012.

For 2011, the unemployment rate for Marion County decreased from 10.2 percent to 8.4 percent.

The General Fund has had a significant change in fund balance; a reduction of \$1,216,067, or 33 percent. In an effort to cut costs for 2012, the County implemented a plan to cut employees in the Sheriff's department, the County Commissioners' office, and the County Recorder's office. The County Office building hours have been cut by closing on Fridays at twelve-thirty. A total of 15.5 percent was cut from the General Fund budget, except for the Sheriff's Department which was cut by 10 percent. With a large General Fund deficit projected by 2013, it is projected that an additional 10 percent cut in the budget will be necessary for some County offices in addition to the 26 percent already reduced in the last three years. The current financial forecast for 2013 reflects that the General Fund departments will be working from appropriations that are less than half what they received in 2008.

### LONG-TERM FINANCIAL PLANNING

Currently, the main objectives of the County are to continue to maintain the General Fund's cash balance and provide funding as needed for capital improvements. The main tool in reaching these goals is to help grow the retail tax base and thus increase the County's sales tax revenue, issue debt as necessary to fund needed improvements, and protect the County's bond rating of AA3.

During 2011, the County rolled over the notes for the construction of infrastructure related to the development of Legacy Crossing and Menards. These notes are to be repaid with revenues derived from the tax incremental financing agreements. The County also rolled over the notes for the extension of University Drive.

### RELEVANT FINANCIAL POLICIES

The County has a responsibility to its citizens to carefully account for public funds, to manage finances wisely, and to plan for the provision of services desired by the public. Sound financial policies are necessary to carry out that responsibility.

The County has established relevant financial policies for investments, capital assets, and the budget. The purpose of the investment policy is to provide for complete safety of the portfolio's principal value, assure adequate liquidity, and earn a market rate of return. The investment policy is reviewed annually for compliance and to assure the flexibility necessary to effectively manage the investment portfolio.

The goal of the capital assets inventory system and policy is to provide control and accountability over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the annual financial statements. The County recognizes the importance of preserving the community's capital assets and to ensure that future needs are met.

Finally, the budget policy is designed to provide conceptual standards for financial decision making, enhance consistency in financial decisions, and establish parameters for administration to use in directing the day-to-day financial affairs of the County. One-time or special purpose revenues will be used to finance capital projects or for expenditures required by the revenue and not to subsidize recurring personnel costs or other operating costs.

### MAJOR INITIATIVES

The Ohio State University has signed a memorandum of understanding that will enable the Marion County Engineer to move forward with plans to extend University Drive through the Marion campus. This extension will connect State Route 95 to State Route 529 and will extend the portion that runs from State Route 309 to State Route 95 which has become one of the most traveled roads in Marion County.

With the approval of a 50 percent, ten year real estate tax abatement, U.S. Yachiyo, Inc., a Honda Motor Co. Ltd. affiliate announced a 40,000 square foot expansion to its Marion facility located on Kellogg Parkway. This project will create more than thirty additional full-time permanent jobs and eight temporary full-time jobs during the first year. The company selected the Marion facility over other options citing its cost competitiveness along with the consistent quality of product produced at the location.

To promote economic development, Marion CAN DO, the private-public economic development agency for the City of Marion and the County, partnered with several other counties and cities to be part of Columbus2020. This public-private organization, which also includes many of the area's education and industry leaders, works to retain and expand operations for current employers and encourages new companies to locate in the Central Ohio region.

### AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Marion County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2010. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR that satisfies 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 the GFOA for their review.

The preparation of this report could not have been accomplished 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. Planning, coordinating, compiling and, finally, completing this report has been the responsibility of Deputy Auditor, Gina Beard. I gratefully acknowledge her contributions as well as those of the other members of the Auditor's staff, including Karen Rizer, Angela Smith, and Angela Claypool.

Respectfully submitted,

*Joan M. Kasotis*

Joan M. Kasotis  
Marion County Auditor

# MARION COUNTY, OHIO

Elected and Appointed Officials

December 31, 2011

## COMMISSIONERS

Dan Russell  
Paul Andrew Appelfeller  
Kenneth Stiverson

## AUDITOR

Joan M. Kasotis

## TREASURER

Janet Draper

## RECORDER

Mary Jo Osmun  
(retired 1/31/12)  
Karen Douglas  
(appointed 2/1/12)

## COMMON PLEAS JUDGE/GENERAL DIVISION

William Finnegan

## COMMON PLEAS JUDGE/GENERAL DIVISION

Robert S. Davidson

## COMMON PLEAS JUDGE/FAMILY COURT DIVISION

Deborah A. Alspach

## JUVENILE AND PROBATE JUDGE

Robert D. Fragale

## ENGINEER

Bradley K. Irons

## CLERK OF COURTS

Julie M. Kagel

## CORONER

Marc Comianos M.D.

## PROSECUTOR

Brent Yager

## SHERIFF

Tim Bailey

## AGENCY AND DEPARTMENTS HEADS

### ADMINISTRATOR

Lenora Mayes

### BOARD OF ELECTIONS

Sophie Rogers

### SANITARY ENGINEER

Roger L. Dietrich

### CHILDREN SERVICES

Jacqueline Ringer

### JOB AND FAMILY SERVICES

Roxane Somerlot

### COMMUNITY MENTAL HEALTH

Jody Demo-Hodgins

### DEVELOPMENTAL DISABILITIES

Cheryl Plaster

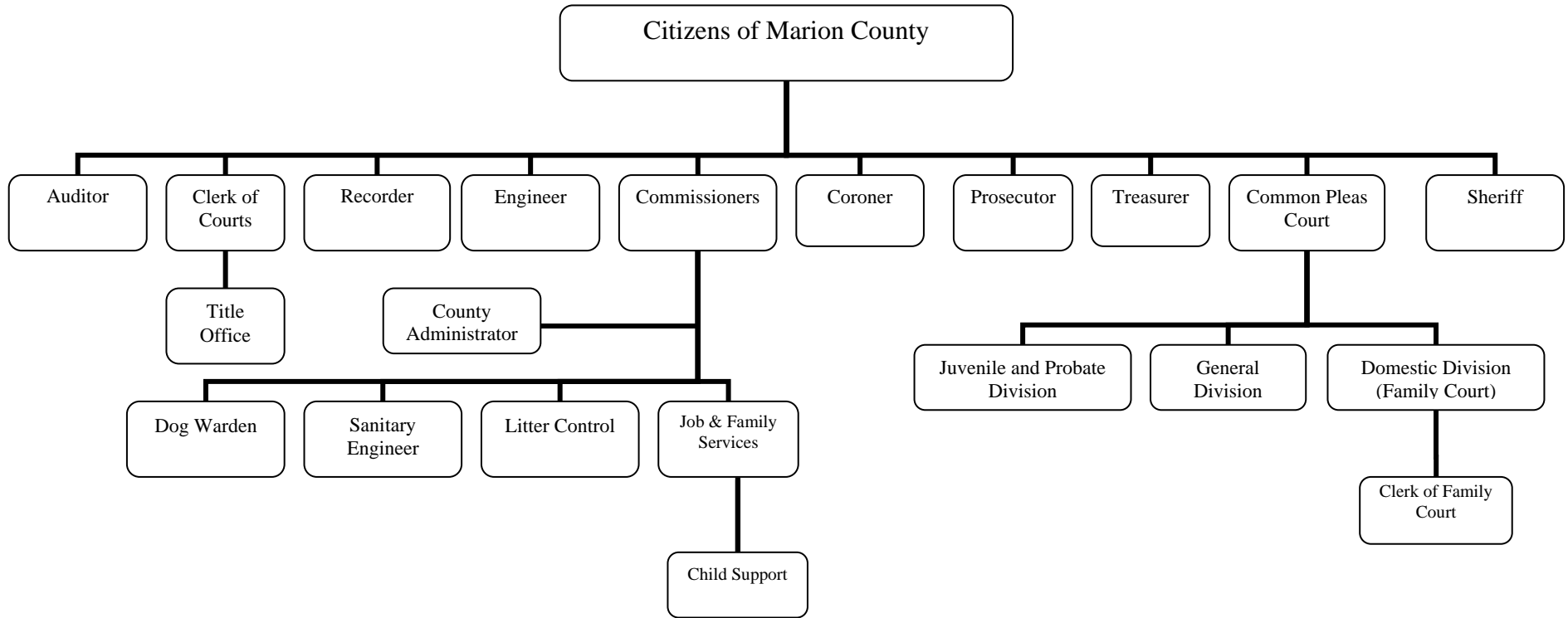
### LITTER CONTROL

Angela Carbetta

### VETERANS SERVICE

Richard Reish

# MARION COUNTY, OHIO ORGANIZATIONAL CHART



ix:

## OFFICES AND APPOINTED BOARDS

- |                            |  |  |                     |                       |
|----------------------------|--|--|---------------------|-----------------------|
| BUDGET<br>COMMISSION       | BOARD OF<br>REVISION                   | BOARD OF<br>ELECTIONS  | VETERANS<br>SERVICE | RECORDS<br>COMMISSION |
| CHILDREN<br>SERVICES BOARD | BOARD OF<br>DEVELOPMENTAL DISABILITIES | BOARD OF ALCOHOL, DRUG ADDICTION<br>AND MENTAL HEALTH SERVICES |                     |                       |

# 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, 2010

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.



*Linda C. Davison*

President

*Jeffrey R. Enos*

Executive Director



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**FINANCIAL  
SECTION**



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Marion County  
222 West Center Street  
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio (the County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of MARCA Industries, Inc., the County's 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 MARCA Industries, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of MARCA Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not 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 the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Developmental Disabilities funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2011, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 9, 2012, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provides additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



**Dave Yost**  
Auditor of State

July 9, 2012

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
Unaudited

The discussion and analysis of Marion County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2011. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand Marion County's financial position.

The statement of net assets and the statement of activities provide information about the activities of the County as a whole, presenting both an aggregate and a longer-term view of the County.

Fund financial statements provide a greater level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. Fund financial statements report the County's most significant funds individually and the County's non-major funds in a single column. The County's major funds are the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, and Sewer District funds.

**REPORTING THE COUNTY AS A WHOLE**

The statement of net assets and the statement of activities reflect how the County did financially during 2011. These statements include all assets and liabilities using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the County as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors, some financial, some not. Non-financial factors can include changes in the County's property tax base and the condition of the County's capital assets. These factors must be considered when assessing the overall health of the County.

In the statement of net assets and the statement of activities, the County is divided into two types of activities:

- Governmental Activities - Most of the County's programs and services are reported here, including general government legislative and executive and judicial, public safety, public works, health, human services, economic development, and conservation and recreation. These services are primarily funded by property and sales taxes and from intergovernmental revenues, including federal and state grants and other shared revenues.
- Business-Type Activity - This service is provided on a charge for services basis and is intended to recover all or most of the costs of the service provided. The County's sanitary sewer operations are reported here.

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
Unaudited

**REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS**

Fund financial statements provide detailed information about the County's major funds, the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, and Sewer District funds. While the County uses many funds to account for its financial transactions, these are the most significant.

Governmental Funds - The County's governmental funds are used to account for essentially the same programs reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds and focus on how money flows into and out of the funds as well as the balances available for spending at year end. These funds are reported on the modified accrual basis of accounting which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to help make this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Enterprise Fund - The County's enterprise fund uses the accrual basis of accounting, the same as that used for the business-type activity on the government-wide financial statements.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. These funds also use the accrual basis of accounting.

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
Unaudited

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Table 1 provides a summary of the County's net assets for 2011 and 2010.

Table 1  
Net Assets

	Governmental Activities		Business-Type Activity		Total	
	2011	2010	2011	2010	2011	2010
<u>Assets</u>						
Current and Other Assets	\$42,035,891	\$42,915,976	\$3,521,092	\$3,502,092	\$45,556,983	\$46,418,068
Capital Assets, Net	72,402,223	66,391,105	7,523,891	7,816,496	79,926,114	74,207,601
Total Assets	114,438,114	109,307,081	11,044,983	11,318,588	125,483,097	120,625,669
<u>Liabilities</u>						
Current and Other Liabilities	12,135,194	12,644,273	65,804	64,193	12,200,998	12,708,466
Long-Term Liabilities	12,406,101	12,878,102	2,160,068	2,330,565	14,566,169	15,208,667
Total Liabilities	24,541,295	25,522,375	2,225,872	2,394,758	26,767,167	27,917,133
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	63,522,762	58,398,527	5,444,565	5,567,564	68,967,327	63,966,091
Restricted	25,789,516	24,748,371	0	0	25,789,516	24,748,371
Unrestricted	584,541	637,807	3,374,546	3,356,266	3,959,087	3,994,073
Total Net Assets	\$89,896,819	\$83,784,705	\$8,819,111	\$8,923,830	\$98,715,930	\$92,708,535

Total net assets for governmental activities increased 7 percent from the prior year. Net capital assets increased 9 percent principally from the completion of the courthouse renovations and the continuation of the Northwest Connector road and bridge project. A similar increase is reflected in invested in capital assets, net of related debt. Restricted net assets did not change significantly. Unrestricted net assets decreased as the County continued to use cash reserves to fund basic operations.

Business-type activities changed very little from the prior year.

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
Unaudited

Table 2 reflects the change in net assets for 2011 and 2010.

Table 2  
Change in Net Assets

	Governmental Activities		Business-Type Activity		Total	
	2011	2010	2011	2010	2011	2010
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$5,323,619	\$5,269,353	\$1,040,801	\$997,534	\$6,364,420	\$6,266,887
Operating Grants, Contributions, and Interest	19,044,052	18,457,094	0	0	19,044,052	18,457,094
Capital Grants and Contributions	4,588,222	8,389,802	104,264	78,249	4,692,486	8,468,051
<b>Total Program Revenues</b>	<b>28,955,893</b>	<b>32,116,249</b>	<b>1,145,065</b>	<b>1,075,783</b>	<b>30,100,958</b>	<b>33,192,032</b>
General Revenues						
Property Taxes	6,594,254	6,540,173	0	0	6,594,254	6,540,173
Payment in Lieu of Taxes	386,197	387,965	0	0	386,197	387,965
Sales Taxes	7,909,112	6,511,622	0	0	7,909,112	6,511,622
Grants and Entitlements not Restricted to Other Programs	1,616,108	1,830,628	0	0	1,616,108	1,830,628
Interest	270,512	353,724	2,012	4,967	272,524	358,691
Other	2,164,945	2,246,706	1,794	3,361	2,166,739	2,250,067
<b>Total General Revenues</b>	<b>18,941,128</b>	<b>17,870,818</b>	<b>3,806</b>	<b>8,328</b>	<b>18,944,934</b>	<b>17,879,146</b>
<b>Total Revenues</b>	<b>47,897,021</b>	<b>49,987,067</b>	<b>1,148,871</b>	<b>1,084,111</b>	<b>49,045,892</b>	<b>51,071,178</b>
<u>Program Expenses</u>						
General Government						
Legislative and Executive	6,327,585	6,289,917	0	0	6,327,585	6,289,917
Intergovernmental	212,793	216,492	0	0	212,793	216,492
Judicial	2,715,638	2,507,786	0	0	2,715,638	2,507,786
Public Safety	10,223,590	10,014,134	0	0	10,223,590	10,014,134
Intergovernmental	3,600	3,600	0	0	3,600	3,600
Public Works	4,170,011	5,192,878	0	0	4,170,011	5,192,878
Health	7,261,710	6,948,908	0	0	7,261,710	6,948,908
Intergovernmental	11,530	11,530	0	0	11,530	11,530
Human Services	10,031,512	10,934,847	0	0	10,031,512	10,934,847
Economic Development						
Intergovernmental	159,990	156,000	0	0	159,990	156,000
Conservation and Recreation	8,984	2,000	0	0	8,984	2,000
Intergovernmental	140,000	137,397	0	0	140,000	137,397
Interest and Fiscal Charges	517,964	512,986	0	0	517,964	512,986
Sewer District	0	0	1,253,590	1,172,782	1,253,590	1,172,782
<b>Total Expenses</b>	<b>41,784,907</b>	<b>42,928,475</b>	<b>1,253,590</b>	<b>1,172,782</b>	<b>43,038,497</b>	<b>44,101,257</b>

(continued)



**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
Unaudited

Table 2  
Changes in Net Assets  
(continued)

	Governmental Activities		Business-Type Activity		Total	
	2011	2010	2011	2010	2011	2010
Change in Net Assets	\$6,112,114	\$7,058,592	(\$104,719)	(\$88,671)	\$6,007,395	\$6,969,921
Net Assets at Beginning of Year	83,784,705	76,726,113	8,923,830	9,012,501	92,708,535	85,738,614
Net Assets at End of Year	<u>\$89,896,819</u>	<u>\$83,784,705</u>	<u>\$8,819,111</u>	<u>\$8,923,830</u>	<u>\$98,715,930</u>	<u>\$92,708,535</u>

For governmental activities, there was a significant decrease in capital grants and contributions. In 2010, the county received several grants for the construction of the Northwest Connector, which included over \$3.5 million in American Recovery and Reinvestment Act grants. Overall, general revenues increased by 6 percent. The principal increase was due to sales tax revenues. The County Commissioners' imposed an additional .5 percent sales tax that began on October 1, 2011. Although the voters repealed the additional sales tax, the County will collect, according to State statute, six months of this additional sales tax.

The County experienced an overall decrease in expenses. Expenses within the public works program decreased from a greater number of infrastructure projects in the prior year. The decrease in the human services program was attributable to the Ohio Department of Job and Family Services directly paying for child care reimbursements rather than at the County level.

For business-type activities, capital grants and contributions increased from funding for the engineering of a lift station. Expenses for business-type activities increased by 7 percent for costs associated with repairing the wastewater treatment plants.

Table 3 indicates the total cost of services and the net cost of services for governmental activities. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3  
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2011	2010	2011	2010
General Government				
Legislative and Executive	\$6,327,585	\$6,289,917	\$4,088,114	\$3,948,083
Intergovernmental	212,793	216,492	212,793	216,492
Judicial	2,715,638	2,507,786	1,224,108	1,160,080
Public Safety	10,223,590	10,014,134	6,568,423	7,117,651
Intergovernmental	3,600	3,600	3,600	3,600

(continued)

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
Unaudited

Table 3  
Governmental Activities  
(continued)

	Total Cost of Services		Net Cost of Services	
	2011	2010	2011	2010
Public Works	\$4,170,011	\$5,192,878	(\$5,462,528)	(\$7,725,152)
Health	7,261,710	6,948,908	3,324,235	3,770,885
Intergovernmental	11,530	11,530	11,530	11,530
Human Services	10,031,512	10,934,847	2,032,445	1,534,550
Economic Development	0	0	0	0
Intergovernmental	159,990	156,000	159,990	156,000
Conservation and Recreation	8,984	2,000	8,340	(31,876)
Intergovernmental	140,000	137,397	140,000	137,397
Interest and Fiscal Charges	517,964	512,986	517,964	512,986
Total Expenses	\$41,784,907	\$42,928,475	\$12,829,014	\$10,812,226

A significant portion of the expenses for the legislative and executive, public safety, and health programs are funded by property taxes, sales taxes, and intergovernmental revenues. Legislative and executive activities include costs associated with the general administration of County government. Administration consists of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The majority of public safety activities pertain to the expenses of the Sheriff's department. Health activities primarily pertain to developmental disabilities programs.

Judicial activities relate to the court systems operated by the County, which are significantly supported by the fines and court costs.

The majority of the public works program costs is for the operations of the Engineer and is funded by gasoline taxes, motor vehicle license fees, and grants. In 2011, the County received capital funding from Issue II, the Ohio Department of Rail, and the Ohio Department of Development for the Northwest Connector road and bridge project.

Medicaid reimbursements offset a significant portion of the costs of the health program.

Human services activities include the expenses for Job and Family Services and Children Services and are largely funded by grants; however, Children Services activities are also funded by property taxes.

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
Unaudited

**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

The County's major governmental funds are the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Developmental Disabilities funds. Fund balance in the General Fund decreased 33 percent. Although revenues stayed approximately the same as in the prior year, expenditures increased for increased costs associated with the Prosecutor, Board of Elections, Family Court, and Sheriff's departments.

Revenues decreased almost 21 percent in the Job and Family Services Fund. Revenues from the State were reduced due to the Ohio Department of Job and Family Services directly paying child care reimbursements. Expenditures also decreased due to this change. However, revenues continued to be greater than expenditures providing for a 27 percent increase in fund balance.

Fund balance in the Motor Vehicle Gasoline Tax Fund increased 6 percent principally from project costs remaining within the current year revenues.

Fund balance in the Children Services Fund did not change significantly.

Fund balance in the Developmental Disabilities Fund increased by 6 percent. Medicaid reimbursements for this program increased in 2011 which resulted in a 17 percent increase in overall revenues; whereas, expenditures did not change significantly.

**BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS**

The County's enterprise fund is the Sewer District Fund. In 2011, net assets changed by 1 percent.

**BUDGETARY HIGHLIGHTS**

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund. Revenues did not change significantly from the original budget to final budget nor from final budget to actual revenues. Changes in appropriations from the original budget to the final budget increased almost 5 percent from an increase in costs associated with the Prosecutor, Board of Elections, Family Court, and Sheriff's departments. The change from the final budget to actual expenditures was not significant.

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
Unaudited

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2011, was \$63,522,762 and \$5,444,565, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; vehicles; and sewer lines. The primary additions for government activities included construction in progress and road and bridge improvements. Disposals were not significant. For business-type activities, additions consisted of a truck. There were no disposals. Additional information regarding the County's capital assets can be found in Note 11 to the basic financial statements.

At December 31, 2011, the County's outstanding debt included \$3,725,000 in bond anticipation notes, \$10,568,583 in general obligation bonds, and \$346,311 in Issue II loans. Of this amount, \$2,127,999 will be repaid from the business-type activity.

In addition to the debt outlined above, the County's long-term obligations also included compensated absences. Additional information regarding the County's long-term obligations can be found in Note 18 to the basic financial statements.

**CURRENT ISSUES**

For 2012, the County Commissioners reduced the General Fund budget for all departments by 15.5 percent, except for the Sheriff's department, which was reduced by 10 percent.

The Northwest Connector Road, that includes an overpass over the CSX railroad, will be opened in July 2012.

The County paid \$110,000 on the Legacy Crossing general obligation notes that were due on April 26, 2012, leaving a remaining balance of \$2,070,000. The new notes have an interest rate of 1.25 percent and will mature on April 25, 2013.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the County's finances for all those interested in our County's financial well being. Questions concerning any of the information provided in this report or requests for additional information should be directed to Joan M. Kasotis, Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

**Marion County, Ohio**  
Statement of Net Assets  
Primary Government as of December 31, 2011  
Component Unit as of June 30, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	Marca Industries
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$23,333,542	\$3,175,995	\$26,509,537	\$0
Cash and Cash Equivalents in Segregated Accounts	8,435	0	8,435	38,873
Cash and Cash Equivalents with Fiscal Agent	439,442	0	439,442	3,097
Investments in Segregated Accounts	0	0	0	37,852
Accounts Receivable	9,608	295,533	305,141	79,774
Sales Taxes Receivable	2,919,340	0	2,919,340	0
Accrued Interest Receivable	124,761	0	124,761	0
Due from Other Governments	6,295,977	0	6,295,977	0
Internal Balances	(891)	891	0	0
Due from External Party	7,958	0	7,958	0
Due from Primary Government	0	0	0	1,141
Prepaid Items	665,772	0	665,772	5,963
Materials and Supplies Inventory	0	0	0	5,891
Property Taxes Receivable	7,555,458	0	7,555,458	0
Payment in Lieu of Taxes Receivable	443,454	0	443,454	0
Loans Receivable	45,477	0	45,477	0
Special Assessments Receivable	71,617	0	71,617	0
Workers' Compensation Deposit	0	0	0	1,000
Unamortized Issuance Costs	115,941	48,673	164,614	0
Nondepreciable Capital Assets	20,124,479	198,558	20,323,037	0
Depreciable Capital Assets, Net	52,277,744	7,325,333	59,603,077	78,432
<b>Total Assets</b>	<b>114,438,114</b>	<b>11,044,983</b>	<b>125,483,097</b>	<b>252,023</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	712,676	14,001	726,677	56,697
Accounts Payable	512,395	13,817	526,212	5,205
Contracts Payable	862,230	0	862,230	0
Retainage Payable	412,818	0	412,818	0
Matured Compensated Absences Payable	16,391	0	16,391	0
Due to Other Governments	644,351	31,401	675,752	0
Due to External Party	104	0	104	0
Due to Component Unit	1,141	0	1,141	0
Deposits Held and Due to Others	0	0	0	3,097
Claims Payable	45,355	0	45,355	0
Accrued Interest Payable	66,277	6,585	72,862	0
Notes Payable	1,655,000	0	1,655,000	0
Deferred Revenue	7,206,456	0	7,206,456	0
Long-Term Liabilities				
Due Within One Year	2,973,226	172,075	3,145,301	9,317
Due in More Than One Year	9,432,875	1,987,993	11,420,868	38,980
<b>Total Liabilities</b>	<b>24,541,295</b>	<b>2,225,872</b>	<b>26,767,167</b>	<b>113,296</b>
<b><u>Net Assets</u></b>				
Invested in Capital Assets, Net of Related Debt	63,522,762	5,444,565	68,967,327	30,135
Restricted for:				
Capital Projects	3,472,924	0	3,472,924	0
Public Safety	1,208,063	0	1,208,063	0
Public Works	3,452,064	0	3,452,064	0
Health	8,842,211	0	8,842,211	0
Human Services	6,957,461	0	6,957,461	0
Other Purposes	1,856,793	0	1,856,793	0
Unrestricted	584,541	3,374,546	3,959,087	108,592
<b>Total Net Assets</b>	<b>\$89,896,819</b>	<b>\$8,819,111</b>	<b>\$98,715,930</b>	<b>\$138,727</b>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Activities  
Primary Government For the Year Ended December 31, 2011  
Component Unit For the Year Ended June 30, 2011

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<b><u>Governmental Activities</u></b>				
General Government				
Legislative and Executive	\$6,327,585	\$2,154,076	\$85,395	\$0
Intergovernmental	212,793	0	0	0
Judicial	2,715,638	1,192,936	298,594	0
Public Safety	10,223,590	1,036,636	2,578,531	40,000
Intergovernmental	3,600	0	0	0
Public Works	4,170,011	508,870	4,666,210	4,457,459
Health	7,261,710	181,798	3,665,558	90,119
Intergovernmental	11,530	0	0	0
Human Services	10,031,512	249,303	7,749,764	0
Economic Development				
Intergovernmental	159,990	0	0	0
Conservation and Recreation	8,984	0	0	644
Intergovernmental	140,000	0	0	0
Interest and Fiscal Charges	517,964	0	0	0
Total Governmental Activities	41,784,907	5,323,619	19,044,052	4,588,222
<b><u>Business-Type Activity</u></b>				
Sewer District	1,253,590	1,040,801	0	104,264
Total Primary Government	\$43,038,497	\$6,364,420	\$19,044,052	\$4,692,486
<b><u>Component Unit</u></b>				
Marca Industries	\$937,449	\$821,565	\$105,591	\$0

**General Revenues**

Property Taxes Levied for  
    General Operating  
    Health-Developmental Disabilities  
    Health-Marca Capital  
    Human Services-Children Services  
    Human Services-Senior Services  
Payment in Lieu of Taxes  
Sales Taxes  
Grants and Entitlements not Restricted to Other Programs  
Interest  
Other

Total General Revenues

Change in Net Assets

Net Assets at Beginning of Year - Restated (Note 3)

Net Assets at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets

Primary Government		Component Unit	
Governmental Activities	Business-Type Activity	Total	Marca Industries
(\$4,088,114)	\$0	(\$4,088,114)	\$0
(212,793)	0	(212,793)	0
(1,224,108)	0	(1,224,108)	0
(6,568,423)	0	(6,568,423)	0
(3,600)	0	(3,600)	0
5,462,528	0	5,462,528	0
(3,324,235)	0	(3,324,235)	0
(11,530)	0	(11,530)	0
(2,032,445)	0	(2,032,445)	0
(159,990)	0	(159,990)	0
(8,340)	0	(8,340)	0
(140,000)	0	(140,000)	0
(517,964)	0	(517,964)	0
(12,829,014)	0	(12,829,014)	0
0	(108,525)	(108,525)	0
(12,829,014)	(108,525)	(12,937,539)	0
0	0	0	(10,293)
2,087,575	0	2,087,575	0
2,489,882	0	2,489,882	0
259,999	0	259,999	0
1,102,922	0	1,102,922	0
653,876	0	653,876	0
386,197	0	386,197	0
7,909,112	0	7,909,112	0
1,616,108	0	1,616,108	0
270,512	2,012	272,524	6,846
2,164,945	1,794	2,166,739	19,401
18,941,128	3,806	18,944,934	26,247
6,112,114	(104,719)	6,007,395	15,954
83,784,705	8,923,830	92,708,535	122,773
\$89,896,819	\$8,819,111	\$98,715,930	\$138,727

**Marion County, Ohio**

Balance Sheet

**Governmental Funds**

December 31, 2011

	<u>General</u>	<u>Job and Family Services</u>	<u>Motor Vehicle Gasoline Tax</u>
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$1,370,852	\$1,265,062	\$1,284,155
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	22	0	0
Sales Taxes Receivable	2,919,340	0	0
Accrued Interest Receivable	124,761	0	0
Due from Other Governments	929,670	0	2,111,878
Interfund Receivable	523,232	124	48,000
Due from External Party	20	0	0
Prepaid Items	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	147,111	0	0
Property Taxes Receivable	2,396,458	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$8,411,466</u>	<u>\$1,265,186</u>	<u>\$3,444,033</u>
<b><u>Liabilities and Fund Balances</u></b>			
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$298,460	\$80,801	\$69,039
Accounts Payable	135,820	43,805	50,854
Contracts Payable	0	0	0
Retainage Payable	0	0	0
Matured Compensated Absences Payable	3,011	0	13,380
Due to Other Governments	230,046	64,148	86,138
Interfund Payable	2,117	200	0
Due to External Party	0	0	0
Due to Component Unit	20	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Deferred Revenue	5,285,734	0	1,768,867
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>5,955,208</u>	<u>188,954</u>	<u>1,988,278</u>
<b><u>Fund Balances</u></b>			
Nonspendable	601,012	0	0
Restricted	0	1,076,232	1,455,755
Assigned	164,127	0	0
Unassigned (Deficit)	1,691,119	0	0
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>2,456,258</u>	<u>1,076,232</u>	<u>1,455,755</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities and Fund Balances	<u>\$8,411,466</u>	<u>\$1,265,186</u>	<u>\$3,444,033</u>

See accompanying notes to the basic financial statements



Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$4,671,730	\$6,687,665	\$7,906,967	\$23,186,431
5,369	0	3,066	8,435
0	439,442	0	439,442
414	1,285	7,887	9,608
0	0	0	2,919,340
0	0	0	124,761
511,209	983,749	1,759,471	6,295,977
2,973	0	382,895	957,224
0	0	7,938	7,958
0	665,772	0	665,772
0	0	0	147,111
1,261,383	2,849,444	1,048,173	7,555,458
0	0	443,454	443,454
0	0	45,477	45,477
0	0	71,617	71,617
<u>\$6,453,078</u>	<u>\$11,627,357</u>	<u>\$11,676,945</u>	<u>\$42,878,065</u>

\$72,986	\$106,028	\$85,362	\$712,676
80,884	76,019	125,013	512,395
0	0	862,230	862,230
0	0	412,818	412,818
0	0	0	16,391
51,200	128,077	84,742	644,351
6,974	29	948,795	958,115
104	0	0	104
0	1,121	0	1,141
0	0	10,625	10,625
0	0	1,655,000	1,655,000
1,694,476	3,496,310	2,667,887	14,913,274
<u>1,906,624</u>	<u>3,807,584</u>	<u>6,852,472</u>	<u>20,699,120</u>

0	665,772	369,400	1,636,184
4,546,454	7,154,001	6,324,202	20,556,644
0	0	13,427	177,554
0	0	(1,882,556)	(191,437)
<u>4,546,454</u>	<u>7,819,773</u>	<u>4,824,473</u>	<u>22,178,945</u>
<u>\$6,453,078</u>	<u>\$11,627,357</u>	<u>\$11,676,945</u>	<u>\$42,878,065</u>

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**Marion County, Ohio**  
 Reconciliation of Total Governmental Fund Balances  
 to Net Assets of Governmental Activities  
 December 31, 2011

Total Governmental Fund Balances \$22,178,945

**Amounts reported for governmental activities on the statement of net assets are different because of the following:**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 72,402,223

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:

Accounts Receivable	8	
Sales Taxes Receivable	2,062,455	
Accrued Interest Receivable	70,197	
Due from Other Governments	4,688,693	
Interfund Receivable	21,995	
Property Taxes Receivable	792,456	
Special Assessments Receivable	71,014	
		7,706,818

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 115,941

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

Claims Payable	(45,355)	
Accrued Interest Payable	(55,652)	
Notes Payable	(2,070,000)	
General Obligation Bonds Payable	(8,673,583)	
Issue II Loans Payable	(113,312)	
Compensated Absences Payable	(1,549,206)	
		(12,507,108)

Net Assets of Governmental Activities \$89,896,819

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Governmental Funds**  
For the Year Ended December 31, 2011

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<b><u>Revenues</u></b>			
Property Taxes	\$2,043,793	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	7,045,122	0	0
Special Assessments	0	0	0
Charges for Services	2,886,081	204,564	198,432
Licenses and Permits	3,084	0	0
Fines and Forfeitures	227,261	0	21,738
Intergovernmental	1,916,809	4,311,436	4,180,715
Interest	314,877	0	559
Other	527,787	2,842	110,686
<b>Total Revenues</b>	<b>14,964,814</b>	<b>4,518,842</b>	<b>4,512,130</b>
<b><u>Expenditures</u></b>			
Current			
General Government			
Legislative and Executive	5,224,616	0	0
Intergovernmental	0	0	0
Judicial	2,165,244	0	0
Public Safety	7,016,981	0	0
Intergovernmental	3,600	0	0
Public Works	6,226	0	4,278,240
Health	158,260	0	0
Intergovernmental	11,530	0	0
Human Services	310,907	4,562,654	0
Economic Development			
Intergovernmental	159,990	0	0
Conservation and Recreation	2,000	0	0
Intergovernmental	140,000	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Current Refunding	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>15,199,354</b>	<b>4,562,654</b>	<b>4,278,240</b>
Excess of Revenues Over (Under) Expenditures	(234,540)	(43,812)	233,890
<b><u>Other Financing Sources (Uses)</u></b>			
Notes Issued	0	0	0
Current Refunding	0	0	0
Transfers - In	0	272,599	0
Transfers - Out	(981,527)	0	(151,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(981,527)</b>	<b>272,599</b>	<b>(151,000)</b>
Changes in Fund Balances	(1,216,067)	228,787	82,890
Fund Balances at Beginning of Year - Restated (Note 3)	3,672,325	847,445	1,372,865
<b>Fund Balances at End of Year</b>	<b>\$2,456,258</b>	<b>\$1,076,232</b>	<b>\$1,455,755</b>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$1,079,980	\$2,437,640	\$894,332	\$6,455,745
0	0	386,197	386,197
0	0	0	7,045,122
0	0	304,095	304,095
44,739	0	1,077,615	4,411,431
0	0	157,384	160,468
0	0	164,294	413,293
1,965,110	3,692,606	9,636,027	25,702,703
0	0	2,068	317,504
171,008	1,122,894	228,741	2,163,958
<u>3,260,837</u>	<u>7,253,140</u>	<u>12,850,753</u>	<u>47,360,516</u>
0	0	645,612	5,870,228
0	0	212,793	212,793
0	0	512,208	2,677,452
0	0	3,029,796	10,046,777
0	0	0	3,600
0	0	577,599	4,862,065
0	6,645,756	118,628	6,922,644
0	0	0	11,530
3,212,502	0	1,854,251	9,940,314
0	0	0	159,990
0	0	0	2,000
0	0	0	140,000
0	0	6,436,377	6,436,377
0	0	332,905	332,905
0	0	110,000	110,000
0	0	493,718	493,718
<u>3,212,502</u>	<u>6,645,756</u>	<u>14,323,887</u>	<u>48,222,393</u>
<u>48,335</u>	<u>607,384</u>	<u>(1,473,134)</u>	<u>(861,877)</u>
0	0	2,070,000	2,070,000
0	0	(2,070,000)	(2,070,000)
0	0	1,018,941	1,291,540
0	(149,013)	(10,000)	(1,291,540)
<u>0</u>	<u>(149,013)</u>	<u>1,008,941</u>	<u>0</u>
48,335	458,371	(464,193)	(861,877)
<u>4,498,119</u>	<u>7,361,402</u>	<u>5,288,666</u>	<u>23,040,822</u>
<u>\$4,546,454</u>	<u>\$7,819,773</u>	<u>\$4,824,473</u>	<u>\$22,178,945</u>

**Marion County, Ohio**  
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
 of Governmental Funds to Statement of Activities  
 For the Year Ended December 31, 2011

Changes in Fund Balances - Total Governmental Funds (\$861,877)

**Amounts reported for governmental activities on the statement of activities are different because of the following:**

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current year:

Capital Outlay - Nondepreciable Capital Assets	5,764,760	
Capital Outlay - Depreciable Capital Assets	3,305,169	
Capital Contributions - Depreciable Capital Assets	40,000	
Depreciation	<u>(2,997,317)</u>	6,112,612

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (101,494)

Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:

Property Taxes	138,509	
Sales Taxes	863,990	
Special Assessments	(16,792)	
Charges for Services	51,124	
Intergovernmental	(504,952)	
Interest	(43,762)	
Other	<u>8,388</u>	496,505

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net assets.

Notes Payable	2,180,000	
General Obligation Bonds Payable	330,000	
Issue II Loans Payable	<u>2,905</u>	2,512,905

Debt proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net assets. (2,070,000)

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net assets. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. Accounting losses are amortized over the life of the debt on the statement of activities.

Accrued Interest Payable	1,088	
Amortization of Premium	2,152	
Amortization of Accounting Loss	<u>(20,679)</u>	(17,439)

(continued)

**Marion County, Ohio**

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to Statement of Activities (continued)  
For the Year Ended December 31, 2011

Issuance costs are reported as an expenditure when paid in the governmental funds but are amortized over the life of the debt on the statement of activities.			(\$6,807)
Some expenses reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Claims Payable		86	
Compensated Absences Payable		<u>47,623</u>	
			<u>47,709</u>
Change in Net Assets of Governmental Activities			<u><u>\$6,112,114</u></u>
See accompanying notes to the basic financial statements			

**Marion County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund**  
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$2,065,453	\$2,055,697	\$2,056,660	\$963
Sales Taxes	6,600,000	6,600,000	6,617,108	17,108
Charges for Services	3,094,240	3,109,359	2,877,921	(231,438)
Licenses and Permits	3,200	3,200	3,059	(141)
Fines and Forfeitures	308,000	308,000	226,542	(81,458)
Intergovernmental	1,666,152	1,878,837	1,898,775	19,938
Interest	219,000	219,000	275,321	56,321
Other	587,999	657,051	535,494	(121,557)
<b>Total Revenues</b>	<b>14,544,044</b>	<b>14,831,144</b>	<b>14,490,880</b>	<b>(340,264)</b>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	5,347,450	5,579,164	5,327,666	251,498
Judicial	2,177,827	2,320,405	2,231,403	89,002
Public Safety	6,803,837	7,124,025	7,045,840	78,185
Public Works	13,110	13,110	11,218	1,892
Health	163,730	168,122	166,284	1,838
Human Services	315,735	316,027	313,594	2,433
Conservation and Recreation	2,000	2,000	2,000	0
Other	1,235	800	800	0
Intergovernmental	315,120	315,120	315,120	0
<b>Total Expenditures</b>	<b>15,140,044</b>	<b>15,838,773</b>	<b>15,413,925</b>	<b>424,848</b>
Excess of Revenues Under Expenditures	(596,000)	(1,007,629)	(923,045)	84,584
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	179,882	179,882
Advances - Out	0	(200,000)	(253,000)	(53,000)
Transfers - Out	(1,114,306)	(1,082,240)	(981,527)	100,713
<b>Total Other Financing Sources (Uses)</b>	<b>(1,114,306)</b>	<b>(1,282,240)</b>	<b>(1,054,645)</b>	<b>227,595</b>
Changes in Fund Balance	(1,710,306)	(2,289,869)	(1,977,690)	312,179
Fund Balance at Beginning of Year	2,895,007	2,895,007	2,895,007	0
Prior Year Outstanding Advances	114,363	114,363	0	(114,363)
Prior Year Encumbrances Appropriated	219,214	219,214	219,214	0
<b>Fund Balance at End of Year</b>	<b>\$1,518,278</b>	<b>\$938,715</b>	<b>\$1,136,531</b>	<b>\$197,816</b>

See accompanying notes to the basic financial statements



**Marion County, Ohio**  
Statement 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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$300,000	\$300,000	\$213,844	(\$86,156)
Intergovernmental	5,729,000	5,804,000	4,366,695	(1,437,305)
Other	4,000	4,000	2,718	(1,282)
Total Revenues	6,033,000	6,108,000	4,583,257	(1,524,743)
<b><u>Expenditures</u></b>				
Current				
Human Services	6,494,437	6,387,514	4,803,639	1,583,875
Excess of Revenues Under Expenditures	(461,437)	(279,514)	(220,382)	59,132
<b><u>Other Financing Sources</u></b>				
Transfers - In	300,000	300,000	272,599	(27,401)
Changes in Fund Balance	(161,437)	20,486	52,217	31,731
Fund Balance at Beginning of Year	803,465	803,465	803,465	0
Prior Year Encumbrances Appropriated	161,437	161,437	161,437	0
Fund Balance at End of Year	\$803,465	\$985,388	\$1,017,119	\$31,731

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement 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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$50,000	\$50,000	\$198,432	\$148,432
Fines and Forfeitures	21,200	21,200	22,299	1,099
Intergovernmental	3,995,000	3,995,000	4,168,390	173,390
Interest	650	650	733	83
Other	150,000	150,000	122,680	(27,320)
<b>Total Revenues</b>	<b>4,216,850</b>	<b>4,216,850</b>	<b>4,512,534</b>	<b>295,684</b>
<b><u>Expenditures</u></b>				
Current				
Public Works	4,316,873	4,475,137	4,393,672	81,465
Excess of Revenues Over (Under) Expenditures	(100,023)	(258,287)	118,862	377,149
<b><u>Other Financing Uses</u></b>				
Advances - Out	0	0	(48,000)	(48,000)
Transfers - Out	(165,477)	(151,000)	(151,000)	0
<b>Total Other Financing Uses</b>	<b>(165,477)</b>	<b>(151,000)</b>	<b>(199,000)</b>	<b>(48,000)</b>
Changes in Fund Balance	(265,500)	(409,287)	(80,138)	329,149
Fund Balance at Beginning of Year	1,317,454	1,317,454	1,317,454	0
Prior Year Encumbrances Appropriated	16,700	16,700	16,700	0
<b>Fund Balance at End of Year</b>	<b>\$1,068,654</b>	<b>\$924,867</b>	<b>\$1,254,016</b>	<b>\$329,149</b>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Children Services Fund**  
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$1,045,000	\$1,045,000	\$1,086,559	\$41,559
Charges for Services	33,250	33,250	44,770	11,520
Intergovernmental	1,789,338	1,789,338	1,988,266	198,928
Other	35,000	35,000	163,930	128,930
Total Revenues	2,902,588	2,902,588	3,283,525	380,937
<b><u>Expenditures</u></b>				
Current				
Human Services	3,805,656	3,805,656	3,167,888	637,768
Excess of Revenues Over (Under) Expenditures	(903,068)	(903,068)	115,637	1,018,705
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(10,000)	(10,000)	0	10,000
Changes in Fund Balance	(913,068)	(913,068)	115,637	1,028,705
Fund Balance at Beginning of Year	4,484,455	4,484,455	4,484,455	0
Prior Year Encumbrances Appropriated	29,377	29,377	29,377	0
Fund Balance at End of Year	<u>\$3,600,764</u>	<u>\$3,600,764</u>	<u>\$4,629,469</u>	<u>\$1,028,705</u>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Developmental Disabilities Fund**  
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$2,400,000	\$2,400,000	\$2,452,292	\$52,292
Intergovernmental	2,977,000	3,072,180	3,546,766	474,586
Other	1,150,250	1,128,676	1,147,223	18,547
<b>Total Revenues</b>	<b>6,527,250</b>	<b>6,600,856</b>	<b>7,146,281</b>	<b>545,425</b>
<b><u>Expenditures</u></b>				
Current				
Health	8,074,734	8,605,819	7,709,156	896,663
Excess of Revenues Under Expenditures	(1,547,484)	(2,004,963)	(562,875)	1,442,088
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(259,700)	(388,504)	(149,013)	239,491
Changes in Fund Balance	(1,807,184)	(2,393,467)	(711,888)	1,681,579
Fund Balance at Beginning of Year	5,710,900	5,710,900	5,710,900	0
Prior Year Encumbrances Appropriated	722,034	722,034	722,034	0
<b>Fund Balance at End of Year</b>	<b>\$4,625,750</b>	<b>\$4,039,467</b>	<b>\$5,721,046</b>	<b>\$1,681,579</b>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Fund Net Assets  
**Enterprise Fund**  
December 31, 2011

	Sewer District
<b><u>Assets</u></b>	
<b><u>Current Assets</u></b>	
Equity in Pooled Cash and Cash Equivalents	\$3,175,995
Accounts Receivable	295,533
Interfund Receivable	891
Total Current Assets	3,472,419
<b><u>Noncurrent Assets</u></b>	
Unamortized Issuance Costs	48,673
Nondepreciable Capital Assets	198,558
Depreciable Capital Assets, Net	7,325,333
Total Noncurrent Assets	7,572,564
Total Assets	11,044,983
<b><u>Liabilities</u></b>	
<b><u>Current Liabilities</u></b>	
Accrued Wages Payable	14,001
Accounts Payable	13,817
Due to Other Governments	31,401
Accrued Interest Payable	6,585
General Obligation Bonds Payable	115,000
Issue II Loans Payable	41,621
Compensated Absences Payable	15,454
Total Current Liabilities	237,879
<b><u>Noncurrent Liabilities</u></b>	
General Obligation Bonds Payable	1,780,000
Issue II Loans Payable	191,378
Compensated Absences Payable	16,615
Total Long-Term Liabilities	1,987,993
Total Liabilities	2,225,872
<b><u>Net Assets</u></b>	
Invested in Capital Assets, Net of Related Debt	5,444,565
Unrestricted	3,374,546
Total Net Assets	\$8,819,111

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Revenues, Expenses, and Change in Fund Net Assets  
**Enterprise Fund**  
For the Year Ended December 31, 2011

	Sewer District
<b><u>Operating Revenues</u></b>	
Charges for Services	\$1,040,801
Other	1,794
Total Operating Revenues	1,042,595
<b><u>Operating Expenses</u></b>	
Personal Services	380,906
Fringe Benefits	82,545
Materials and Supplies	70,243
Contractual Services	254,291
Depreciation	337,895
Other	42,088
Total Operating Expenses	1,167,968
Operating Loss	(125,373)
<b><u>Non-Operating Revenues (Expenses)</u></b>	
Interest Revenue	2,012
Interest Expense	(85,622)
Total Non-Operating Revenues (Expenses)	(83,610)
Loss Before Contributions	(208,983)
Capital Contributions	104,264
Change in Net Assets	(104,719)
Net Assets at Beginning of Year	8,923,830
Net Assets at End of Year	\$8,819,111

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Cash Flows  
**Enterprise Fund**  
For the Year Ended December 31, 2011

	Sewer District
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>	
<b><u>Cash Flows from Operating Activities</u></b>	
Cash Received from Customers	\$1,026,616
Cash Received from Other Revenues	1,794
Cash Payments for Personal Services	(378,490)
Cash Payments for Fringe Benefits	(77,735)
Cash Payments for Materials and Supplies	(71,751)
Cash Payments for Contractual Services	(256,121)
Cash Payments for Other Expenses	(42,088)
	202,225
Net Cash Provided by Operating Activities	202,225
<b><u>Cash Flows from Capital and Related</u></b>	
<b><u>Financing Activities</u></b>	
Acquisition of Capital Assets	(45,290)
Cash Received from Tap-In Fees	4,264
Cash Received from Capital Contributions	100,000
Cash Payments for Principal on General Obligation Bonds	(110,000)
Cash Payments for Interest on General Obligation Bonds	(83,140)
Cash Payments for Principal on Issue II Loans	(62,431)
	(196,597)
Net Cash Used for Capital and Related Financing Activities	(196,597)
<b><u>Cash Flows from Investing Activities</u></b>	
Interest Revenue	2,012
	2,012
Net Increase in Cash and Cash Equivalents	7,640
Cash and Cash Equivalents at Beginning of Year	3,168,355
Cash and Cash Equivalents at End of Year	\$3,175,995
<b><u>Reconciliation of Operating Loss</u></b>	
<b><u>to Net Cash Provided by Operating Activities</u></b>	
Operating Loss	(\$125,373)
<b><u>Adjustments to Reconcile Operating Loss</u></b>	
<b><u>to Net Cash Provided by Operating Activities</u></b>	
Depreciation	337,895
Changes in Assets and Liabilities	
Increase in Accounts Receivable	(13,482)
Increase in Interfund Receivable	(703)
Increase in Accrued Wages Payable	417
Decrease in Accounts Payable	(3,338)
Increase in Due to Other Governments	4,875
Increase in Compensated Absences Payable	1,934
	337,895
Net Cash Provided by Operating Activities	\$202,225

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Fiduciary Assets and Liabilities  
**Agency Funds**  
December 31, 2011

**Assets**

Equity in Pooled Cash and Cash Equivalents	\$9,791,837
Cash and Cash Equivalents in Segregated Accounts	1,783,218
Due from Other Governments	2,670,671
Due from External Party	104
Property Taxes Receivable	38,823,590
Special Assessments Receivable	2,097,101

Total Assets \$55,166,521

**Liabilities**

Due to Other Governments	\$46,736,788
Due to External Party	7,958
Undistributed Assets	7,939,950
Payroll Withholdings	481,825

Total Liabilities \$55,166,521

See accompanying notes to the basic financial statements



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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**NOTE 1 - DESCRIPTION OF MARION COUNTY AND THE REPORTING ENTITY**

**A. The County**

Marion County, Ohio (County) was created in 1824. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, two Common Pleas Court Judges, a Family Court Judge, a Juvenile/Probate Court Judge, Engineer, Clerk of Courts, Coroner, Prosecutor, and Sheriff. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the entire County.

**B. Reporting Entity**

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements 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 Job and Family Services Department, the Children Services Board, the Board of Developmental Disabilities, and all departments and activities that are operated directly 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 that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes

The component unit column on the financial statements reflects the financial data of the County's discretely presented component unit. It is reported separately to emphasize that it is legally separate from the County.

Marion Area Retarded Children and Adults (MARCA) Industries - 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 by the Marion County Board of Developmental Disabilities (DD). MARCA is under a contractual agreement with the Marion County Board of DD and provides sheltered employment for developmentally handicapped adults in Marion County. The Marion County Board of DD provides MARCA 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 MARCA. Based on the significant relationship between the County and MARCA due to the services and resources provided by the County to MARCA and MARCA's sole purpose of providing assistance to the developmentally handicapped adults of Marion County, MARCA is presented as a component unit of Marion County. Its exclusion from the County's financial statements would cause the financial statements to be misleading. MARCA operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from MARCA Industries, 2387 Harding Highway East, Marion, Ohio 43302.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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Joint Ventures - The County participates in three joint ventures; the Marion-Crawford Mental Health Board, Marion-Hardin Corrections Commission, and Northland Homes and Properties, Inc. (See Note 22)

Jointly Governed Organizations - The County participates in five jointly governed organizations; the Marion County Regional Planning Commission, Marion County Family and Children First Council, Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, Clearwater Council of Governments, and the Marion Port Authority. (See Note 23)

Insurance Pools - The County participates in the County Risk Sharing Authority, Inc. (CORSA) and the County Commissioners Association Service Corporation. (See Note 24)

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Marion County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its enterprise fund provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989. Following are the more significant of the County's accounting policies.

A. Basis of Presentation

The County's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and the business-type activity. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the County are reported in three categories; governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

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

Job and Family Services Fund - To account for various federal and state grants as well as transfers from the General Fund restricted to providing public assistance to general relief recipients, paying their providers of medical assistance, and for certain public social services.

Motor Vehicle Gasoline Tax Fund - To account for state gasoline tax and motor vehicle registration fees, along with inspection fees and charges for services restricted for maintenance and improvement of County roads.

Children Services Fund - To account for a county-wide property tax levy, state and federal grants, support collection, and Veterans Assistance and Social Security moneys restricted for costs associated with foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Developmental Disabilities Fund - To account for a county-wide property tax levy and state and federal grants restricted for services and support to developmentally disabled individuals and their families.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed, or assigned for a particular purpose.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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Proprietary Fund

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows.

Enterprise Fund - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following is the County's only major enterprise fund:

Sewer District Fund - To account for the provision of wastewater treatment services to residential and commercial users within the County.

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2011. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

Fund Financial Statements

All governmental 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. The statement of revenues, expenditures, and changes in fund balances reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the enterprise fund is accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of this fund are included on the statement of fund net assets. The statement of revenues, expenses, and changes in fund net assets presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets. The statement of cash flows reflects how the County finances and meets the cash flow needs of its enterprise activity.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; the enterprise fund and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines and forfeitures, state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, and interest.

Deferred Revenues

Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Property taxes for which there was an enforceable legal claim at December 31, 2011, but were levied to finance 2012 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. 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 tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the County Commissioners.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriations resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

F. Cash and Investments

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through County records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Cash and cash equivalents that are held separately within departments of the County or with Clearwater Council of Governments are recorded as "Cash and Cash Equivalents in Segregated Accounts" and "Cash and Cash Equivalents with Fiscal Agent", respectively.

During 2011, the County invested in nonnegotiable certificates of deposit, locally-issued government debt, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio 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 STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2011.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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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 2011 was \$314,877, which includes \$301,379 assigned from other County funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

**G. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2011, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**H. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Unclaimed moneys that have a legal restriction on their use are reported as restricted.

**I. Capital Assets**

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column on the government-wide statement of net assets but are not reported on the fund financial statements. Capital assets used by the enterprise fund are reported in both the business-type activity column on the government-wide statement of net assets and in the fund.

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated, except for land, land improvements, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County reports all infrastructure, including that acquired prior to 1980.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activity Estimated Lives
Buildings	40-150 years	40 years
Improvements Other than Buildings	40-100 years	40 years
Roads, Bridges, Culverts, and Traffic Signals	50 years	N/A
Machinery and Equipment	7-10 years	7-10 years
Vehicles	7-10 years	7-10 years
Sewer Lines	N/A	50 years

**J. Interfund Receivables/Payables**

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services provided are reported as “Interfund Receivables/Payables”. Interfund balances are eliminated on the statement of net assets, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as “Internal Balances”.

**K. Compensated Absences**

Vacation benefits are accrued as a liability as the benefits are earned if the employees’ rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year end for employees with ten years of service and age fifty or five years of service and age fifty-five taking into consideration any limits specified in the County’s union contracts or departmental personnel policies.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “Matured Compensated Absences Payable” in the fund from which the employees who have accumulated unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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**L. Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the enterprise fund are reported on the enterprise fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Long-term notes, general obligation bonds, and long-term loans are recognized as liabilities on the fund financial statements when due.

**M. Unamortized Issuance Costs and Premiums**

On government-wide financial statements, issuance costs and premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges and are generally paid from debt proceeds. Bond premiums are presented as an addition to the face amount of bonds payable.

On the governmental fund financial statements, issuance costs and bond premiums are recognized in the period in which the debt is issued.

**N. Unamortized Loss on Advance Refunding**

For advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as a reduction of the face amount of the new debt.

**O. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes include activities of the County Auditor, County Treasurer, County Recorder, Board of Elections, and the Courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**P. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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Nonspendable - The nonspendable classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The “not in spendable form” includes items that are not expected to be converted to cash. It also includes the long-term portion of interfund receivable.

Restricted - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County resolution).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. The committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or by a County official delegated that authority by resolution.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County first applies restricted resources when an expenditure is incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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Q. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise fund. For the County, these revenues are charges for services for sanitary sewer and storm water runoff. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating.

R. Capital Contributions

Capital contributions arise from the contributions from other governments and tap in fees.

S. Internal Activity

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in the enterprise fund. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

T. Estimates

The preparation of the 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.

**NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE/NET ASSETS**

A. Change in Accounting Principles

For 2011, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." GASB Statement No. 54 provides fund balance classifications that can be more consistently applied and clarifies the existing governmental fund type definitions. The requirements of this statement classify fund balance as nonspendable, restricted, committed, assigned, and or unassigned.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

**B. Restatement of Fund Balance/Net Assets**

The restatement due to the implementation of GASB Statement No. 54 had the following effect on fund balance of the major and nonmajor funds of the County as they were previously reported.

	General	Job and Family Services	Motor Vehicle Gasoline Tax	Children Services
Fund Balance at December 31, 2010	\$3,459,357	\$848,198	\$995,530	\$4,498,119
Change in Fund Structure	212,968	(753)	377,335	0
Adjusted Fund Balance at December 31, 2010	<u>\$3,672,325</u>	<u>\$847,445</u>	<u>\$1,372,865</u>	<u>\$4,498,119</u>

	Developmental Disabilities	Northwest Intercept	Other Governmental	Total Governmental Funds
Fund Balance at December 31, 2010	\$7,363,700	\$695,948	\$5,219,055	\$23,079,907
Change in Fund Structure	(2,298)	(695,948)	69,611	(39,085)
Adjusted Fund Balance at December 31, 2010	<u>\$7,361,402</u>	<u>\$0</u>	<u>\$5,288,666</u>	<u>\$23,040,822</u>

The restatement due to the implementation of GASB Statement No. 54 as well as an error made in recording a debt transaction had the following effect on net assets.

	Total Governmental Activities
Net Assets at December 31, 2010	\$84,112,069
Change in Fund Structure	(211,147)
Issue II Loans Payable	(116,217)
Adjusted Net Assets at December 31, 2010	<u>\$83,784,705</u>

**NOTE 4 - ACCOUNTABILITY**

At December 31, 2011, the Capital Improvement and Ditch Drainage capital projects funds had deficit fund balances, in the amount of \$384,160 and \$16,211, respectively. The deficits resulted from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The University Drive and Tax Increment Financing capital projects funds had deficit fund balances, in the amount of \$789,594 and \$689,450, respectively. The deficits were due to reporting notes payable as a fund liability. The deficits will be alleviated when sufficient revenues are received to retire the notes.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balances 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 Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - for the General Fund, and the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Developmental Disabilities special revenue funds 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 are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than as restricted, committed, or assigned fund balance (GAAP basis).

Adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis are as follows:

Changes in Fund Balance			
	General	Job and Family Services	Motor Vehicle Gasoline Tax
GAAP Basis	(\$1,216,067)	\$228,787	\$82,890
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2010, Received in Cash 2011	591,662	10,600	341,395
Accrued 2011, Not Yet Received in Cash	(1,112,577)	(124)	(343,011)
Expenditure Accruals:			
Accrued 2010, Paid in Cash 2011	(649,263)	(183,316)	(304,898)
Accrued 2011, Not Yet Paid in Cash	669,474	188,954	219,411
Cash Adjustments:			
Unrecorded Activity 2010	193,631	55,259	2,214
Unrecorded Activity 2011	(151,708)	(1,320)	(194)

(continued)

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

Changes in Fund Balance  
(continued)

	General	Job and Family Services	Motor Vehicle Gasoline Tax
Fair Value of Investments	\$5,058	\$0	\$0
Advances - In	179,882	0	0
Advances - Out	(253,000)	0	(48,000)
Encumbrances Outstanding at Year End (Budget Basis)	(234,782)	(246,623)	(29,945)
Budget Basis	(\$1,977,690)	\$52,217	(\$80,138)

	Children Services	Developmental Disabilities
GAAP Basis	\$48,335	\$458,371
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2010, Received in Cash 2011	102,913	223,556
Accrued 2011, Not Yet Received in Cash	(81,503)	(338,168)
Expenditure Accruals:		
Accrued 2010, Paid in Cash 2011	(179,806)	(454,566)
Accrued 2011, Not Yet Paid in Cash	212,148	311,274
Cash Adjustments:		
Unrecorded Activity 2010	50,940	130,098
Unrecorded Activity 2011	(42,261)	(96,991)
Prepaid Items	0	(68,865)
Nonbudgeted Activity	4,871	(6,969)
Encumbrances Outstanding at Year End (Budget Basis)	0	(869,628)
Budget Basis	\$115,637	(\$711,888)

**NOTE 6 - DEPOSITS AND INVESTMENTS**

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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Moneys held by the County, which are not considered active, are classified as inactive. Inactive moneys may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

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, or any book entry zero-coupon United States treasury security that is a direct obligation of 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 Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided 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 (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
  - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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 moneys deposited with the institution.

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 qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

#### Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$10,105,235 of the County's bank balance of \$36,532,535 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

Investments

As of December 31, 2011, the County had the following investments:

	Total	Less Than Six Months	Six Months To One Year
City of Marion Notes	\$2,004,800	\$0	\$2,004,800
Mutual Funds	13,683	13,683	0
STAR Ohio	622,857	622,857	0
Total Investments	\$2,641,340	\$636,540	\$2,004,800

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the County Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County.

The City of Marion notes are not rated. The mutual funds carry a rating of Aaa by Moodys. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

The County places no limit on the amount of its inactive monies it may invest in a particular security. The City of Marion notes are 75.9 percent of the County's total portfolio.

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2011, consisted of accounts (billings for user charged services); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; amounts due from an external party; property taxes; payment in lieu of taxes; loans; and special assessments. All receivables are considered collectible in full and within one year, except for interfund, property taxes, and loans. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. As of December 31, 2011, delinquent special assessments were \$4,252.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Community Development Block Grant program. The loans have an annual interest rate of 3 to 5 percent and are to be repaid over periods ranging from five to ten years. No new loans were issued in 2011. Principal, in the amount of \$10,331, was repaid during the year. Loans outstanding at December 31, 2011, were \$45,477. Loans receivable, in the amount of \$35,146, will not be received within one year.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

A summary of the principal items due from other governments follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$14,898
Local Government	570,808
Homestead and Rollback	155,692
Tangible Personal Property Reimbursement	13,585
Grants	80,291
Charges for Services	93,063
Other	1,333
Total General Fund	929,670
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	82,715
Motor Vehicle License Tax	846,377
Gasoline Tax	1,155,103
Grant	26,707
Fines and Forfeitures	976
Total Motor Vehicle Gasoline Tax	2,111,878
Children Services	
Homestead and Rollback	68,486
Tangible Personal Property Reimbursement	34,029
Grants	406,057
Charges for Services	2,037
Other	600
Total Children Services	511,209
Developmental Disabilities	
Homestead and Rollback	163,036
Tangible Personal Property Reimbursement	68,509
Grants	752,204
Total Developmental Disabilities	983,749
Total Major Funds	4,536,506
	(continued)

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

	Amount
Governmental Activities (continued)	
Nonmajor Funds	
Child Support Enforcement - Grants	\$66,728
Child Support Enforcement - Charges for Services	18,339
Senior Services - Homestead and Rollback	47,791
North Central Ohio Rehabilitation Center - Grants	185,321
Other Public Safety	
OVI Grant - Grants	12,630
Disaster Services - Grants	8,650
Prison Reduction - Grants	167,875
DWI Education - Fines and Forfeitures	115
Jail Reduction - Grants	21,978
Felony Delinquent Care and Custody - Grants	108,422
Federal Safety - Grants	10,363
Other	
Family Court Programs - Charges for Services	993
Law Library - Fines and Forfeitures	7,925
Marca - Homestead and Rollback	16,152
Marca - Tangible Personal Property Reimbursement	7,875
Issue II - Grant	2,716
Northwest Intercept - Grant	1,075,598
Total Nonmajor Funds	1,759,471
Total Governmental Activities	\$6,295,977
Agency Funds	
Motor Vehicle License and Gasoline Tax	\$840,397
Municipal Permissive License Tax	80,683
Library Local Government	977,320
Local Government	772,271
Total Agency Funds	\$2,670,671

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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**NOTE 8 - PERMISSIVE SALES AND USE TAX**

The County Commissioners, by resolution, imposed a 1 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. On October 1, 2011, the County imposed an additional .5 percent emergency sales tax that was repealed by the voters in November 2011. Per State statute, the additional .5 percent emergency sales tax will no longer be collected after March 31, 2012. 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 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. A warrant payable to the County is to be made within five days of the certification.

**NOTE 9 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2011 represent the collection of 2010 taxes. Real property taxes received in 2011 were levied after October 1, 2010, on the assessed values as of January 1, 2010, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2011 represent the collection of 2010 taxes. Public utility real and tangible personal property taxes received in 2011 became a lien on December 31, 2009, were levied after October 1, 2010, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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 all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds.

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2011, and for which there was an enforceable legal claim. The entire receivable has been deferred since current taxes were not levied to finance 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder has been deferred.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

The full tax rate for all County operations for the year ended December 31, 2011, was \$11.17 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2011 property tax receipts were based are as follows:

Category	Amount
Real Property	\$957,966,950
Public Utility Personal Property	67,305,290
Total Assessed Value	\$1,025,272,240

**NOTE 10 - PAYMENT IN LIEU OF TAXES**

According to State law, the County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if their taxes had not been exempted. The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvements have been paid or the agreement expires, whichever occurs first. Future development by those owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

**NOTE 11 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2011, was as follows:

	Balance 12/31/2010	Additions	Reductions	Balance 12/31/2011
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$1,777,383	\$99,270	\$0	\$1,876,653
Land Improvements	9,871,456	11,405	0	9,882,861
Construction in Progress	4,413,743	5,654,085	(1,702,863)	8,364,965
Total Nondepreciable Capital Assets	16,062,582	5,764,760	(1,702,863)	20,124,479
Depreciable Capital Assets				
Buildings	27,678,454	1,734,667	0	29,413,121
Improvements Other than Buildings	2,284,733	0	0	2,284,733
Roads, Bridges, Culverts, and Traffic Signals	46,461,597	3,019,319	(222,307)	49,258,609
Machinery and Equipment	3,047,597	28,257	0	3,075,854
Vehicles	4,538,870	265,789	(71,362)	4,733,297
Total Depreciable Capital Assets	84,011,251	5,048,032	(293,669)	88,765,614

(continued)

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

	Balance 12/31/2010	Additions	Reductions	Balance 12/31/2011
Governmental Activities (continued)				
Less Accumulated Depreciation for				
Buildings	(\$12,069,511)	(\$761,653)	\$0	(\$12,831,164)
Improvements Other than Buildings	(1,942,079)	(103,114)	0	(2,045,193)
Roads, Bridges, Culverts, and Traffic Signals	(14,442,130)	(1,649,139)	120,813	(15,970,456)
Machinery and Equipment	(2,358,289)	(178,379)	0	(2,536,668)
Vehicles	(2,870,719)	(305,032)	71,362	(3,104,389)
Total Accumulated Depreciation	(33,682,728)	(2,997,317)	192,175	(36,487,870)
Total Depreciable Capital Assets, Net	50,328,523	2,050,715	(101,494)	52,277,744
Governmental Activities Capital Assets, Net	<u>\$66,391,105</u>	<u>\$7,815,475</u>	<u>(\$1,804,357)</u>	<u>\$72,402,223</u>

During 2011, the County accepted contributions of depreciable capital assets for governmental activities with a fair value of \$40,000.

	Balance 12/31/2010	Additions	Reductions	Balance 12/31/2011
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Construction in Progress	0	20,990	0	20,990
Total Nondepreciable Capital Assets	177,568	20,990	0	198,558
Depreciable Capital Assets				
Buildings	11,145,775	0	0	11,145,775
Machinery and Equipment	304,216	0	0	304,216
Vehicles	191,650	24,300	0	215,950
Sewer Lines	3,322,636	0	0	3,322,636
Total Depreciable Capital Assets	14,964,277	24,300	0	14,988,577
Less Accumulated Depreciation for				
Buildings	(6,334,802)	(251,952)	0	(6,586,754)
Machinery and Equipment	(166,339)	(15,210)	0	(181,549)
Vehicles	(180,405)	(4,282)	0	(184,687)
Sewer Lines	(643,803)	(66,451)	0	(710,254)
Total Accumulated Depreciation	(7,325,349)	(337,895)	0	(7,663,244)
Total Depreciable Capital Assets, Net	7,638,928	(313,595)	0	7,325,333
Business-Type Activity Capital Assets, Net	<u>\$7,816,496</u>	<u>(\$292,605)</u>	<u>\$0</u>	<u>\$7,523,891</u>

The County received a capital contribution of \$100,000 for the construction of a lift station, of which \$20,990 is reflected as construction in progress for 2011.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$548,953
Judicial	56,812
Public Safety	241,828
Public Works	1,814,231
Health	251,598
Human Services	83,895
Depreciation Expense - Governmental Activities	\$2,997,317

**NOTE 12 - INTERFUND RECEIVABLES/PAYABLES**

At December 31, 2011, the General Fund had an interfund receivable, in the amount of \$523,232; \$200 from the Job and Family Services Fund, \$6,818 from the Children Services Fund, and \$516,214 from other governmental funds. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys.

The Job and Family Services Fund had an interfund receivable, in the amount of \$124, from other governmental funds for services provided.

The Motor Vehicle Gasoline Tax special revenue fund had an interfund receivable, in the amount of \$48,000, from other governmental funds from providing cash flow resources until the receipt of grant moneys.

The Children Services special revenue fund had an interfund receivable, in the amount of \$2,973, from other governmental funds for services provided.

Other governmental funds had an interfund receivable, in the amount of \$382,895; \$1,712 from the General Fund, \$54 from the Children Services special revenue fund, \$29 from the Developmental Disabilities special revenue fund, and \$381,100 from other governmental funds. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys.

The Sewer District Fund had an interfund receivable, in the amount of \$891; \$405 from the General Fund, \$102 from the Children Services Fund, and \$384 from other governmental funds for services provided.

Interfund receivables in the General Fund and other governmental funds, in the amount of \$453,901 and \$369,400, respectively, will not be received within one year.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

**NOTE 13 - RISK MANAGEMENT**

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. The County has contracted with the County Risk Sharing Authority (CORSA) and the Federal Insurance Company for the following coverage.

<u>CORSA</u>	
Property	\$111,305,122
General Liability	1,000,000
Commercial Crime	1,000,000
Boiler and Machinery	100,000,000
Excess Liability	5,000,000
Automobile Liability	1,000,000
Police Professional Liability	1,000,000
Errors and Omissions	1,000,000
 <u>Federal Insurance Company</u>	
Helicopter Aviation and Liability	1,000,000

Settled claims have not exceeded this commercial coverage in any of the last three years, and there has been no significant reduction in coverage from the prior year.

Prior to 2010, the County had participated in a workers' compensation retrospective rating plan offered by the State of Ohio. The plan allowed the County to pay a fraction of the premium it would pay as an experience-rated risk charging the County for claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. For each year the County elected retrospective rating, the County is responsible for all claims incurred for ten years from the date of injury. The liability for unpaid claims costs reported at December 31, 2011, is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The County hired a third-party administrator, Comp Management, Inc., to review and monitor all claims on behalf of the County. The retrospective plan is accounted for in the General Fund.

Changes in the claims liability in 2011 were as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2010	\$17,661	\$60,853	\$33,073	\$45,441
2011	45,441	16,499	16,585	45,355

The liability, as of December 31, 2011, is recorded as a long-term liability.



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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In 2011, the County participated in the County Commissioners Association Service Corporation (Plan), a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants.

Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program. The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal and any participant leaving the Plan allows representatives of the Plan to access loss experience for three years following the last year of participation.

**NOTE 14 - DEFINED BENEFIT PENSION PLANS**

**A. Ohio Public Employees Retirement System**

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications and 12 percent for public safety and law enforcement members. For the year ended December 31, 2011, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11 percent and 11.6 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's 2011 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in the traditional plan was 4 percent for 2011. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2011, 2010, and 2009 was \$2,197,246, \$1,703,685, and \$1,605,433, respectively. For 2011, 88 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions to the member-directed plan for 2011 were \$65,180 made by the County and \$46,557 made by the plan members.

**B. State Teachers Retirement System**

Plan Description - The County contributes to the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system, for teachers employed by the Board of Developmental Disabilities. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to the State Teachers Retirement System of Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DCP allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The CP offers features of both the DBP and the DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. The DBP portion of the CP payment is payable to a member on or after age sixty; the DCP portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty. Benefits are established by Chapter 3307 of the Ohio Revised Code.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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A DBP or CP member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DCP who become disabled are entitled only to their account balance. If a member of the DCP dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the STRS Ohio Board upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended June 30, 2011, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contribution for pension obligations to STRS Ohio for the years ended December 31, 2011, 2010, and 2009 was \$10,428, \$10,124 and \$9,851, respectively; 100 percent has been contributed for all three years. There were no contributions to the DCP and CP for the fiscal year ended June 30, 2011.

**NOTE 15 - POSTEMPLOYMENT BENEFITS**

**A. Ohio Public Employees Retirement System**

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care plan for qualifying members of both the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care coverage. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in the traditional plan was 4 percent for 2011. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2011.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2011, 2010, and 2009 was \$875,453, \$997,250, and \$1,206,129, respectively. For 2011, 88 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

The Health Care Preservation Plan (HCPP) adopted by the OPERS retirement board on September 9, 2004, was effective January 1, 2007. Member and employer contributions rates increased on January 1 of each year from 2006 to 2008. Rates for public safety and law enforcement employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

**B. State Teachers Retirement System**

Plan Description - The County contributes to a cost-sharing multiple-employer defined benefit Health Care Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the Defined Benefit or Combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in STRS Ohio's financial report which may be obtained by calling (888) 227-7877 or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

Funding Policy - Chapter 3307 of the Ohio Revised Code authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For fiscal year 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to postemployment health care. The County's contribution for health care for the years ended December 31, 2011, 2010, and 2009 was \$802, \$779, and \$758, respectively; 100 percent has been contributed for all three years.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

**NOTE 16 - OTHER BENEFITS**

**A. Compensated Absences**

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws.

County employees earn and accumulate vacation at varying rates depending on length of service. Current policy credits vacation leave on the employee's anniversary date. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee. Employees are paid for 100 percent of earned unused vacation leave upon termination.

Sick leave is earned at various rates as defined by County policy and union contracts and accumulates without limit. Sick leave benefits are paid upon retirement based on various rates and maximums depending on the contract.

**B. Health Care Benefits**

The County provides medical/surgical benefits through Aetna, a health maintenance organization. The employees share the cost of the monthly premium with the County. The premium varies with employee depending on marital and family status and on the union contract, where applicable.

**NOTE 17 - NOTES PAYABLE**

A summary of the note transactions for the year ended December 31, 2011, is as follows:

	Balance 12/31/2010	Additions	Reductions	Balance 12/31/2011
Capital Projects Funds				
Legacy Crossing				
April 27, 2010 1.5%	\$110,000	\$0	\$110,000	\$0
April 27, 2011 1.5%	0	110,000	0	110,000
Menards				
October 18, 2010 1.625%	667,000	0	667,000	0
October 18, 2011 1.625%	0	645,000	0	645,000
University Drive				
December 1, 2010 1.625%	900,000	0	900,000	0
December 1, 2011 1.5%	0	900,000	0	900,000
Total Notes Payable	<u>\$1,677,000</u>	<u>\$1,655,000</u>	<u>\$1,677,000</u>	<u>\$1,655,000</u>

On April 27, 2011, the County issued bond anticipation notes, in the amount of \$110,000, to retire notes previously issued to construct infrastructure at Legacy Crossing. The notes are to be repaid from moneys received from tax incremental financing agreements with property owners benefitting from the improvements. The notes had an interest rate of 1.5 percent and matured on April 26, 2012. All of the note proceeds have been spent.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

On October 18, 2011, the County issued bond anticipation notes, in the amount of \$645,000, to partially retire notes previously issued to construct infrastructure for the new Menards store. The notes are to be repaid from moneys received from tax incremental financing agreements with the property owners benefiting from the improvements. The notes have an interest rate of 1.625 percent and will mature on October 18, 2012. The infrastructure constructed with these proceeds was transferred to the State of Ohio and Claridon Township.

On December 1, 2011, the County issued bond anticipation notes, in the amount of \$900,000, to retire notes previously issued to construct an extension of University Drive to State Route 309. The notes have an interest rate of 1.5 percent and mature on November 29, 2012. As of December 31, 2011, \$111,531 of the proceeds had not been spent.

**NOTE 18 - LONG-TERM OBLIGATIONS**

The original issue date, interest rate, and issue amount for the County's long-term obligations are as follows:

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Notes			
Legacy Crossing	2006	4.5%	\$2,585,000
General Obligation Bonds			
Various Purpose Refunding	2007	4 - 4.75	9,844,713
Courthouse Improvement	2010	3.5 - 6.5	1,375,000
Sewer Improvements Refunding	2005	3 - 4.375	2,625,000
Issue II Loans			
University Drive	2010	0	116,217
Sewer South	2000	0	165,964
Sewer Improvements	1996	0	666,453

The County's long-term obligations activity for the year ended December 31, 2011, was as follows:

	<u>Restated Balance 12/31/2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2011</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
General Obligation Notes					
Legacy Crossing					
April 27, 2010 1.5%	\$2,180,000	\$0	\$2,180,000	\$0	\$0
April 27, 2011 1.5%	0	2,070,000	0	2,070,000	2,070,000

(continued)

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

	Restated Balance 12/31/2010	Additions	Reductions	Balance 12/31/2011	Due Within One Year
<b>General Obligation Bonds</b>					
Various Purpose Refunding	\$8,020,000	\$0	\$305,000	\$7,715,000	\$325,000
Bond Premium	37,339	0	2,152	35,187	0
Accounting Loss	(372,283)	0	(20,679)	(351,604)	0
Courthouse Improvement	1,300,000	0	25,000	1,275,000	30,000
<b>Other Long-Term Obligations</b>					
Issue II Loan	116,217	0	2,905	113,312	5,811
Compensated Absences	1,596,829	65,718	113,341	1,549,206	542,415
<b>Total Governmental Activities</b>	<b>\$12,878,102</b>	<b>\$2,135,718</b>	<b>\$2,607,719</b>	<b>\$12,406,101</b>	<b>\$2,973,226</b>

	Balance 12/31/2010	Additions	Reductions	Balance 12/31/2011	Due Within One Year
<b><u>Business-Type Activity</u></b>					
<b>General Obligation Bonds</b>					
Sewer Improvements Refunding	\$2,005,000	\$0	\$110,000	\$1,895,000	\$115,000
Issue II Loans	295,430	0	62,431	232,999	41,621
Compensated Absences	30,135	24,372	22,438	32,069	15,454
<b>Total Business-Type Activity</b>	<b>\$2,330,565</b>	<b>\$24,372</b>	<b>\$194,869</b>	<b>\$2,160,068</b>	<b>\$172,075</b>

**Legacy Crossing General Obligation Notes**

On April 27, 2011, the County issued bond anticipation notes, in the amount of \$2,070,000, to partially retire notes previously issued to construct infrastructure for Legacy Crossing. The notes are to be repaid from moneys received from tax incremental financing agreements with property owners benefiting from the improvements. The notes had an interest rate of 1.5 percent and matured on April 26, 2012. All of the note proceeds have been spent.

**2007 Various Purpose Refunding General Obligation Bonds**

In 2007, the County issued \$9,844,713 in various purpose refunding general obligation bonds to refund 2001 Various Purpose general obligation bonds, in the amount of \$9,284,712. The bond issue included both serial and term bonds, in the amount of \$8,674,713 and \$1,170,000, respectively. The repayment of the bonds will be from transfers from the General Fund.

The bonds maturing on or after December 1, 2017, are subject to redemption by and at the option of the County, in whole or in part of any date on or after December 1, 2016, in multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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The term bonds maturing on December 1, 2028, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$275,000 on December 1, 2027 (with the balance of \$285,000 to be paid at stated maturity on December 31, 2028), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2030, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$295,000 on December 1, 2029 (with the balance of \$315,000 to be paid at stated maturity on December 31, 2030), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

At December 31, 2011, all of the refunded bonds have been retired.

2010 Courthouse Improvement General Obligation Bonds

In 2010, the County issued taxable courthouse improvement general obligation bonds, in the amount of \$1,375,000, for improvements to the courthouse. The bond issue consisted of term bonds. The bonds are being retired from the Bond Retirement debt service fund with transfers from the General Fund.

The bonds maturing on December 1, 2015, are subject to mandatory sinking fund redemption, in part by lot, on December 1, in each of the years 2012 through 2014 (with the balance of \$30,000 to be paid at stated maturity on December 1, 2015), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date according to the following schedule:

<u>Year</u>	<u>Amount</u>
2012	\$30,000
2013	30,000
2014	30,000

The bonds maturing on December 1, 2034, are subject to mandatory sinking fund redemption, in part by lot, on December 1, in each of the years 2016 through 2033 (with the balance of \$100,000 to be paid at stated maturity on December 1, 2034), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date according to the following schedule:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2016	\$35,000	2025	\$55,000
2017	35,000	2026	60,000
2018	35,000	2027	65,000
2019	40,000	2028	70,000
2020	40,000	2029	75,000
2021	45,000	2030	80,000
2022	45,000	2031	85,000
2023	50,000	2032	90,000
2024	55,000	2033	95,000



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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The bonds are subject to extraordinary optional redemption prior to maturity by and at the sole option of the County, in whole or in part, in multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date, if, as a result of a change in law, the refundable tax credits equal to 45 percent of the interest payable on the bonds to be made to the County by the United States Treasury are reduced or eliminated.

Issue II Loans

The Issue II loans are for the construction of a traffic signal and the sewer improvements. The traffic signal loan will be paid from the University Drive capital projects fund.

The loans issued for the sewer improvements are payable solely from the gross revenues of the Sewer District enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loans is \$232,999, payable through July 2019. For the current year, principal paid and total net revenues were \$62,431 and \$212,522, respectively.

Business-Type Activity Refunding General Obligation Bonds

On March 30, 2005, the County issued \$2,625,000 in refunding general obligation bonds, consisting of \$1,395,000 in serial bonds and \$1,230,000 in term bonds, with interest rates of 3 percent to 4.375 percent, to refund \$1,301,100 of sewer improvement USDA revenue bonds and \$1,437,000 of sewer improvement general obligation bonds. All of the refunded bonds have been retired.

The bonds maturing on or after December 1, 2016, are subject to redemption by and at the sole option of the County, in whole or in part on any date on or after December 1, 2015, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2017, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1 in each of the years 2016 and 2017, in the amount of \$135,000 and \$140,000, respectively, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2019, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1 in each of the years 2018 and 2019, in the amount of \$145,000 and \$150,000, respectively, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2021, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1 in each of the years 2020 and 2021, in the amount of \$155,000 and \$160,000, respectively, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2023, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1 in each of the years 2022 and 2023, in the amount of \$170,000 and \$175,000, respectively, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

Compensated Absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, Child Support Enforcement, Real Estate Assessment, North Central Ohio Rehabilitation Center, OVI Grant, Disaster Services, Prison Reduction, Jail Reduction, Felony Delinquent Care and Custody, Dog and Kennel, Delinquent Real Estate Tax Assessment, Litter Control and Recycling, Law Library, and Family Dependent Treatment special revenue funds and the Sewer District enterprise fund.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to 3 percent of the first \$100,000,000, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000.

The effect of the debt limitations described above is an overall debt margin of \$17,151,806 at December 31, 2011.

The following is a summary of the County's future annual debt service requirements for governmental long-term obligations:

Year	General Obligation Bonds		Issue II
	Principal	Interest	Loans Principal
2012	\$355,000	\$397,495	\$5,811
2013	370,000	383,445	5,811
2014	385,000	368,795	5,811
2015	385,000	353,545	5,811
2016	425,000	335,632	5,811
2017-2021	2,345,000	1,384,838	29,055
2022-2026	2,895,000	845,531	29,055
2027-2031	1,545,000	295,653	26,147
2032-2034	285,000	37,700	0
	<u>\$8,990,000</u>	<u>\$4,402,634</u>	<u>\$113,312</u>

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

The County's future annual debt service requirements, including mandatory sinking fund requirements, payable from the enterprise fund are as follows:

Year	General Obligation Bonds		Issue II
	Principal	Interest	Loans
2012	\$115,000	\$79,015	\$41,621
2013	120,000	74,703	41,621
2014	120,000	69,902	41,621
2015	125,000	65,102	41,621
2016	135,000	59,790	41,621
2017-2021	750,000	212,644	24,894
2022-2024	530,000	47,170	0
	<u>\$1,895,000</u>	<u>\$608,326</u>	<u>\$232,999</u>

Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2011
Hospital Revenue Bonds		
Issued Prior to 1996	\$227,965,000	Not Known
Industrial Development Bonds		
Issued Prior to 1996	2,000,000	Not Known
Mortgage Revenue Bonds		
Hearthside Apartments	2,200,000	2,055,000
Revenue Bonds		
Cardinal One Portfolio	21,447,000	18,530,529
Avalon Lakes	8,950,000	8,355,000
YMCA	3,500,000	2,984,588
Turning Point	900,000	790,572
United Church Homes	5,480,000	5,230,000
Palace Theatre	986,596	514,823
Toledo Central Catholic High School	3,120,000	2,188,983

The proceeds were used to acquire, construct, improve, and equip facilities. The bonds do not constitute a general obligation debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing authority of the County pledged to make repayment.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

**NOTE 19 - INTERFUND TRANSFERS**

During 2011, the following transfers were made:

	Transfers Out				Total
	General	Motor Vehicle Gasoline Tax	Developmental Disabilities	Other Governmental	
Transfers In					
Job and Family Services	\$272,599	\$0	\$0	\$0	\$272,599
Other Governmental	708,928	151,000	149,013	10,000	1,018,941
Total	<u>\$981,527</u>	<u>\$151,000</u>	<u>\$149,013</u>	<u>\$10,000</u>	<u>\$1,291,540</u>

Transfers from the General Fund were used to subsidize activities in the Job and Family Services special revenue fund and in other governmental funds, and to make debt payments when due. The transfers from the Motor Vehicle Gasoline Tax special revenue fund were used to provide the local match to projects principally funded by grants. The transfer from the Developmental Disabilities special revenue fund was used to set aside resources for future capital projects. The transfers from other governmental funds to other governmental funds were used to make debt payments when due.

**NOTE 20 - FUND BALANCE**

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below.

Fund Balance	General	Job and Family Services	Motor Vehicle Gasoline Tax
Nonspendable for:			
Interfund Loans	\$453,901	\$0	\$0
Unclaimed Moneys	147,111	0	0
Total Nonspendable	<u>601,012</u>	<u>0</u>	<u>0</u>
Restricted for:			
Job and Family Services Operations	0	1,076,232	0
Road, Bridge, and Ditch Repair/ Improvement	0	0	1,455,755
Total Restricted	<u>0</u>	<u>1,076,232</u>	<u>1,455,755</u>

(continued)

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

Fund Balance	General	Job and Family Services	Motor Vehicle Gasoline Tax
Assigned for:			
Sheriff Operations	\$44,400	\$0	\$0
Underground Storage	11,000	0	0
Unpaid Obligations	108,727	0	0
<b>Total Assigned</b>	<b>164,127</b>	<b>0</b>	<b>0</b>
Unassigned	1,691,119	0	0
<b>Total Fund Balance</b>	<b>\$2,456,258</b>	<b>\$1,076,232</b>	<b>\$1,455,755</b>

Fund Balance	Children Services	Developmental Disabilities	Other Governmental
Nonspendable for:			
Interfund Loans	\$0	\$0	\$369,400
Prepaid Items	0	665,772	0
<b>Total Nonspendable</b>	<b>0</b>	<b>665,772</b>	<b>369,400</b>

Restricted for:			
Capital Improvements	0	0	56,493
Child Support Enforcement	0	0	1,068,874
Children Services Operations	4,546,454	0	511
Coliseum Improvements	0	0	62,425
Court Operations	0	0	283,555
Delinquent Tax Collections	0	0	69,745
Developmental Disabilities Operations	0	7,154,001	889,186
Dog and Kennel Operations	0	0	319,969
E911 Operations	0	0	103,565
Economic Development	0	0	182,998
Emergency Management	0	0	13,442
Job and Family Services Operations	0	0	1,394
Juvenile Detention Operations	0	0	96,051
Litter Control and Prevention	0	0	11,156
Probation Activities	0	0	556,559

(continued)

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

Fund Balance	Children Services	Developmental Disabilities	Other Governmental
Prosecutor Operations	\$0	\$0	\$15,740
Real Estate Assessment	0	0	956,398
Road, Bridge, and Ditch Repair/ Improvement	0	0	1,401,840
Senior Citizens	0	0	26,016
Sheriff Operations	0	0	206,850
Voter Registration	0	0	1,435
Total Restricted	4,546,454	7,154,001	6,324,202
Assigned for:			
Children Services Operations	0	0	13,427
Unassigned (Deficit)	0	0	(1,882,556)
Total Fund Balance	\$4,546,454	\$7,819,773	\$4,824,473

**NOTE 21 - MARCA INDUSTRIES**

The following disclosures are made on behalf of MARCA Industries.

The financial statements are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time the liabilities are incurred. The measurement focus is on the flow of economic resources basis. With this measurement focus, all assets and all liabilities associated with operations are included on the statement of net assets.

**Budgetary Data**

MARCA is not legally required to be budgeted and appropriated. Budgetary information for MARCA 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**

MARCA maintains its own bank accounts. MARCA considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. MARCA’s investments as of June 30, 2011, consisted of mutual funds. The mutual funds have been presented as investments in segregated accounts on the statement of net assets.

MARCA had investments in mutual funds, in the amount of \$37,852, as of June 30, 2011.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

Accounts Receivable

A significant portion of MARCA's annual revenues are generated from a limited number of customers located in the Marion area. Accounts receivable subject MARCA to a concentration of credit risk because approximately 53 percent of the accounts receivable at June 30, 2011, were represented by Marion area business customers.

Contributions

MARCA 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.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2011, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expense is reported in the year in which services are consumed.

Inventory

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

Capital 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 twenty to forty years for buildings, ten to twenty-five years for leasehold improvements; three to five years for used furniture and equipment; ten years for new furniture and equipment, three years for computer equipment and software, and five years for vehicles.

A summary of MARCA's capital assets at June 30, 2011, follows:

	Balance 7/1/2010	Additions	Reductions	Balance 6/30/2011
Depreciable Capital Assets				
Property, Plant, and Equipment	\$489,900	\$22,746	(\$38,371)	\$474,275
Improvements	187,915	0	0	187,915
Computer Equipment	13,577	0	0	13,577
Total Depreciable Capital Assets	<u>691,392</u>	<u>22,746</u>	<u>(38,371)</u>	<u>675,767</u>
Less Accumulated Depreciation for				
Property, Plant, and Equipment	(408,244)	(34,984)	34,864	(408,364)
Improvements	(175,250)	(1,846)	0	(177,096)
Computer Equipment	(11,364)	(511)	0	(11,875)
Total Accumulated Depreciation	<u>(594,858)</u>	<u>(37,341)</u>	<u>34,864</u>	<u>(597,335)</u>
Capital Assets, Net	<u>\$96,534</u>	<u>(\$14,595)</u>	<u>(\$3,507)</u>	<u>\$78,432</u>

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

Long-Term Obligations

MARCA had long-term obligations at June 30, 2011, as follows:

	Interest Rate	Balance 7/1/2010	Additions	Reductions	Balance 6/30/2011	Due Within One Year
Notes Payable						
January 4, 2006	4.5%	\$6,379	\$0	\$6,379	\$0	\$0
August 31, 2007	6.75	1,800	0	1,800	0	0
January 31, 2009	7.25	35,461	0	4,883	30,578	5,250
January 31, 2011	7.25	0	8,293	1,221	7,072	1,931
January 31, 2011	5.5	0	11,640	993	10,647	2,136
Total Notes Payable		<u>\$43,640</u>	<u>\$19,933</u>	<u>\$15,276</u>	<u>\$48,297</u>	<u>\$9,317</u>

The notes issued on January 4, 2006, and August 31, 2007, were fully retired in fiscal year 2011.

The note issued on January 31, 2009, is collateralized by a commercial paper shredder. The note matures on June 12, 2016.

The note issued on January 31, 2011, in the amount of \$8,293, is collateralized by a commercial paper shredder. The note matures on January 31, 2016.

The note issued on January 31, 2011, in the amount of \$11,640, is collateralized by a 2010 Chevy Impala. The note matures on January 31, 2015.

Principal requirements to retire these notes are as follows:

Year	Notes Payable
2012	\$9,317
2013	9,991
2014	10,707
2015	9,892
2016	8,390
Total	<u>\$48,297</u>



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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**NOTE 22 - JOINT VENTURES**

**A. Marion-Crawford Mental Health Board**

The Marion-Crawford Mental Health Board (ADAMH) is a two county joint venture whose general purpose is to provide leadership in planning for and supporting community-based alcohol, drug addiction, and mental health services. This is 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 moneys 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 additional financial benefit to or burden on the County in the future.

The County cannot significantly influence the operations of the ADAMH Board. The Board has sole budgetary authority, controls surpluses and deficits, and the County is not legally obligated for the Board's debt. In 2011, the County contributed tax revenues of \$1,039,347 which represents 13 percent of total revenues. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

**B. Marion-Hardin Corrections Commission**

The Marion-Hardin Corrections Commission (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 had no outstanding debt as of December 31, 2011. The Commission has not accumulated significant financial resources nor is the Commission experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

**C. Northland Homes and Properties, Inc.**

The Marion County Board of Developmental Disabilities (DD) entered into a contract with three other local DD 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 DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2011, \$30,000 in contributions was made by the Marion County Board of DD to Northland Homes and Properties, Inc. for operational costs.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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The Corporation is a joint venture between the counties because of the potential liability of the housing loans upon the Corporation's default on the 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 DD. Information can be obtained from Northland Homes and Properties, Inc., 602 South Corporate Drive West, Fostoria, Ohio 44830-9447.

**NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Marion County Regional Planning Commission**

The County participates in the Marion County Regional Planning Commission (Commission) which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County and the municipalities and townships within the County. 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 2011, the County paid membership dues of \$64,990 toward the operation of the Commission. Information can be obtained from the Marion County Regional Planning Commission, 222 West Center Street, Marion, Ohio 43302.

**B. Marion County Family and Children First Council**

The Marion County Family and Children First Council (Council) provides services to multi-need youth in Marion County. There are fifteen organizations which are members of the Council, including the County. The operation of the Council is controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council who determines how the case is to be handled. In 2011, the County did not make any contributions to the Council.

**C. Delaware-Knox-Marion-Morrow Joint Solid Waste Management District**

The Delaware-Knox-Marion-Morrow Joint Solid Waste Management District (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 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, 222 West Center Street, Marion, Ohio 43302.

**D. Clearwater Council of Governments**

The Clearwater Council of Governments (Clearwater) is a regional council of governments comprised of the boards of Developmental Disabilities (DD) of Crawford, Erie, Huron, Marion, Morrow, Ottawa, Sandusky, and Seneca Counties. The Board of Directors is made up of the superintendents from each of these DD Boards. Clearwater is the administrator of various grant moneys for each of these Boards of DD. The degree of control exercised by any participating government is limited to its representation on the Board. Financial information can be obtained from the Clearwater Council of Governments, 8200 West State Route 163, Oak Harbor, Ohio 43449.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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E. Marion Port Authority

The Marion Port Authority is a jointly governed organization between Marion County and the City of Marion. The Port Authority may acquire, purchase, construct, reconstruct, enlarge, furnish, equip, maintain, repair, sell, exchange, lease or rent to or from, operate, manage, or contract for the operation of management of the port authority facilities as defined in the Ohio Revised Code. The Port Authority is governed by a five member board of directors consisting of two members appointed by the Marion County Commissioners, two members appointed by the City of Marion, and one joint appointee. Each participant's ability to influence the operations of the Port Authority is limited to its representation on the board. Financial information can be obtained from the Marion Port Authority, 205 West Center Street, Marion, Ohio 43302.

**NOTE 24 - INSURANCE POOLS**

A. County Risk Sharing Authority, Inc.

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 the coverage of losses and pay all contributions necessary for the specified insurance coverage 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.

B. County Commissioners Association Service Corporation

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

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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**NOTE 25 - RELATED PARTY TRANSACTIONS**

During 2011, Marion County provided facilities, certain equipment, transportation, and salaries for the administration, implementation, and supervision of programs for MARCA Industries. MARCA, a discretely presented component unit of Marion County, reported, at fair value, \$105,591 for such contributions as unrestricted revenues and expenses relating to the vocational purposes of MARCA. Additional habilitative services provided directly to MARCA's clients by the County were \$3,049,544.

**NOTE 26 - CONTINGENT LIABILITIES**

**A. Litigation**

The County is a party to several legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

**B. Federal and State Grants**

For the period January 1, 2011, to December 31, 2011, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

**NOTE 27 - SUBSEQUENT EVENT**

On April 25, 2012, the County issued bond anticipation notes, in the amount of \$2,070,000, to partially retire notes previously issued to construct infrastructure for Legacy Crossing. The notes have an interest rate of 1.25 percent and will mature on April 25, 2013.

**Marion County, Ohio**  
**Combining Statements - Nonmajor Governmental Funds**

**Nonmajor Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's special revenue funds:

**Child Support Enforcement Fund** - To account for poundage fees and earned incentives by the Child Support Enforcement Agency (CSEA) restricted to finance the operations of the CSEA.

**Senior Services Fund** - To account for property taxes restricted for the operations of the Council on Aging.

**Real Estate Assessment Fund** - To account for charges to political subdivisions located within the County for assessing real property taxes that are restricted for the costs of preparing the list of real and public utility property, the expenses incurred by the County Board of Revision, the costs of the geographic information systems mapping programs, and the administration of estate taxes.

**North Central Ohio Rehabilitation Center Fund** - To account for grants and child support restricted for the operations of the juvenile rehabilitation center.

**Other Public Safety Fund** - To account for a combination of funds that receive federal, state, and local resources restricted for various public safety purposes. These funds are:

Marmet Trust Fund	County Probation Services Fund
Drug Law Enforcement Fund	DWI Education Fund
OVI Grant Fund	Jail Reduction Fund
Disaster Services Fund	Canine Fund
Enhanced 911 Fund	Sheriff Training Fund
Prosecutor Law Enforcement Fund	Felony Delinquent Care and Custody Fund
Sheriff Law Enforcement Fund	Sheriff Administration Fund
Electronic Monitoring Fund	Web Check Fund
Prison Reduction Fund	Concealed Weapon Law Fund
Indigent Guardianship Fund	

**Other Fund** - To account for a combination of funds that receive federal, state, and local resources restricted for purposes other than public safety. These funds are:

Dog and Kennel Fund	Specialized Docket Fund
Federal Safety Fund	Litter Control and Recycling Fund
Ditch Maintenance Fund	Probate Conduct of Business Fund
Prepayment Interest Fund	Computerization Fund
Community Development Block Grant Fund	Voter Registration Fund
Ohio Children's Trust Fund	Law Library Fund
Delinquent Real Estate Tax Assessment Fund	Indigent Drivers Alcohol Treatment Fund
Family Court Programs Fund	Family Dependent Treatment Fund

(continued)

**Marion County, Ohio**  
**Combining Statements - Nonmajor Governmental Funds (continued)**

**Nonmajor Debt Service Fund**

The debt service fund is used to account for resources that are restricted, committed, or assigned to expenditures for debt principal, interest, and related costs.

**Nonmajor Capital Projects Funds**

Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise fund). Following is a description of the County's nonmajor capital projects funds:

**Capital Improvement Fund** - To account for advances, transfers, and other resources restricted for building capital improvements and the acquisition of equipment.

**Ditch Drainage Fund** - To account for special assessments restricted for improvements to ditches.

**Children Home Fund** - To account for transfers from the Children Services special revenue fund assigned for capital improvements.

**Marca Fund** - To account for a property tax levy restricted for capital improvements to the property of the developmental disabilities board.

**Job and Family Fund** - To account for debt proceeds restricted for building construction.

**University Drive Fund** - To account for State grants and debt proceeds restricted for the construction of University Drive.

**Issue II Fund** - To account for state and federal grants restricted for the construction of roads and bridges.

**Justice Center Fund** - To account for debt proceeds restricted for the renovation of the courthouse annex.

**Coliseum Levy Fund** - To account for the remaining balance of a .3 mill five-year fairgrounds improvement levy restricted to repair and improve the coliseum. The levy expired in 2005.

**Permanent Improvement Fund** - To account for the proceeds from the sale of the county home restricted for capital improvements.

**Northwest Intercept Fund** - To account for grants restricted to construct roads, bridges, and an overpass to alleviate the downtown truck traffic.

**Tax Increment Financing Fund** - To account for payments in lieu of taxes restricted for the construction of infrastructure.

**Courthouse Improvement Fund** - To account for debt proceeds restricted to renovate the courthouse.

**Marion County, Ohio**  
Combining Balance Sheet  
**Nonmajor Governmental Funds**  
December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$4,089,076	\$3,817,891	\$7,906,967
Cash and Cash Equivalents in Segregated Accounts	3,066	0	3,066
Accounts Receivable	7,887	0	7,887
Due from Other Governments	657,130	1,102,341	1,759,471
Interfund Receivable	1,795	381,100	382,895
Due from External Party	7,938	0	7,938
Property Taxes Receivable	750,820	297,353	1,048,173
Payment in Lieu of Taxes Receivable	0	443,454	443,454
Loans Receivable	45,477	0	45,477
Special Assessments Receivable	49,123	22,494	71,617
<b>Total Assets</b>	<b>\$5,612,312</b>	<b>\$6,064,633</b>	<b>\$11,676,945</b>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$85,362	\$0	\$85,362
Accounts Payable	125,013	0	125,013
Contracts Payable	0	862,230	862,230
Retainage Payable	0	412,818	412,818
Due to Other Governments	84,742	0	84,742
Interfund Payable	102,348	846,447	948,795
Accrued Interest Payable	0	10,625	10,625
Notes Payable	0	1,655,000	1,655,000
Deferred Revenue	1,189,572	1,478,315	2,667,887
<b>Total Liabilities</b>	<b>1,587,037</b>	<b>5,265,435</b>	<b>6,852,472</b>
<b><u>Fund Balances</u></b>			
Nonspendable	0	369,400	369,400
Restricted	4,028,416	2,295,786	6,324,202
Assigned	0	13,427	13,427
Unassigned (Deficit)	(3,141)	(1,879,415)	(1,882,556)
<b>Total Fund Balances</b>	<b>4,025,275</b>	<b>799,198</b>	<b>4,824,473</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$5,612,312</b>	<b>\$6,064,633</b>	<b>\$11,676,945</b>

**Marion County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds**  
December 31, 2011

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,091,849	\$26,772	\$979,925	\$157,653
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	587
Due from Other Governments	85,067	47,791	0	185,321
Interfund Receivable	0	0	0	0
Due from External Party	0	0	0	0
Property Taxes Receivable	0	750,820	0	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$1,176,916</b>	<b>\$825,383</b>	<b>\$979,925</b>	<b>\$343,561</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$15,556	\$0	\$9,588	\$27,885
Accounts Payable	2,028	756	22,771	9,888
Due to Other Governments	15,759	0	7,178	29,910
Interfund Payable	21,022	0	0	331
Deferred Revenue	53,677	798,611	0	179,496
<b>Total Liabilities</b>	<b>108,042</b>	<b>799,367</b>	<b>39,537</b>	<b>247,510</b>
<b><u>Fund Balances</u></b>				
Restricted	1,068,874	26,016	940,388	96,051
Unassigned (Deficit)	0	0	0	0
<b>Total Fund Balances</b>	<b>1,068,874</b>	<b>26,016</b>	<b>940,388</b>	<b>96,051</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$1,176,916</b>	<b>\$825,383</b>	<b>\$979,925</b>	<b>\$343,561</b>



Other Public Safety	Other	Total
\$764,078	\$1,068,799	\$4,089,076
3,066	0	3,066
7,300	0	7,887
330,033	8,918	657,130
83	1,712	1,795
0	7,938	7,938
0	0	750,820
0	45,477	45,477
0	49,123	49,123
<u>\$1,104,560</u>	<u>\$1,181,967</u>	<u>\$5,612,312</u>
\$25,559	\$6,774	\$85,362
23,233	66,337	125,013
24,166	7,729	84,742
6,097	74,898	102,348
108,665	49,123	1,189,572
<u>187,720</u>	<u>204,861</u>	<u>1,587,037</u>
916,840	980,247	4,028,416
0	(3,141)	(3,141)
<u>916,840</u>	<u>977,106</u>	<u>4,025,275</u>
<u>\$1,104,560</u>	<u>\$1,181,967</u>	<u>\$5,612,312</u>

**Marion County, Ohio**  
Combining Balance Sheet  
**Nonmajor Capital Projects Funds**  
December 31, 2011

	<u>Capital Improvement</u>	<u>Ditch Drainage</u>	<u>Children Home</u>	<u>Marca</u>	<u>Job and Family</u>
<b><u>Assets</u></b>					
Equity in Pooled Cash and Cash Equivalents	\$124,238	\$349,441	\$13,427	\$889,186	\$1,394
Due from Other Governments	0	0	0	24,027	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	297,353	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	22,494	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$124,238</u>	<u>\$371,935</u>	<u>\$13,427</u>	<u>\$1,210,566</u>	<u>\$1,394</u>
<b><u>Liabilities</u></b>					
Contracts Payable	\$0	\$21,407	\$0	\$0	\$0
Retainage payable	0	0	0	0	0
Interfund Payable	502,202	344,245	0	0	0
Accrued Interest Payable	6,196	0	0	0	0
Notes Payable	0	0	0	0	0
Deferred Revenue	0	22,494	0	321,380	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>508,398</u>	<u>388,146</u>	<u>0</u>	<u>321,380</u>	<u>0</u>
<b><u>Fund Balances</u></b>					
Nonspendable	0	0	0	0	0
Restricted	0	0	0	889,186	1,394
Assigned	0	0	13,427	0	0
Unassigned (Deficit)	(384,160)	(16,211)	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances (Deficit)	<u>(384,160)</u>	<u>(16,211)</u>	<u>13,427</u>	<u>889,186</u>	<u>1,394</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$124,238</u>	<u>\$371,935</u>	<u>\$13,427</u>	<u>\$1,210,566</u>	<u>\$1,394</u>

University Drive	Issue II	Justice Center	Coliseum Levy	Permanent Improvement	Northwest Intercept	Tax Increment Financing	Courthouse Improvement	Total
\$111,531	\$579,938	\$787	\$62,425	\$44,793	\$1,497,157	\$68,854	\$74,720	\$3,817,891
0	2,716	0	0	0	1,075,598	0	0	1,102,341
0	0	273,626	0	107,474	0	0	0	381,100
0	0	0	0	0	0	0	0	297,353
0	0	0	0	0	0	443,454	0	443,454
0	0	0	0	0	0	0	0	22,494
<u>\$111,531</u>	<u>\$582,654</u>	<u>\$274,413</u>	<u>\$62,425</u>	<u>\$152,267</u>	<u>\$2,572,755</u>	<u>\$512,308</u>	<u>\$74,720</u>	<u>\$6,064,633</u>
\$0	\$3,716	\$0	\$0	\$0	\$763,818	\$0	\$73,289	\$862,230
0	0	0	0	0	412,818	0	0	412,818
0	0	0	0	0	0	0	0	846,447
1,125	0	0	0	0	0	3,304	0	10,625
900,000	0	0	0	0	0	755,000	0	1,655,000
0	0	0	0	0	690,987	443,454	0	1,478,315
<u>901,125</u>	<u>3,716</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,867,623</u>	<u>1,201,758</u>	<u>73,289</u>	<u>5,265,435</u>
0	0	273,626	0	95,774	0	0	0	369,400
0	578,938	787	62,425	56,493	705,132	0	1,431	2,295,786
0	0	0	0	0	0	0	0	13,427
(789,594)	0	0	0	0	0	(689,450)	0	(1,879,415)
<u>(789,594)</u>	<u>578,938</u>	<u>274,413</u>	<u>62,425</u>	<u>152,267</u>	<u>705,132</u>	<u>(689,450)</u>	<u>1,431</u>	<u>799,198</u>
<u>\$111,531</u>	<u>\$582,654</u>	<u>\$274,413</u>	<u>\$62,425</u>	<u>\$152,267</u>	<u>\$2,572,755</u>	<u>\$512,308</u>	<u>\$74,720</u>	<u>\$6,064,633</u>

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**Marion County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Governmental Funds**  
For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Revenues</u></b>				
Property Taxes	\$639,740	\$0	\$254,592	\$894,332
Payment in Lieu of Taxes	0	0	386,197	386,197
Special Assessments	82,407	0	221,688	304,095
Charges for Services	1,077,615	0	0	1,077,615
Licenses and Permits	157,384	0	0	157,384
Fines and Forfeitures	164,294	0	0	164,294
Intergovernmental	4,707,151	36,068	4,892,808	9,636,027
Interest	2,068	0	0	2,068
Other	153,250	0	75,491	228,741
	<u>6,983,909</u>	<u>36,068</u>	<u>5,830,776</u>	<u>12,850,753</u>
Total Revenues				
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	645,612	0	0	645,612
Intergovernmental	0	0	212,793	212,793
Judicial	512,208	0	0	512,208
Public Safety	3,029,796	0	0	3,029,796
Public Works	577,599	0	0	577,599
Health	118,628	0	0	118,628
Human Services	1,854,251	0	0	1,854,251
Capital Outlay	0	0	6,436,377	6,436,377
Debt Service				
Principal Retirement	0	330,000	2,905	332,905
Current Refunding	0	0	110,000	110,000
Interest and Fiscal Charges	0	410,570	83,148	493,718
	<u>6,738,094</u>	<u>740,570</u>	<u>6,845,223</u>	<u>14,323,887</u>
Total Expenditures				
Excess of Revenues Over (Under) Expenditures	<u>245,815</u>	<u>(704,502)</u>	<u>(1,014,447)</u>	<u>(1,473,134)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Notes Issued	0	0	2,070,000	2,070,000
Current Refunding	0	0	(2,070,000)	(2,070,000)
Transfers - In	33,048	687,880	298,013	1,018,941
Transfers - Out	0	0	(10,000)	(10,000)
	<u>33,048</u>	<u>687,880</u>	<u>288,013</u>	<u>1,008,941</u>
Total Other Financing Sources (Uses)				
Changes in Fund Balances	278,863	(16,622)	(726,434)	(464,193)
Fund Balances at Beginning of Year	<u>3,746,412</u>	<u>16,622</u>	<u>1,525,632</u>	<u>5,288,666</u>
Fund Balances at End of Year	<u>\$4,025,275</u>	<u>\$0</u>	<u>\$799,198</u>	<u>\$4,824,473</u>

**Marion County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2011

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$639,740	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	580,180	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,397,415	96,249	0	1,199,812
Interest	0	0	0	0
Other	0	0	4,480	52,574
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	1,397,415	735,989	584,660	1,252,386
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	0	0	484,253	0
Judicial	0	0	0	0
Public Safety	0	0	0	1,281,983
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,086,452	739,784	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	1,086,452	739,784	484,253	1,281,983
Excess of Revenues Over (Under) Expenditures	310,963	(3,795)	100,407	(29,597)
<b><u>Other Financing Sources</u></b>				
Transfers - In	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Changes in Fund Balances	310,963	(3,795)	100,407	(29,597)
Fund Balances at Beginning of Year	757,911	29,811	839,981	125,648
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances at End of Year	\$1,068,874	\$26,016	\$940,388	\$96,051
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Other Public Safety	Other	Total
\$0	\$0	\$639,740
0	82,407	82,407
166,303	331,132	1,077,615
0	157,384	157,384
14,849	149,445	164,294
1,420,312	593,363	4,707,151
45	2,023	2,068
58,666	37,530	153,250
<u>1,660,175</u>	<u>1,353,284</u>	<u>6,983,909</u>
0	161,359	645,612
0	512,208	512,208
1,747,813	0	3,029,796
0	577,599	577,599
0	118,628	118,628
0	28,015	1,854,251
<u>1,747,813</u>	<u>1,397,809</u>	<u>6,738,094</u>
(87,638)	(44,525)	245,815
<u>9,605</u>	<u>23,443</u>	<u>33,048</u>
(78,033)	(21,082)	278,863
<u>994,873</u>	<u>998,188</u>	<u>3,746,412</u>
<u>\$916,840</u>	<u>\$977,106</u>	<u>\$4,025,275</u>

**Marion County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Capital Projects Funds**  
For the Year Ended December 31, 2011

	Capital Improvement	Ditch Drainage	Children Home	Marca	Job and Family
<b><u>Revenues</u></b>					
Property Taxes	\$0	\$0	\$0	\$254,592	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Special Assessments	0	221,688	0	0	0
Intergovernmental	0	0	0	89,997	0
Other	49,661	6,250	0	0	0
<b>Total Revenues</b>	<b>49,661</b>	<b>227,938</b>	<b>0</b>	<b>344,589</b>	<b>0</b>
<b><u>Expenditures</u></b>					
Current					
Legislative and Executive					
Intergovernmental	0	0	0	0	0
Capital Outlay	22,815	91,402	0	483,011	21,048
Debt Service					
Principal Retirement	0	0	0	0	0
Current Refunding	0	0	0	0	0
Interest and Fiscal Charges	8,339	0	0	0	0
<b>Total Expenditures</b>	<b>31,154</b>	<b>91,402</b>	<b>0</b>	<b>483,011</b>	<b>21,048</b>
Excess of Revenues Over (Under) Expenditures	18,507	136,536	0	(138,422)	(21,048)
<b><u>Other Financing Sources (Uses)</u></b>					
Notes Issued	0	0	0	0	0
Current Refunding	0	0	0	0	0
Transfers - In	0	0	0	149,013	10,000
Transfers - Out	(10,000)	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(10,000)</b>	<b>0</b>	<b>0</b>	<b>149,013</b>	<b>10,000</b>
Changes in Fund Balances	8,507	136,536	0	10,591	(11,048)
Fund Balances (Deficit) at Beginning of Year	(392,667)	(152,747)	13,427	878,595	12,442
Fund Balances (Deficit) at End of Year	(\$384,160)	(\$16,211)	\$13,427	\$889,186	\$1,394



University Drive	Issue II	Justice Center	Coliseum Levy	Permanent Improvement	Northwest Intercept	Tax Increment Financing	Courthouse Improvement	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$254,592
0	0	0	0	0	0	386,197	0	386,197
0	0	0	0	0	0	0	0	221,688
19,132	571,680	0	644	0	4,211,355	0	0	4,892,808
0	0	0	0	0	3,869	15,711	0	75,491
<u>19,132</u>	<u>571,680</u>	<u>0</u>	<u>644</u>	<u>0</u>	<u>4,215,224</u>	<u>401,908</u>	<u>0</u>	<u>5,830,776</u>
0	0	0	0	0	0	212,793	0	212,793
157,275	909,472	0	6,984	7,776	4,206,040	0	530,554	6,436,377
2,905	0	0	0	0	0	0	0	2,905
0	0	0	0	0	0	110,000	0	110,000
14,532	0	0	0	0	0	60,277	0	83,148
<u>174,712</u>	<u>909,472</u>	<u>0</u>	<u>6,984</u>	<u>7,776</u>	<u>4,206,040</u>	<u>383,070</u>	<u>530,554</u>	<u>6,845,223</u>
<u>(155,580)</u>	<u>(337,792)</u>	<u>0</u>	<u>(6,340)</u>	<u>(7,776)</u>	<u>9,184</u>	<u>18,838</u>	<u>(530,554)</u>	<u>(1,014,447)</u>
0	0	0	0	0	0	2,070,000	0	2,070,000
0	0	0	0	0	0	(2,070,000)	0	(2,070,000)
0	139,000	0	0	0	0	0	0	298,013
0	0	0	0	0	0	0	0	(10,000)
<u>0</u>	<u>139,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>288,013</u>
<u>(155,580)</u>	<u>(198,792)</u>	<u>0</u>	<u>(6,340)</u>	<u>(7,776)</u>	<u>9,184</u>	<u>18,838</u>	<u>(530,554)</u>	<u>(726,434)</u>
<u>(634,014)</u>	<u>777,730</u>	<u>274,413</u>	<u>68,765</u>	<u>160,043</u>	<u>695,948</u>	<u>(708,288)</u>	<u>531,985</u>	<u>1,525,632</u>
<u>(\$789,594)</u>	<u>\$578,938</u>	<u>\$274,413</u>	<u>\$62,425</u>	<u>\$152,267</u>	<u>\$705,132</u>	<u>(\$689,450)</u>	<u>\$1,431</u>	<u>\$799,198</u>

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**Marion County, Ohio**  
**Combining Statements - Fiduciary Funds**

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and/or other governments

**Agency Funds**

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

**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**

Marriage License Special Fund  
Payroll Fund  
Regional Planning Fund  
Soil and Water Fund  
Board of Health Fund  
Emergency Planning Fund  
Family and Children First Fund  
County Park District Fund  
DKMM Solid Waste District Fund

Employee Reimbursement Fund  
Marion-Crawford Mental Health Board Fund  
Marion-Hardin Corrections Commission Fund  
Sewer Billing Collections Fund  
Ohio Elections Commission Fee Fund  
Port Authority Fund  
Housing Trust Fund  
Sewer District Rotary Fund  
Employee Contribution Fund

**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds**  
For the Year Ended December 31, 2011

	Balance 12/31/2010	Additions	Reductions	Balance 12/31/2011
<b>County Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$212,489	\$1,360,202	\$1,402,007	\$170,684
<b>Liabilities</b>				
Undistributed Assets	\$212,489	\$1,360,202	\$1,402,007	\$170,684
<b>County Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$1,325,849	\$6,266,962	\$5,980,277	\$1,612,534
Due from External Party	5,852	0	5,852	0
Total Assets	\$1,331,701	\$6,266,962	\$5,986,129	\$1,612,534
<b>Liabilities</b>				
Undistributed Assets	\$1,331,701	\$6,266,962	\$5,986,129	\$1,612,534
<b>Undivided Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,913,694	\$47,553,731	\$47,325,982	\$3,141,443
Due from Other Governments	2,635,694	2,670,671	2,635,694	2,670,671
Due from External Party	1,796	0	1,796	0
Property Taxes Receivable	37,761,390	38,823,590	37,761,390	38,823,590
Special Assessments Receivable	2,258,465	2,097,101	2,258,465	2,097,101
Total Assets	\$45,571,039	\$91,145,093	\$89,983,327	\$46,732,805
<b>Liabilities</b>				
Due to Other Governments	\$45,571,039	\$91,145,093	\$89,983,327	\$46,732,805
<b>Marriage License Special</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,717	\$16,077	\$14,872	\$9,922
<b>Liabilities</b>				
Undistributed Assets	\$8,717	\$16,077	\$14,872	\$9,922
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$488,008	\$27,012,274	\$27,018,457	\$481,825
<b>Liabilities</b>				
Payroll Withholdings	\$488,008	\$27,012,274	\$27,018,457	\$481,825

(continued)

**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2011

	Balance 12/31/2010	Additions	Reductions	Balance 12/31/2011
<b>Regional Planning</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$98,028	\$327,069	\$343,847	\$81,250
<b>Liabilities</b>				
Undistributed Assets	\$98,028	\$327,069	\$343,847	\$81,250
<b>Soil and Water</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$50,126	\$107,572	\$94,329	\$63,369
<b>Liabilities</b>				
Undistributed Assets	\$50,126	\$107,572	\$94,329	\$63,369
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,005,600	\$2,533,222	\$2,353,715	\$1,185,107
Due from External Party	125	104	125	104
Total Assets	\$1,005,725	\$2,533,326	\$2,353,840	\$1,185,211
<b>Liabilities</b>				
Undistributed Assets	\$1,005,725	\$2,533,326	\$2,353,840	\$1,185,211
<b>Emergency Planning</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$24,511	\$37,993	\$36,859	\$25,645
<b>Liabilities</b>				
Undistributed Assets	\$24,511	\$37,993	\$36,859	\$25,645
<b>Family and Children First</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$206,004	\$765,941	\$660,903	\$311,042
<b>Liabilities</b>				
Undistributed Assets	\$206,004	\$765,941	\$660,903	\$311,042

(continued)

**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2011

	Balance 12/31/2010	Additions	Reductions	Balance 12/31/2011
<b>County Park District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,546	\$10,088	\$8,743	\$3,891
<b>Liabilities</b>				
Undistributed Assets	\$2,546	\$10,088	\$8,743	\$3,891
<b>DKMM Solid Waste District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$563,376	\$1,601,139	\$1,390,293	\$774,222
Due from External Party	67	0	67	0
Total Assets	\$563,443	\$1,601,139	\$1,390,360	\$774,222
<b>Liabilities</b>				
Due to External Party	\$0	\$20	\$0	\$20
Undistributed Assets	563,443	1,601,119	1,390,360	774,202
Total Liabilities	\$563,443	\$1,601,139	\$1,390,360	\$774,222
<b>Employee Reimbursement</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$416	\$0	\$416	\$0
<b>Liabilities</b>				
Due to Employees	\$416	\$0	\$416	\$0
<b>Marion-Crawford Mental Health Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,425,354	\$8,058,438	\$7,998,032	\$3,485,760
<b>Liabilities</b>				
Due to External Party	\$0	\$7,938	\$0	\$7,938
Undistributed Assets	3,425,354	8,050,500	7,998,032	3,477,822
Total Liabilities	\$3,425,354	\$8,058,438	\$7,998,032	\$3,485,760
<b>Marion-Hardin Corrections Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$108,905	\$3,759,615	\$3,724,092	\$144,428
Due from External Party	1,097	0	1,097	0
Total Assets	\$110,002	\$3,759,615	\$3,725,189	\$144,428
<b>Liabilities</b>				
Undistributed Assets	\$110,002	\$3,759,615	\$3,725,189	\$144,428

(continued)

**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2011

	Balance 12/31/2010	Additions	Reductions	Balance 12/31/2011
<b>Sewer Billing Collections</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,536	\$210,395	\$210,948	\$3,983
<b>Liabilities</b>				
Due to Other Governments	\$4,536	\$210,395	\$210,948	\$3,983
<b>Ohio Elections Commission Fee</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,960	\$3,450	\$9,410	\$0
<b>Liabilities</b>				
Due to Other Governments	\$5,960	\$3,450	\$9,410	\$0
<b>Port Authority</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,173	\$0	\$0	\$25,173
<b>Liabilities</b>				
Undistributed Assets	\$25,173	\$0	\$0	\$25,173
<b>Housing Trust</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$54,022	\$190,966	\$197,191	\$47,797
<b>Liabilities</b>				
Undistributed Assets	\$54,022	\$190,966	\$197,191	\$47,797
<b>Sewer District Rotary</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,735	\$460	\$0	\$5,195
<b>Liabilities</b>				
Undistributed Assets	\$4,735	\$460	\$0	\$5,195

(continued)

**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2011

	Balance 12/31/2010	Additions	Reductions	Balance 12/31/2011
<b>Employee Contribution</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,199	\$2,370	\$3,784	\$1,785
<b>Liabilities</b>				
Undistributed Assets	\$3,199	\$2,370	\$3,784	\$1,785
<b>Total - All Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,992,910	\$92,190,800	\$91,391,873	\$9,791,837
Cash and Cash Equivalents in Segregated Accounts	1,538,338	7,627,164	7,382,284	1,783,218
Due from Other Governments	2,635,694	2,670,671	2,635,694	2,670,671
Due from External Party	8,937	104	8,937	104
Property Taxes Receivable	37,761,390	38,823,590	37,761,390	38,823,590
Special Assessments Receivable	2,258,465	2,097,101	2,258,465	2,097,101
Total Assets	\$53,195,734	\$143,409,430	\$141,438,643	\$55,166,521
<b>Liabilities</b>				
Due to Employees	\$416	\$0	\$416	\$0
Due to Other Governments	45,581,535	91,358,938	90,203,685	46,736,788
Due to External Party	0	7,958	0	7,958
Undistributed Assets	7,125,775	25,030,260	24,216,085	7,939,950
Payroll Withholdings	488,008	27,012,274	27,018,457	481,825
Total Liabilities	\$53,195,734	\$143,409,430	\$141,438,643	\$55,166,521



**Individual Fund Schedules of Revenues, Expenditures/Expenses,  
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual**

**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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$2,065,453	\$2,055,697	\$2,056,660	\$963
Sales Taxes	6,600,000	6,600,000	6,617,108	17,108
Charges for Services	3,094,240	3,109,359	2,877,921	(231,438)
Licenses and Permits	3,200	3,200	3,059	(141)
Fines and Forfeitures	308,000	308,000	226,542	(81,458)
Intergovernmental	1,666,152	1,878,837	1,898,775	19,938
Interest	219,000	219,000	275,321	56,321
Other	587,999	657,051	535,494	(121,557)
<b>Total Revenues</b>	<b>14,544,044</b>	<b>14,831,144</b>	<b>14,490,880</b>	<b>(340,264)</b>
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	317,102	316,017	315,870	147
Fringe Benefits	47,686	50,549	50,294	255
Materials and Supplies	19,050	4,597	4,350	247
Contractual Services	3,851	3,500	908	2,592
Capital Outlay	0	1,270	1,270	0
Other	8,949	8,928	8,928	0
<b>Total County Commissioners</b>	<b>396,638</b>	<b>384,861</b>	<b>381,620</b>	<b>3,241</b>
Auditor				
Personal Services	249,570	249,270	245,700	3,570
Fringe Benefits	39,170	40,466	39,616	850
Materials and Supplies	4,600	3,995	3,995	0
Contractual Services	100	0	0	0
Capital Outlay	0	200	200	0
Other	2,776	3,689	3,666	23
<b>Total Auditor</b>	<b>296,216</b>	<b>297,620</b>	<b>293,177</b>	<b>4,443</b>
Treasurer				
Personal Services	107,059	106,079	105,586	493
Fringe Benefits	16,553	17,120	16,471	649
Materials and Supplies	10,262	11,242	11,242	0
Other	2,129	2,129	2,129	0
<b>Total Treasurer</b>	<b>136,003</b>	<b>136,570</b>	<b>135,428</b>	<b>1,142</b>
Prosecutor				
Personal Services	550,860	604,423	586,842	17,581
Fringe Benefits	117,979	116,497	113,647	2,850
Materials and Supplies	7,249	7,945	7,918	27
Contractual Services	133,232	136,958	132,973	3,985
Capital Outlay	4,821	4,801	2,776	2,025
Other	33,030	33,363	32,738	625
<b>Total Prosecutor</b>	<b>847,171</b>	<b>903,987</b>	<b>876,894</b>	<b>27,093</b>

(continued)

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Personnel Department				
Other	\$473	\$473	\$0	\$473
Data Processing Board				
Fringe Benefits	0	2	2	0
Materials and Supplies	7,300	3,863	3,863	0
Contractual Services	112,372	110,752	110,738	14
Capital Outlay	7,869	10,667	10,667	0
Other	12,042	8,826	8,826	0
Total Data Processing Board	139,583	134,110	134,096	14
Board of Elections				
Personal Services	293,470	292,292	265,701	26,591
Fringe Benefits	29,820	64,674	64,648	26
Materials and Supplies	21,335	19,440	15,124	4,316
Contractual Services	112,688	117,948	96,485	21,463
Capital Outlay	10,885	8,631	8,631	0
Other	0	6,920	5,286	1,634
Total Board of Elections	468,198	509,905	455,875	54,030
Maintenance and Operation				
Personal Services	92,040	92,040	92,040	0
Fringe Benefits	14,136	14,593	14,253	340
Materials and Supplies	2,118	2,118	2,118	0
Contractual Services	25,643	30,361	22,662	7,699
Total Maintenance and Operation	133,937	139,112	131,073	8,039
Recorder				
Personal Services	165,204	165,203	165,133	70
Fringe Benefits	24,476	25,353	25,152	201
Materials and Supplies	600	1,282	1,259	23
Contractual Services	10,974	11,696	10,922	774
Capital Outlay	39,600	39,600	30,165	9,435
Other	0	200	158	42
Total Recorder	240,854	243,334	232,789	10,545
Postage				
Materials and Supplies	45,000	45,000	40,108	4,892

(continued)

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Other Legislative and Executive				
Salaries and Wages	\$20,000	\$1,823	\$0	\$1,823
Fringe Benefits	1,312,777	1,262,790	1,216,404	46,386
Materials and Supplies	10,000	31,410	27,496	3,914
Contractual Services	1,213,766	1,402,643	1,391,575	11,068
Other	86,834	85,526	11,131	74,395
Total Other Legislative and Executive	2,643,377	2,784,192	2,646,606	137,586
Total General Government - Legislative and Executive	5,347,450	5,579,164	5,327,666	251,498
General Government - Judicial				
Court of Appeals				
Other	18,530	19,908	19,871	37
Common Pleas Court				
Personal Services	281,612	282,426	282,426	0
Fringe Benefits	43,509	44,398	44,215	183
Materials and Supplies	7,311	9,117	8,184	933
Contractual Services	36,305	46,427	39,869	6,558
Capital Outlay	1,350	1,320	1,320	0
Other	0	1,950	1,866	84
Total Common Pleas Court	370,087	385,638	377,880	7,758
Jury Commission				
Personal Services	2,795	2,845	2,827	18
Fringe Benefits	432	453	439	14
Materials and Supplies	8,710	7,386	6,762	624
Total Jury Commission	11,937	10,684	10,028	656
Family Court				
Personal Services	674,270	734,381	734,319	62
Fringe Benefits	104,910	119,144	114,285	4,859
Materials and Supplies	40,000	38,010	37,903	107
Contractual Services	56,178	82,241	80,949	1,292
Capital Outlay	0	3,333	3,333	0
Other	5,700	16,418	15,468	950
Total Family Court	881,058	993,527	986,257	7,270
Probate Court				
Personal Services	125,025	144,858	144,858	0
Fringe Benefits	19,316	20,620	20,553	67
Materials and Supplies	5,498	5,498	5,498	0
Contractual Services	50,378	49,305	49,046	259
Capital Outlay	0	155	155	0
Other	0	240	240	0
Total Probate Court	200,217	220,676	220,350	326

(continued)

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Clerk of Courts				
Personal Services	\$350,214	\$330,214	\$311,037	\$19,177
Fringe Benefits	83,800	84,851	63,710	21,141
Materials and Supplies	56,011	50,513	50,155	358
Contractual Services	27,615	43,455	30,864	12,591
Other	6,250	6,450	863	5,587
<b>Total Clerk of Courts</b>	<b>523,890</b>	<b>515,483</b>	<b>456,629</b>	<b>58,854</b>
Municipal Court				
Personal Services	96,800	102,258	101,670	588
Fringe Benefits	14,291	14,868	14,608	260
Contractual Services	2,200	1,452	1,084	368
Other	2,000	2,000	1,855	145
<b>Total Municipal Court</b>	<b>115,291</b>	<b>120,578</b>	<b>119,217</b>	<b>1,361</b>
Other Judicial				
Materials and Supplies	50,339	53,911	41,171	12,740
Contractual Services	3,974	0	0	0
Other	2,504	0	0	0
<b>Total Other Judicial</b>	<b>56,817</b>	<b>53,911</b>	<b>41,171</b>	<b>12,740</b>
<b>Total General Government - Judicial</b>	<b>2,177,827</b>	<b>2,320,405</b>	<b>2,231,403</b>	<b>89,002</b>
<b>Total General Government</b>	<b>7,525,277</b>	<b>7,899,569</b>	<b>7,559,069</b>	<b>340,500</b>
Public Safety				
Adult Probation				
Personal Services	187,394	187,394	187,394	0
Fringe Benefits	3,672	31,346	30,033	1,313
Materials and Supplies	1,000	1,000	0	1,000
Other	0	8	0	8
<b>Total Adult Probation</b>	<b>192,066</b>	<b>219,748</b>	<b>217,427</b>	<b>2,321</b>
Juvenile Probation				
Personal Services	108,106	107,585	107,583	2
Fringe Benefits	16,702	17,362	16,201	1,161
Other	0	520	0	520
<b>Total Juvenile Probation</b>	<b>124,808</b>	<b>125,467</b>	<b>123,784</b>	<b>1,683</b>
Detention Home				
Personal Services	756,715	743,998	740,866	3,132
Fringe Benefits	116,912	134,969	129,460	5,509
Materials and Supplies	93,099	102,365	101,236	1,129
Contractual Services	80,834	102,905	93,008	9,897
Capital Outlay	150	9,755	9,535	220
Other	6,434	12,823	12,595	228
<b>Total Detention Home</b>	<b>1,054,144</b>	<b>1,106,815</b>	<b>1,086,700</b>	<b>20,115</b>

(continued)

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Coroner				
Personal Services	\$61,771	\$61,771	\$61,771	\$0
Fringe Benefits	9,544	9,915	9,661	254
Materials and Supplies	300	300	197	103
Contractual Services	87,254	82,289	80,496	1,793
Capital Outlay	1,647	1,647	1,647	0
<b>Total Coroner</b>	<b>160,516</b>	<b>155,922</b>	<b>153,772</b>	<b>2,150</b>
Sheriff				
Personal Services	1,698,786	1,779,381	1,758,511	20,870
Fringe Benefits	317,642	328,314	326,339	1,975
Materials and Supplies	200,031	231,321	211,869	19,452
Contractual Services	3,018,141	3,088,376	3,080,387	7,989
Capital Outlay	1,388	53,366	53,366	0
Other	36,315	35,315	33,685	1,630
<b>Total Sheriff</b>	<b>5,272,303</b>	<b>5,516,073</b>	<b>5,464,157</b>	<b>51,916</b>
<b>Total Public Safety</b>	<b>6,803,837</b>	<b>7,124,025</b>	<b>7,045,840</b>	<b>78,185</b>
Public Works				
Engineer				
Materials and Supplies	7,410	5,470	5,005	465
Contractual Services	2,200	1,499	1,309	190
Capital Outlay	0	2,820	1,583	1,237
Other	3,500	3,321	3,321	0
<b>Total Public Works</b>	<b>13,110</b>	<b>13,110</b>	<b>11,218</b>	<b>1,892</b>
Health				
Agriculture				
Contractual Services	45,500	45,500	45,500	0
Tuberculosis				
Contractual Services	2,777	7,777	5,939	1,838
Vital Statistics				
Contractual Services	107,981	114,845	114,845	0
Other Health				
Contractual Services	7,472	0	0	0
<b>Total Health</b>	<b>163,730</b>	<b>168,122</b>	<b>166,284</b>	<b>1,838</b>

(continued)

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Human Services				
Soldiers Relief				
Personal Services	\$27,823	\$27,855	\$27,855	\$0
Fringe Benefits	4,262	5,414	5,409	5
Materials and Supplies	15,139	14,068	14,066	2
Contractual Services	3,144	2,700	2,700	0
Other	76,809	76,997	74,991	2,006
Total Soldiers Relief	<u>127,177</u>	<u>127,034</u>	<u>125,021</u>	<u>2,013</u>
Veteran Services				
Personal Services	156,309	157,709	157,295	414
Fringe Benefits	23,250	23,486	23,480	6
Materials and Supplies	1,999	798	798	0
Contractual Services	7,000	7,000	7,000	0
Total Veteran Services	<u>188,558</u>	<u>188,993</u>	<u>188,573</u>	<u>420</u>
Total Human Services	<u>315,735</u>	<u>316,027</u>	<u>313,594</u>	<u>2,433</u>
Conservation and Recreation				
Historical Society				
Contractual Services	2,000	2,000	2,000	0
Other				
Miscellaneous				
Contractual Services	1,235	800	800	0
Intergovernmental	<u>315,120</u>	<u>315,120</u>	<u>315,120</u>	<u>0</u>
Total Expenditures	<u>15,140,044</u>	<u>15,838,773</u>	<u>15,413,925</u>	<u>424,848</u>
Excess of Revenues				
Under Expenditures	<u>(596,000)</u>	<u>(1,007,629)</u>	<u>(923,045)</u>	<u>84,584</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	179,882	179,882
Advances - Out	0	(200,000)	(253,000)	(53,000)
Transfers - Out	(1,114,306)	(1,082,240)	(981,527)	100,713
Total Other Financing Sources (Uses)	<u>(1,114,306)</u>	<u>(1,282,240)</u>	<u>(1,054,645)</u>	<u>227,595</u>
Changes in Fund Balance	(1,710,306)	(2,289,869)	(1,977,690)	312,179
Fund Balance at Beginning of Year	2,895,007	2,895,007	2,895,007	0
Prior Year Outstanding Advances	114,363	114,363	0	(114,363)
Prior Year Encumbrances Appropriated	219,214	219,214	219,214	0
Fund Balance at End of Year	<u>\$1,518,278</u>	<u>\$938,715</u>	<u>\$1,136,531</u>	<u>\$197,816</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Job and Family Services Special Revenue Fund**  
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$300,000	\$300,000	\$213,844	(\$86,156)
Intergovernmental	5,729,000	5,804,000	4,366,695	(1,437,305)
Other	4,000	4,000	2,718	(1,282)
<b>Total Revenues</b>	<b>6,033,000</b>	<b>6,108,000</b>	<b>4,583,257</b>	<b>(1,524,743)</b>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Administrative				
Personal Services	2,330,000	2,330,000	2,011,967	318,033
Fringe Benefits	950,000	952,060	723,387	228,673
Materials and Supplies	115,336	100,120	70,709	29,411
Contractual Services	1,646,852	1,521,962	931,578	590,384
Capital Outlay	80,000	80,000	5,666	74,334
Other	38,340	36,174	22,241	13,933
<b>Total Administrative</b>	<b>5,160,528</b>	<b>5,020,316</b>	<b>3,765,548</b>	<b>1,254,768</b>
Public Assistance				
Personal Services	150,000	150,000	132,855	17,145
Fringe Benefits	70,000	93,300	66,260	27,040
Materials and Supplies	55,000	55,845	26,893	28,952
Contractual Services	910,804	920,005	728,616	191,389
Capital Outlay	40,000	40,000	15,944	24,056
Other	108,105	108,048	67,523	40,525
<b>Total Public Assistance</b>	<b>1,333,909</b>	<b>1,367,198</b>	<b>1,038,091</b>	<b>329,107</b>
<b>Total Expenditures</b>	<b>6,494,437</b>	<b>6,387,514</b>	<b>4,803,639</b>	<b>1,583,875</b>
Excess of Revenues Under Expenditures	(461,437)	(279,514)	(220,382)	59,132
<b><u>Other Financing Sources</u></b>				
Transfers - In	300,000	300,000	272,599	(27,401)
Changes in Fund Balance	(161,437)	20,486	52,217	31,731
Fund Balance at Beginning of Year	803,465	803,465	803,465	0
Prior Year Encumbrances Appropriated	161,437	161,437	161,437	0
<b>Fund Balance at End of Year</b>	<b>\$803,465</b>	<b>\$985,388</b>	<b>\$1,017,119</b>	<b>\$31,731</b>



**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Motor Vehicle Gasoline Tax Special Revenue Fund**  
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$50,000	\$50,000	\$198,432	\$148,432
Fines and Forfeitures	21,200	21,200	22,299	1,099
Intergovernmental	3,995,000	3,995,000	4,168,390	173,390
Interest	650	650	733	83
Other	150,000	150,000	122,680	(27,320)
<b>Total Revenues</b>	<b>4,216,850</b>	<b>4,216,850</b>	<b>4,512,534</b>	<b>295,684</b>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	1,432,174	1,422,174	1,402,878	19,296
Fringe Benefits	710,850	638,391	628,756	9,635
Materials and Supplies	1,025,349	1,049,925	1,015,382	34,543
Contractual Services	900,028	1,122,973	1,114,422	8,551
Capital Outlay	178,472	174,455	167,838	6,617
Other	70,000	67,219	64,396	2,823
<b>Total Expenditures</b>	<b>4,316,873</b>	<b>4,475,137</b>	<b>4,393,672</b>	<b>81,465</b>
Excess of Revenues Over (Under) Expenditures	(100,023)	(258,287)	118,862	377,149
<b><u>Other Financing Uses</u></b>				
Advances - Out	0	0	(48,000)	(48,000)
Transfers - Out	(165,477)	(151,000)	(151,000)	0
<b>Total Other Financing Uses</b>	<b>(165,477)</b>	<b>(151,000)</b>	<b>(199,000)</b>	<b>(48,000)</b>
Changes in Fund Balance	(265,500)	(409,287)	(80,138)	329,149
Fund Balance at Beginning of Year	1,317,454	1,317,454	1,317,454	0
Prior Year Encumbrances Appropriated	16,700	16,700	16,700	0
<b>Fund Balance at End of Year</b>	<b>\$1,068,654</b>	<b>\$924,867</b>	<b>\$1,254,016</b>	<b>\$329,149</b>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Children Services Special Revenue Fund**  
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$1,045,000	\$1,045,000	\$1,086,559	\$41,559
Charges for Services	33,250	33,250	44,770	11,520
Intergovernmental	1,789,338	1,789,338	1,988,266	198,928
Other	35,000	35,000	163,930	128,930
<b>Total Revenues</b>	<b>2,902,588</b>	<b>2,902,588</b>	<b>3,283,525</b>	<b>380,937</b>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	1,490,708	1,505,708	1,490,448	15,260
Fringe Benefits	679,621	690,621	463,314	227,307
Materials and Supplies	94,350	94,350	66,064	28,286
Contractual Services	1,470,850	1,444,850	1,096,071	348,779
Capital Outlay	49,377	49,377	37,558	11,819
Other	20,750	20,750	14,433	6,317
<b>Total Expenditures</b>	<b>3,805,656</b>	<b>3,805,656</b>	<b>3,167,888</b>	<b>637,768</b>
Excess of Revenues Over (Under) Expenditures	(903,068)	(903,068)	115,637	1,018,705
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(10,000)	(10,000)	0	10,000
Changes in Fund Balance	(913,068)	(913,068)	115,637	1,028,705
Fund Balance at Beginning of Year	4,484,455	4,484,455	4,484,455	0
Prior Year Encumbrances Appropriated	29,377	29,377	29,377	0
<b>Fund Balance at End of Year</b>	<b>\$3,600,764</b>	<b>\$3,600,764</b>	<b>\$4,629,469</b>	<b>\$1,028,705</b>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Developmental Disabilities Special Revenue Fund**  
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$2,400,000	\$2,400,000	\$2,452,292	\$52,292
Intergovernmental	2,977,000	3,072,180	3,546,766	474,586
Other	1,150,250	1,128,676	1,147,223	18,547
<b>Total Revenues</b>	<b>6,527,250</b>	<b>6,600,856</b>	<b>7,146,281</b>	<b>545,425</b>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	2,900,000	2,900,000	2,824,314	75,686
Fringe Benefits	1,286,800	1,335,000	1,290,089	44,911
Materials and Supplies	219,515	219,515	204,444	15,071
Contractual Services	3,527,475	3,978,235	3,244,137	734,098
Capital Outlay	20,000	20,000	19,968	32
Other	120,944	153,069	126,204	26,865
<b>Total Expenditures</b>	<b>8,074,734</b>	<b>8,605,819</b>	<b>7,709,156</b>	<b>896,663</b>
Excess of Revenues Under Expenditures	(1,547,484)	(2,004,963)	(562,875)	1,442,088
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(259,700)	(388,504)	(149,013)	239,491
Changes in Fund Balance	(1,807,184)	(2,393,467)	(711,888)	1,681,579
Fund Balance at Beginning of Year	5,710,900	5,710,900	5,710,900	0
Prior Year Encumbrances Appropriated	722,034	722,034	722,034	0
<b>Fund Balance at End of Year</b>	<b>\$4,625,750</b>	<b>\$4,039,467</b>	<b>\$5,721,046</b>	<b>\$1,681,579</b>

**Marion County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Sewer District Enterprise Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$1,094,000	\$1,026,616	(\$67,384)
Tap In Fees	8,000	4,264	(3,736)
Contributions	683,325	100,000	(583,325)
Interest	5,808	2,609	(3,199)
Other	0	1,794	1,794
<b>Total Revenues</b>	<b>1,791,133</b>	<b>1,135,283</b>	<b>(655,850)</b>
<b><u>Expenses</u></b>			
Personal Services	395,000	378,490	16,510
Fringe Benefits	84,900	77,735	7,165
Materials and Supplies	49,000	33,473	15,527
Contractual Services	408,163	332,783	75,380
Capital Outlay	68,510	63,463	5,047
Other	46,500	42,088	4,412
Debt Service			
Principal Retirement	172,465	172,431	34
Interest Expense	83,200	83,140	60
<b>Total Expenses</b>	<b>1,307,738</b>	<b>1,183,603</b>	<b>124,135</b>
Changes in Fund Balance	483,395	(48,320)	(531,715)
Fund Balance at Beginning of Year	3,133,100	3,133,100	0
Prior Year Encumbrances Appropriated	34,252	34,252	0
<b>Fund Balance at End of Year</b>	<b>\$3,650,747</b>	<b>\$3,119,032</b>	<b>(\$531,715)</b>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Child Support Enforcement Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$1,490,000	\$1,381,784	(\$108,216)
<b><u>Expenditures</u></b>			
Current			
Human Services			
Personal Services	500,000	430,919	69,081
Fringe Benefits	225,320	201,226	24,094
Materials and Supplies	3,000	1,475	1,525
Contractual Services	364,071	273,248	90,823
Other	307,500	231,049	76,451
Total Expenditures	1,399,891	1,137,917	261,974
Excess of Revenues Over Expenditures	90,109	243,867	153,758
<b><u>Other Financing Sources</u></b>			
Transfers - In	20,000	0	(20,000)
Changes in Fund Balance	110,109	243,867	133,758
Fund Balance at Beginning of Year	773,715	773,715	0
Prior Year Encumbrances Appropriated	30,586	30,586	0
Fund Balance at End of Year	\$914,410	\$1,048,168	\$133,758

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Senior Services Special Revenue Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Property Taxes	\$641,811	\$643,535	\$1,724
Intergovernmental	97,973	96,249	(1,724)
Total Revenues	739,784	739,784	0
<b><u>Expenditures</u></b>			
Current			
Human Services			
Other	739,784	739,784	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Real Estate Assessment Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$600,050	\$580,180	(\$19,870)
Other	4,075	4,480	405
Total Revenues	<u>604,125</u>	<u>584,660</u>	<u>(19,465)</u>
<b><u>Expenditures</u></b>			
Current			
General Government - Legislative and Executive			
Personal Services	265,347	251,026	14,321
Fringe Benefits	102,510	91,613	10,897
Materials and Supplies	28,766	28,324	442
Contractual Services	338,050	108,044	230,006
Capital Outlay	13,643	13,632	11
Other	16,707	8,930	7,777
Total Expenditures	<u>765,023</u>	<u>501,569</u>	<u>263,454</u>
Changes in Fund Balance	(160,898)	83,091	243,989
Fund Balance at Beginning of Year	846,617	846,617	0
Prior Year Encumbrances Appropriated	<u>18,155</u>	<u>18,155</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$703,874</u></u>	<u><u>\$947,863</u></u>	<u><u>\$243,989</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**North Central Ohio Rehabilitation Center Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	1,320,778	1,199,995	(\$120,783)
Other	500	52,082	51,582
<b>Total Revenues</b>	<b>1,321,278</b>	<b>1,252,077</b>	<b>(69,201)</b>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	730,000	711,278	18,722
Fringe Benefits	360,000	303,273	56,727
Materials and Supplies	106,967	82,512	24,455
Contractual Services	168,901	115,471	53,430
Capital Outlay	65,000	57,974	7,026
Other	35,200	27,671	7,529
<b>Total Expenditures</b>	<b>1,466,068</b>	<b>1,298,179</b>	<b>167,889</b>
Excess of Revenues Under Expenditures	(144,790)	(46,102)	98,688
<b><u>Other Financing Sources (Uses)</u></b>			
Advances - In	0	50,000	50,000
Advances - Out	0	(50,000)	(50,000)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Changes in Fund Balance</b>	<b>(144,790)</b>	<b>(46,102)</b>	<b>98,688</b>
Fund Balance at Beginning of Year	180,509	180,509	0
Prior Year Encumbrances Appropriated	200	200	0
<b>Fund Balance at End of Year</b>	<b>\$35,919</b>	<b>\$134,607</b>	<b>\$98,688</b>



**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Marmet Trust Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$12,000	\$11,790	(\$210)
Intergovernmental	28,820	11,980	(16,840)
Interest	50	36	(14)
Other	0	20,005	20,005
Total Revenues	40,870	43,811	2,941
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Materials and Supplies	73,560	31,726	41,834
Changes in Fund Balance	(32,690)	12,085	44,775
Fund Balance at Beginning of Year	39,005	39,005	0
Prior Year Encumbrances Appropriated	1,357	1,357	0
Fund Balance at End of Year	<u>\$7,672</u>	<u>\$52,447</u>	<u>\$44,775</u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Drug Law Enforcement Special Revenue Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$11,000	\$2,309	(\$8,691)
Interest	50	24	(26)
Other	13,500	0	(13,500)
Total Revenues	24,550	2,333	(22,217)
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Materials and Supplies	30,748	23,855	6,893
Changes in Fund Balance	(6,198)	(21,522)	(15,324)
Fund Balance at Beginning of Year	36,039	36,039	0
Prior Year Encumbrances Appropriated	4,116	4,116	0
Fund Balance at End of Year	\$33,957	\$18,633	(\$15,324)

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**OVI Grant Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$83,000	\$80,787	(\$2,213)
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	39,984	38,360	1,624
Fringe Benefits	15,952	7,036	8,916
Contractual Services	26,586	25,576	1,010
Total Expenditures	82,522	70,972	11,550
Changes in Fund Balance	478	9,815	9,337
Fund Balance at Beginning of Year	17,645	17,645	0
Prior Year Encumbrances Appropriated	1,496	1,496	0
Fund Balance at End of Year	\$19,619	\$28,956	\$9,337

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Disaster Services Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$24,698	\$24,467	(\$231)
Intergovernmental	212,997	192,860	(20,137)
Other	20,000	20,000	0
Total Revenues	<u>257,695</u>	<u>237,327</u>	<u>(20,368)</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	51,567	51,567	0
Fringe Benefits	22,984	22,882	102
Materials and Supplies	700	652	48
Contractual Services	4,784	3,875	909
Capital Outlay	1,500	1,500	0
Other	180,033	155,407	24,626
Total Expenditures	<u>261,568</u>	<u>235,883</u>	<u>25,685</u>
Changes in Fund Balance	(3,873)	1,444	5,317
Fund Balance at Beginning of Year	2,777	2,777	0
Prior Year Encumbrances Appropriated	1,446	1,446	0
Fund Balance at End of Year	<u><u>\$350</u></u>	<u><u>\$5,667</u></u>	<u><u>\$5,317</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Enhanced 911 Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$145,000	\$166,701	\$21,701
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	222,000	206,420	15,580
Fringe Benefits	44,745	41,075	3,670
Contractual Services	19,080	220	18,860
Capital Outlay	25,000	4,929	20,071
Other	80,500	65,843	14,657
Total Expenditures	391,325	318,487	72,838
Changes in Fund Balance	(246,325)	(151,786)	94,539
Fund Balance at Beginning of Year	246,504	246,504	0
Fund Balance at End of Year	\$179	\$94,718	\$94,539

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Prosecutor Law Enforcement Special Revenue Fund**  
 For the Year Ended December 31, 2011

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Materials and Supplies	<u>15,740</u>	<u>0</u>	<u>15,740</u>
Changes in Fund Balance	(15,740)	0	15,740
Fund Balance at Beginning of Year	<u>15,740</u>	<u>15,740</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$15,740</u></u>	<u><u>\$15,740</u></u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Sheriff Law Enforcement Special Revenue Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Other	\$0	\$6,437	\$6,437
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Materials and Supplies	2,361	0	2,361
Changes in Fund Balance	(2,361)	6,437	8,798
Fund Balance at Beginning of Year	2,361	2,361	0
Fund Balance at End of Year	\$0	\$8,798	\$8,798

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Electronic Monitoring Special Revenue Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$5,000	\$7,120	\$2,120
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Contractual Services	9,088	8,247	841
Changes in Fund Balance	(4,088)	(1,127)	2,961
Fund Balance at Beginning of Year	4,730	4,730	0
Fund Balance at End of Year	<u>\$642</u>	<u>\$3,603</u>	<u>\$2,961</u>



**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Prison Reduction Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$335,749	\$335,749	\$0
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	216,756	214,769	1,987
Fringe Benefits	81,246	78,288	2,958
Materials and Supplies	10,212	8,405	1,807
Contractual Services	22,955	17,885	5,070
Other	5,000	2,178	2,822
Total Expenditures	336,169	321,525	14,644
Excess of Revenues Over (Under) Expenditures	(420)	14,224	14,644
<b><u>Other Financing Uses</u></b>			
Advances - Out	0	(6,573)	(6,573)
Changes in Fund Balance	(420)	7,651	8,071
Fund Balance at Beginning of Year	51,750	51,750	0
Prior Year Outstanding Advances	(6,573)	0	6,573
Prior Year Encumbrances Appropriated	420	420	0
Fund Balance at End of Year	\$45,177	\$59,821	\$14,644

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Indigent Guardianship Special Revenue Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$10,500	\$9,191	(\$1,309)
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Contractual Services	10,500	3,281	7,219
Changes in Fund Balance	0	5,910	5,910
Fund Balance at Beginning of Year	14,212	14,212	0
Fund Balance at End of Year	<u>\$14,212</u>	<u>\$20,122</u>	<u>\$5,910</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**County Probation Services Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$40,600	\$39,850	(\$750)
Intergovernmental	0	95	95
Other	0	280	280
Total Revenues	<u>40,600</u>	<u>40,225</u>	<u>(375)</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	35,000	17,311	17,689
Fringe Benefits	4,453	2,835	1,618
Materials and Supplies	4,000	1,030	2,970
Contractual Services	10,150	9,247	903
Total Expenditures	<u>53,603</u>	<u>30,423</u>	<u>23,180</u>
Excess of Revenues Over (Under) Expenditures	(13,003)	9,802	22,805
<b><u>Other Financing Sources</u></b>			
Advances - In	0	9,573	9,573
Changes in Fund Balance	(13,003)	19,375	32,378
Fund Balance at Beginning of Year	24,744	24,744	0
Prior Year Outstanding Advances	9,573	0	(9,573)
Prior Year Encumbrances Appropriated	150	150	0
Fund Balance at End of Year	<u>\$21,464</u>	<u>\$44,269</u>	<u>\$22,805</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**DWI Education Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$800	\$431	(\$369)
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	4,000	2,250	1,750
Contractual Services	5,900	0	5,900
Total Expenditures	9,900	2,250	7,650
Changes in Fund Balance	(9,100)	(1,819)	7,281
Fund Balance at Beginning of Year	10,064	10,064	0
Fund Balance at End of Year	\$964	\$8,245	\$7,281

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Jail Reduction Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$43,956	\$43,956	\$0
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	31,748	31,748	0
Fringe Benefits	6,350	6,005	345
Materials and Supplies	4,428	3,744	684
Contractual Services	300	0	300
Other	1,130	875	255
Total Expenditures	43,956	42,372	1,584
Excess of Revenues Over Expenditures	0	1,584	1,584
<b><u>Other Financing Uses</u></b>			
Advances - Out	0	(3,000)	(3,000)
Changes in Fund Balance	0	(1,416)	(1,416)
Fund Balance at Beginning of Year	14,503	14,503	0
Prior Year Outstanding Advances	(3,000)	0	3,000
Fund Balance at End of Year	\$11,503	\$13,087	\$1,584

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Canine Special Revenue Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Other	\$0	\$100	\$100
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Other	8,500	1,933	6,567
Changes in Fund Balance	(8,500)	(1,833)	6,667
Fund Balance at Beginning of Year	8,869	8,869	0
Fund Balance at End of Year	<u>\$369</u>	<u>\$7,036</u>	<u>\$6,667</u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Sheriff Training Special Revenue Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Other	\$900	\$1,666	\$766
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Other	7,000	6,019	981
Changes in Fund Balance	(6,100)	(4,353)	1,747
Fund Balance at Beginning of Year	7,211	7,211	0
Fund Balance at End of Year	<u>\$1,111</u>	<u>\$2,858</u>	<u>\$1,747</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Felony Delinquent Care and Custody Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$753,033	\$654,790	(\$98,243)
Other	2,550	7,098	4,548
<b>Total Revenues</b>	<b>755,583</b>	<b>661,888</b>	<b>(93,695)</b>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	300,000	296,321	3,679
Fringe Benefits	97,000	89,744	7,256
Materials and Supplies	17,742	4,121	13,621
Contractual Services	320,000	247,559	72,441
Capital Outlay	3,000	0	3,000
Other	13,314	9,120	4,194
<b>Total Expenditures</b>	<b>751,056</b>	<b>646,865</b>	<b>104,191</b>
Changes in Fund Balance	4,527	15,023	10,496
Fund Balance at Beginning of Year	166,704	166,704	0
Prior Year Encumbrances Appropriated	26,366	26,366	0
<b>Fund Balance at End of Year</b>	<b>\$197,597</b>	<b>\$208,093</b>	<b>\$10,496</b>



**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Sheriff Administration Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$28,817	\$14,045	(\$14,772)
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	32,780	20,060	12,720
Fringe Benefits	5,642	2,808	2,834
Total Expenditures	38,422	22,868	15,554
Excess of Revenues Under Expenditures	(9,605)	(8,823)	782
<b><u>Other Financing Sources</u></b>			
Advances - In	0	3,000	3,000
Transfers - In	9,605	9,605	0
Total Other Financing Sources	9,605	12,605	3,000
Changes in Fund Balance	0	3,782	3,782
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$3,782	\$3,782

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Web Check Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$42,000	\$68,869	\$26,869
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	6,600	2,168	4,432
Materials and Supplies	85,536	68,144	17,392
Total Expenditures	92,136	70,312	21,824
Changes in Fund Balance	(50,136)	(1,443)	48,693
Fund Balance at Beginning of Year	47,932	47,932	0
Prior Year Encumbrances Appropriated	4,740	4,740	0
Fund Balance at End of Year	<u>\$2,536</u>	<u>\$51,229</u>	<u>\$48,693</u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Concealed Weapon Law Special Revenue Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$12,000	\$18,051	\$6,051
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Materials and Supplies	30,303	10,856	19,447
Changes in Fund Balance	(18,303)	7,195	25,498
Fund Balance at Beginning of Year	18,081	18,081	0
Prior Year Encumbrances Appropriated	5,011	5,011	0
Fund Balance at End of Year	<u>\$4,789</u>	<u>\$30,287</u>	<u>\$25,498</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Dog and Kennel Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$1,600	\$4,088	\$2,488
Licenses and Permits	140,000	156,584	16,584
Fines and Forfeitures	26,800	20,405	(6,395)
Other	500	1,653	1,153
<b>Total Revenues</b>	<b>168,900</b>	<b>182,730</b>	<b>13,830</b>
<b><u>Expenditures</u></b>			
Current			
Health			
Personal Services	89,450	62,277	27,173
Fringe Benefits	23,549	16,612	6,937
Materials and Supplies	16,742	13,153	3,589
Contractual Services	29,908	28,209	1,699
Capital Outlay	7,733	6,617	1,116
Other	136	136	0
<b>Total Expenditures</b>	<b>167,518</b>	<b>127,004</b>	<b>40,514</b>
Changes in Fund Balance	1,382	55,726	54,344
Fund Balance at Beginning of Year	262,480	262,480	0
Prior Year Encumbrances Appropriated	3,057	3,057	0
<b>Fund Balance at End of Year</b>	<b>\$266,919</b>	<b>\$321,263</b>	<b>\$54,344</b>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Federal Safety Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$348,000	\$268,384	(\$79,616)
<b><u>Expenditures</u></b>			
Current			
Public Works			
Contractual Services	360,000	310,760	49,240
Excess of Revenues			
Under Expenditures	(12,000)	(42,376)	(30,376)
<b><u>Other Financing Sources</u></b>			
Advances - In	0	48,000	48,000
Transfers - In	12,000	12,000	0
Total Other Financing Sources	12,000	60,000	48,000
Changes in Fund Balance	0	17,624	17,624
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$17,624	\$17,624

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Ditch Maintenance Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Special Assessments	\$54,502	\$82,407	\$27,905
<b><u>Expenditures</u></b>			
Current			
Public Works			
Materials and Supplies	3,999	999	3,000
Contractual Services	77,125	56,447	20,678
Total Expenditures	81,124	57,446	23,678
Changes in Fund Balance	(26,622)	24,961	51,583
Fund Balance at Beginning of Year	66,511	66,511	0
Prior Year Encumbrances Appropriated	17,535	17,535	0
Fund Balance at End of Year	\$57,424	\$109,007	\$51,583

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Prepayment Interest Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Interest	\$1,000	\$329	(\$671)
<b><u>Expenditures</u></b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	1,000	329	(671)
Fund Balance at Beginning of Year	<u>15,622</u>	<u>15,622</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,622</u></u>	<u><u>\$15,951</u></u>	<u><u>(\$671)</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Community Development Block Grant Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$171,100	\$171,100	\$0
Interest	0	62	62
Other	8,855	12,104	3,249
Total Revenues	<u>179,955</u>	<u>183,266</u>	<u>3,311</u>
<b><u>Expenditures</u></b>			
Current			
Public Works			
Contractual Services	33,000	1,570	31,430
Capital Outlay	174,319	163,448	10,871
Total Expenditures	<u>207,319</u>	<u>165,018</u>	<u>42,301</u>
Changes in Fund Balance	(27,364)	18,248	45,612
Fund Balance at Beginning of Year	<u>117,620</u>	<u>117,620</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$90,256</u></u>	<u><u>\$135,868</u></u>	<u><u>\$45,612</u></u>



**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Ohio Children's Trust Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$19,427	\$19,927	\$500
<b><u>Expenditures</u></b>			
Current			
Human Services			
Contractual Services	28,026	28,015	11
Changes in Fund Balance	(8,599)	(8,088)	511
Fund Balance at Beginning of Year	8,599	8,599	0
Fund Balance at End of Year	\$0	\$511	\$511

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Delinquent Real Estate Tax Assessment Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$150,000	\$117,652	(\$32,348)
Other	1,000	234	(766)
<b>Total Revenues</b>	<b>151,000</b>	<b>117,886</b>	<b>(33,114)</b>
<b><u>Expenditures</u></b>			
Current			
General Government - Legislative and Executive			
Treasurer			
Personal Services	89,000	64,279	24,721
Fringe Benefits	22,141	17,919	4,222
Materials and Supplies	10,000	2,127	7,873
Contractual Services	500	0	500
Capital Outlay	4,517	4,498	19
Other	7,500	1,752	5,748
<b>Total Treasurer</b>	<b>133,658</b>	<b>90,575</b>	<b>43,083</b>
Prosecutor			
Personal Services	73,615	64,888	8,727
Fringe Benefits	11,937	10,977	960
Contractual Services	10,019	3,790	6,229
<b>Total Prosecutor</b>	<b>95,571</b>	<b>79,655</b>	<b>15,916</b>
<b>Total Expenditures</b>	<b>229,229</b>	<b>170,230</b>	<b>58,999</b>
Changes in Fund Balance	(78,229)	(52,344)	25,885
Fund Balance at Beginning of Year	122,406	122,406	0
Prior Year Encumbrances Appropriated	2,935	2,935	0
<b>Fund Balance at End of Year</b>	<b>\$47,112</b>	<b>\$72,997</b>	<b>\$25,885</b>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Family Court Programs Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$25,000	\$32,490	\$7,490
Intergovernmental	2,500	1,210	(1,290)
Other	27,000	13,814	(13,186)
Total Revenues	<u>54,500</u>	<u>47,514</u>	<u>(6,986)</u>
<b><u>Expenditures</u></b>			
Current			
Judicial			
Personal Services	22,000	13,152	8,848
Fringe Benefits	3,899	2,301	1,598
Materials and Supplies	6,300	3,171	3,129
Contractual Services	24,788	22,012	2,776
Capital Outlay	3,787	3,787	0
Other	16,000	10,651	5,349
Total Expenditures	<u>76,774</u>	<u>55,074</u>	<u>21,700</u>
Changes in Fund Balance	(22,274)	(7,560)	14,714
Fund Balance at Beginning of Year	89,986	89,986	0
Prior Year Encumbrances Appropriated	950	950	0
Fund Balance at End of Year	<u><u>\$68,662</u></u>	<u><u>\$83,376</u></u>	<u><u>\$14,714</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Specialized Docket Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$0	\$36,370	\$36,370
<b><u>Expenditures</u></b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	0	36,370	36,370
Fund Balance at Beginning of Year	<u>1,400</u>	<u>1,400</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,400</u></u>	<u><u>\$37,770</u></u>	<u><u>\$36,370</u></u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Litter Control and Recycling Special Revenue Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$89,500	\$79,452	(\$10,048)
Other	1,000	477	(523)
Total Revenues	<u>90,500</u>	<u>79,929</u>	<u>(10,571)</u>
<b><u>Expenditures</u></b>			
Current			
Public Works			
Personal Services	36,050	36,050	0
Fringe Benefits	13,408	13,116	292
Materials and Supplies	5,000	4,705	295
Contractual Services	8,112	4,064	4,048
Other	<u>30,600</u>	<u>28,217</u>	<u>2,383</u>
Total Expenditures	<u>93,170</u>	<u>86,152</u>	<u>7,018</u>
Changes in Fund Balance	(2,670)	(6,223)	(3,553)
Fund Balance at Beginning of Year	<u>19,812</u>	<u>19,812</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$17,142</u></u>	<u><u>\$13,589</u></u>	<u><u>(\$3,553)</u></u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Probate Conduct of Business Special Revenue Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$500	\$434	(\$66)
<b><u>Expenditures</u></b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	500	434	(66)
Fund Balance at Beginning of Year	<u>771</u>	<u>771</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,271</u></u>	<u><u>\$1,205</u></u>	<u><u>(\$66)</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Computerization Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$333,147	\$146,350	(\$186,797)
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial			
Fringe Benefits	10,160	4,572	5,588
Contractual Services	271,140	170,335	100,805
Capital Outlay	49,397	45,152	4,245
Total Expenditures	330,697	220,059	110,638
Changes in Fund Balance	2,450	(73,709)	(76,159)
Fund Balance at Beginning of Year	181,973	181,973	0
Prior Year Encumbrances Appropriated	2,700	2,700	0
Fund Balance at End of Year	\$187,123	\$110,964	(\$76,159)

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Voter Registration Special Revenue Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	1,435	1,435	0
Fund Balance at End of Year	<u>\$1,435</u>	<u>\$1,435</u>	<u>\$0</u>



**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Law Library Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$123,700	\$131,571	\$7,871
Intergovernmental	4,800	5,877	1,077
Other	23,000	21,000	(2,000)
Total Revenues	<u>151,500</u>	<u>158,448</u>	<u>6,948</u>
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial			
Personal Services	31,146	31,146	0
Fringe Benefits	18,973	18,830	143
Material and Supplies	42,418	41,534	884
Contractual Services	72,970	68,218	4,752
Capital Outlay	200	49	151
Other	22,634	18,307	4,327
Total Expenditures	<u>188,341</u>	<u>178,084</u>	<u>10,257</u>
Changes in Fund Balance	(36,841)	(19,636)	17,205
Fund Balance at Beginning of Year	28,703	28,703	0
Prior Year Encumbrances Appropriated	8,138	8,138	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$17,205</u></u>	<u><u>\$17,205</u></u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Indigent Drivers Alcohol Treatment Special Revenue Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$100	\$87	(\$13)
<b><u>Expenditures</u></b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	100	87	(13)
Fund Balance at Beginning of Year	<u>1,370</u>	<u>1,370</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,470</u></u>	<u><u>\$1,457</u></u>	<u><u>(\$13)</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Family Dependent Treatment Special Revenue Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$85,500	\$57,539	(\$27,961)
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial			
Personal Services	35,653	35,440	213
Fringe Benefits	5,879	5,576	303
Contractual Services	17,834	17,570	264
Total Expenditures	59,366	58,586	780
Excess of Revenues Over (Under) Expenditures	26,134	(1,047)	(27,181)
<b><u>Other Financing Sources (Uses)</u></b>			
Advances - Out	0	(11,443)	(11,443)
Transfers - In	0	11,443	11,443
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	26,134	(1,047)	(27,181)
Fund Balance at Beginning of Year	13,020	13,020	0
Prior Year Outstanding Advances	(11,443)	0	11,443
Prior Year Encumbrances Appropriated	5,933	5,933	0
Fund Balance at End of Year	\$33,644	\$17,906	(\$15,738)

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Bond Retirement Debt Service Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$36,068	\$36,068	\$0
<b><u>Expenditures</u></b>			
Debt Service			
General Obligation Note Retirement			
University Boulevard Notes			
Principal Retirement	900,000	900,000	0
Interest and Fiscal Charges	24,681	14,625	10,056
Total General Obligation Note Retirement	924,681	914,625	10,056
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	140,000	140,000	0
Interest and Fiscal Charges	178,870	178,870	0
Regional Jail Bonds			
Principal Retirement	135,000	135,000	0
Interest and Fiscal Charges	124,894	124,894	0
Justice Center Bonds			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	26,656	26,656	0
Courthouse Improvement Bonds			
Principal Retirement	25,000	25,000	0
Interest and Fiscal Charges	80,150	80,150	0
Total General Obligation Bond Retirement	740,570	740,570	0
Total Expenditures	1,665,251	1,655,195	10,056
Excess of Revenues			
Under Expenditures	(1,629,183)	(1,619,127)	10,056
<b><u>Other Financing Sources</u></b>			
Notes Issued	900,000	900,000	0
Transfers - In	729,183	702,505	(26,678)
Total Other Financing Sources	1,629,183	1,602,505	(26,678)
Changes in Fund Balance	0	(16,622)	(16,622)
Fund Balance at Beginning of Year	26,207	26,207	0
Fund Balance at End of Year	\$26,207	\$9,585	(\$16,622)

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Capital Improvement Capital Projects Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Other	\$49,661	\$49,661	\$0
<b><u>Expenditures</u></b>			
Capital Outlay	22,815	22,815	0
Debt Service			
Interest and Fiscal Charges	8,942	8,942	0
Total Expenditures	31,757	31,757	0
Excess of Revenues Over Expenditures	17,904	17,904	0
<b><u>Other Financing Uses</u></b>			
Advances - Out	(15,519)	(15,519)	0
Transfers - Out	(10,000)	(10,000)	0
Total Other Financing Uses	(25,519)	(25,519)	0
Changes in Fund Balance	(7,615)	(7,615)	0
Fund Balance at Beginning of Year	108,704	108,704	0
Prior Year Encumbrances Appropriated	23,149	23,149	0
Fund Balance (Deficit) at End of Year	\$124,238	\$124,238	\$0

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Ditch Drainage Capital Projects Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Special Assessments	\$185,217	\$221,688	\$36,471
Other	6,250	6,250	0
Total Revenues	191,467	227,938	36,471
<b><u>Expenditures</u></b>			
Capital Outlay	352,454	127,693	224,761
Excess of Revenues Over (Under) Expenditures	(160,987)	100,245	261,232
<b><u>Other Financing Sources (Uses)</u></b>			
Advances - In	200,000	200,000	0
Advances - Out	0	(131,856)	(131,856)
Total Other Financing Sources (Uses)	200,000	68,144	(131,856)
Changes in Fund Balance	39,013	168,389	129,376
Fund Balance at Beginning of Year	123,354	123,354	0
Prior Year Outstanding Advances	(131,856)	0	131,856
Fund Balance (Deficit) at End of Year	<u>\$30,511</u>	<u>\$291,743</u>	<u>\$261,232</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Children Home Capital Projects Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Capital Outlay	30,000	0	30,000
Excess of Revenues Under Expenditures	(30,000)	0	30,000
<b><u>Other Financing Sources</u></b>			
Transfers - In	30,000	0	(30,000)
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	13,427	13,427	0
Fund Balance at End of Year	<u>\$13,427</u>	<u>\$13,427</u>	<u>\$0</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Marca Capital Projects Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Property Taxes	\$250,000	\$256,140	\$6,140
Intergovernmental	87,622	89,997	2,375
Total Revenues	337,622	346,137	8,515
<b><u>Expenditures</u></b>			
Capital Outlay	1,300,000	564,320	735,680
Excess of Revenues Under Expenditures	(962,378)	(218,183)	744,195
<b><u>Other Financing Sources</u></b>			
Transfers - In	149,013	149,013	0
Changes in Fund Balance	(813,365)	(69,170)	744,195
Fund Balance at Beginning of Year	867,085	867,085	0
Fund Balance at End of Year	<u>\$53,720</u>	<u>\$797,915</u>	<u>\$744,195</u>



**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Job and Family Capital Projects Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Other	\$30,000	\$0	(\$30,000)
<b><u>Expenditures</u></b>			
Capital Outlay	30,000	21,048	8,952
Excess of Revenues Under Expenditures	0	(21,048)	(21,048)
<b><u>Other Financing Sources</u></b>			
Transfers - In	0	10,000	10,000
Changes in Fund Balance	0	(11,048)	(11,048)
Fund Balance at Beginning of Year	12,442	12,442	0
Fund Balance at End of Year	<u>\$12,442</u>	<u>\$1,394</u>	<u>(\$11,048)</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**University Drive Capital Projects Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$0	\$19,132	\$19,132
<b><u>Expenditures</u></b>			
Capital Outlay	282,683	214,807	67,876
Debt Service			
Principal Retirement	2,905	2,905	0
Total Expenditures	285,588	217,712	67,876
Excess of Revenues Under Expenditures	(285,588)	(198,580)	87,008
<b><u>Other Financing Uses</u></b>			
Transfers - Out	(14,625)	(14,625)	0
Changes in Fund Balance	(300,213)	(213,205)	87,008
Fund Balance at Beginning of Year	258,746	258,746	0
Prior Year Encumbrances Appropriated	65,990	65,990	0
Fund Balance at End of Year	\$24,523	\$111,531	\$87,008

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Issue II Capital Projects Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$400,211	\$736,165	\$335,954
Other	325,360	0	(325,360)
Total Revenues	725,571	736,165	10,594
<b><u>Expenditures</u></b>			
Capital Outlay	1,551,082	1,013,726	537,356
Excess of Revenues Under Expenditures	(825,511)	(277,561)	547,950
<b><u>Other Financing Sources</u></b>			
Transfers - In	139,000	139,000	0
Changes in Fund Balance	(686,511)	(138,561)	547,950
Fund Balance at Beginning of Year	536,630	536,630	0
Prior Year Encumbrances Appropriated	171,499	171,499	0
Fund Balance at End of Year	<u>\$21,618</u>	<u>\$569,568</u>	<u>\$547,950</u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Justice Center Capital Projects Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	787	787	0
Fund Balance at End of Year	<u>\$787</u>	<u>\$787</u>	<u>\$0</u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Coliseum Levy Capital Projects Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$34,252	\$644	(\$33,608)
<b><u>Expenditures</u></b>			
Capital Outlay	34,252	6,984	27,268
Changes in Fund Balance	0	(6,340)	(6,340)
Fund Balance at Beginning of Year	59,180	59,180	0
Fund Balance at End of Year	<u>\$59,180</u>	<u>\$52,840</u>	<u>(\$6,340)</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Permanent Improvement Capital Projects Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Capital Outlay	12,777	7,776	5,001
Excess of Revenues Under Expenditures	(12,777)	(7,776)	5,001
<b><u>Other Financing Sources</u></b>			
Advances In	0	28,936	28,936
Changes in Fund Balance	(12,777)	21,160	33,937
Fund Balance at Beginning of Year	15,857	15,857	0
Prior Year Outstanding Advances	28,936	0	(28,936)
Prior Year Encumbrances Appropriated	7,776	7,776	0
Fund Balance at End of Year	<u>\$39,792</u>	<u>\$44,793</u>	<u>\$5,001</u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Northwest Intercept Capital Projects Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$8,270,541	\$3,837,978	(\$4,432,563)
Other	0	3,869	3,869
Total Revenues	8,270,541	3,841,847	(4,428,694)
<b><u>Expenditures</u></b>			
Capital Outlay	9,750,179	4,700,560	5,049,619
Changes in Fund Balance	(1,479,638)	(858,713)	620,925
Fund Balance at Beginning of Year	1,588,686	1,588,686	0
Prior Year Encumbrances Appropriated	133,409	133,409	0
Fund Balance at End of Year	<u>\$242,457</u>	<u>\$863,382</u>	<u>\$620,925</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Tax Increment Financing Capital Projects Fund**  
For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Special Assessments	\$387,965	\$386,197	(\$1,768)
Other	0	15,711	15,711
Total Revenues	<u>387,965</u>	<u>401,908</u>	<u>13,943</u>
<b><u>Expenditures</u></b>			
Current			
Legislative and Executive			
Intergovernmental	216,492	212,793	3,699
Debt Service			
Principal Retirement	2,959,500	2,957,000	2,500
Interest and Fiscal Charges	61,030	60,278	752
Total Expenditures	<u>3,237,022</u>	<u>3,230,071</u>	<u>6,951</u>
Excess of Revenues Under Expenditures	(2,849,057)	(2,828,163)	20,894
<b><u>Other Financing Sources</u></b>			
Notes Issued	<u>2,959,500</u>	<u>2,825,000</u>	<u>(134,500)</u>
Changes in Fund Balance	110,443	(3,163)	(113,606)
Fund Balance at Beginning of Year	<u>72,017</u>	<u>72,017</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$182,460</u></u>	<u><u>\$68,854</u></u>	<u><u>(\$113,606)</u></u>



**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Courthouse Improvement Capital Projects Fund**  
 For the Year Ended December 31, 2011

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Capital Outlay	990,940	989,819	1,121
Changes in Fund Balance	(990,940)	(989,819)	1,121
Fund Balance at Beginning of Year	256,105	256,105	0
Prior Year Encumbrances Appropriated	735,145	735,145	0
Fund Balance at End of Year	<u>\$310</u>	<u>\$1,431</u>	<u>\$1,121</u>

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**STATISTICAL  
SECTION**

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**Marion County, Ohio**  
Statistical Section Description

This part of Marion County’s comprehensive annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

CONTENTS

**Financial Trends** ..... S2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

**Revenue Capacity**..... S14

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

**Debt Capacity** ..... S28

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

**Demographic and Economic Information** ..... S33

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

**Operating Information** ..... S36

These schedules contain service data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2003; schedules presenting government-wide information include information beginning in that year.

**Marion County, Ohio**  
Net Assets by Component  
Last Nine Years  
(accrual basis of accounting)

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Governmental Activities</b>				
Invested in Capital Assets, Net of Related Debt	\$63,522,762	\$58,398,527	\$51,238,221	\$49,826,270
Restricted	25,789,516	24,748,371	24,845,139	22,112,234
Unrestricted	584,541	637,807	642,753	3,718,359
<b>Total Governmental Activities Net Assets</b>	<u><u>89,896,819</u></u>	<u><u>83,784,705</u></u>	<u><u>76,726,113</u></u>	<u><u>75,656,863</u></u>
<b>Business-Type Activity</b>				
Invested in Capital Assets, Net of Related Debt	5,444,565	5,567,564	5,711,294	5,906,949
Restricted	0	0	0	0
Unrestricted	3,374,546	3,356,266	3,301,207	3,109,917
<b>Total Business-Type Activity Net Assets</b>	<u><u>8,819,111</u></u>	<u><u>8,923,830</u></u>	<u><u>9,012,501</u></u>	<u><u>9,016,866</u></u>
<b>Primary Government</b>				
Invested in Capital Assets, Net of Related Debt	68,967,327	63,966,091	56,949,515	55,733,219
Restricted	25,789,516	24,748,371	24,845,139	22,112,234
Unrestricted	3,959,087	3,994,073	3,943,960	6,828,276
<b>Total Primary Government Net Assets</b>	<u><u>\$98,715,930</u></u>	<u><u>\$92,708,535</u></u>	<u><u>\$85,738,614</u></u>	<u><u>\$84,673,729</u></u>

2007	2006	2005	2004	2003
\$49,187,346	\$47,464,227	\$43,101,269	\$42,907,872	\$39,156,278
22,115,405	21,436,262	20,154,633	19,844,819	19,230,671
5,212,695	4,652,160	4,363,824	4,759,868	5,305,900
<u>76,515,446</u>	<u>73,552,649</u>	<u>67,619,726</u>	<u>67,512,559</u>	<u>63,692,849</u>
5,784,359	5,868,440	6,067,334	5,926,439	6,143,077
0	0	0	422,811	348,241
2,965,710	2,441,114	2,205,459	1,911,972	1,910,537
<u>8,750,069</u>	<u>8,309,554</u>	<u>8,272,793</u>	<u>8,261,222</u>	<u>8,401,855</u>
54,971,705	53,332,667	49,168,603	48,834,311	45,299,355
22,115,405	21,436,262	20,154,633	20,267,630	19,578,912
8,178,405	7,093,274	6,569,283	6,671,840	7,216,437
<u>\$85,265,515</u>	<u>\$81,862,203</u>	<u>\$75,892,519</u>	<u>\$75,773,781</u>	<u>\$72,094,704</u>

**Marion County, Ohio**  
**Changes in Net Assets**  
**Last Nine Years**  
**(accrual basis of accounting)**

	2011	2010	2009	2008
<b>Expenses</b>				
Governmental Activities				
General Government				
Legislative and Executive	\$6,327,585	\$6,289,917	\$6,534,557	\$7,196,431
Intergovernmental	212,793	216,492	223,479	216,287
Judicial	2,715,638	2,507,786	2,212,842	2,464,592
Public Safety	10,223,590	10,014,134	10,538,938	11,105,738
Intergovernmental	3,600	3,600	3,600	3,600
Public Works	4,170,011	5,192,878	4,697,458	5,186,406
Intergovernmental	0	0	0	0
Health	7,261,710	6,948,908	6,537,379	6,616,909
Intergovernmental	11,530	11,530	1,070,271	1,062,532
Human Services	10,031,512	10,934,847	13,388,447	15,488,136
Economic Development				
Intergovernmental	159,990	156,000	188,965	151,396
Conservation and Recreation	8,984	2,000	38,451	20,500
Intergovernmental	140,000	137,397	174,000	175,750
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	517,964	512,986	545,101	510,564
Total Governmental Activities Expenses	<u>41,784,907</u>	<u>42,928,475</u>	<u>46,153,488</u>	<u>50,198,841</u>
Business-Type Activity				
Sewer District	1,253,590	1,172,782	1,174,800	1,236,134
Total Primary Government Expenses	<u>43,038,497</u>	<u>44,101,257</u>	<u>47,328,288</u>	<u>51,434,975</u>
<b>Program Revenues</b>				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,154,076	2,264,124	2,204,521	2,498,120
Judicial	1,192,936	1,108,339	960,665	1,072,416
Public Safety	1,036,636	1,037,668	1,066,038	1,251,612
Public Works	508,870	361,835	220,456	186,053
Health	181,798	184,616	242,425	199,381
Human Services	249,303	312,771	216,185	308,820
Operating Grants, Contributions, and Interest	19,044,052	18,457,094	21,320,307	22,813,933
Capital Grants and Contributions	4,588,222	8,389,802	2,143,077	650,381
Total Governmental Activities Program Revenues	<u>28,955,893</u>	<u>32,116,249</u>	<u>28,373,674</u>	<u>28,980,716</u>
Business-Type Activity				
Charges for Services	1,040,801	997,534	1,146,771	1,116,408
Capital Grants, Contributions, and Interest	104,264	78,249	8,140	350,109
Total Business-Type Activity Program Revenues	<u>1,145,065</u>	<u>1,075,783</u>	<u>1,154,911</u>	<u>1,466,517</u>
Total Primary Government Program Revenues	<u>30,100,958</u>	<u>33,192,032</u>	<u>29,528,585</u>	<u>30,447,233</u>



2007	2006	2005	2004	2003
\$6,865,354	\$6,559,522	\$6,702,826	\$6,391,895	\$6,801,821
178,628	0	0	0	0
2,160,259	2,052,712	2,273,672	2,077,911	1,698,069
9,906,723	9,581,353	9,146,720	8,555,754	8,373,301
0	0	0	0	0
3,186,953	5,310,612	4,318,173	4,008,867	4,270,667
830,770	0	0	0	0
7,928,161	7,700,613	7,607,576	8,130,127	8,070,610
1,087,960	0	0	0	0
14,559,161	13,166,131	11,575,193	11,560,376	12,122,494
0	0	0	0	0
13,000	226,051	308,836	12,000	15,000
185,000	0	0	0	0
0	1,016,777	913,032	957,447	903,239
484,721	571,803	492,992	517,689	540,876
47,386,690	46,185,574	43,339,020	42,212,066	42,796,077
1,164,820	1,175,071	1,216,520	1,383,704	1,343,220
48,551,510	47,360,645	44,555,540	43,595,770	44,139,297

2,598,005	2,579,723	2,280,729	2,340,550	2,228,818
1,212,057	1,150,303	1,107,315	980,036	1,158,754
1,200,579	1,062,452	893,504	837,317	1,083,333
194,094	186,303	177,669	128,649	258,452
183,404	177,436	174,167	153,484	187,451
329,446	333,426	302,246	306,040	311,793
22,345,531	21,481,219	20,061,838	20,544,602	19,373,105
1,368,720	5,516,629	195,454	359,042	276,307
29,431,836	32,487,491	25,192,922	25,649,720	24,878,013
1,172,195	1,072,083	1,077,909	1,066,299	1,021,108
292,385	91,878	135,356	170,559	79,844
1,464,580	1,163,961	1,213,265	1,236,858	1,100,952
30,896,416	33,651,452	26,406,187	26,886,578	25,978,965

(continued)

**Marion County, Ohio**  
Changes in Net Assets (continued)  
Last Nine Years  
(accrual basis of accounting)

	2011	2010	2009	2008
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(\$12,829,014)	(\$10,812,226)	(\$17,779,814)	(\$21,218,125)
Business-Type Activity	(108,525)	(96,999)	(19,889)	230,383
Total Primary Government Net Expense	<u>(12,937,539)</u>	<u>(10,909,225)</u>	<u>(17,799,703)</u>	<u>(20,987,742)</u>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities				
Property Taxes Levied for				
General Operating	2,087,575	2,092,921	1,992,983	2,106,870
Health-Mental Health	0	0	774,060	805,129
Health-Developmental Disabilities	2,489,882	2,477,588	2,358,837	2,444,211
Health-Marca Capital	259,999	258,769	246,491	252,609
Human Services-Children Services	1,102,922	1,059,977	1,173,245	1,273,788
Human Services-Senior Services	653,876	650,918	618,993	643,798
Conservation and Recreation-Coliseum Capital	0	0	0	0
Payment in Lieu of Taxes	386,197	387,965	341,217	267,189
Sales Taxes	7,909,112	6,511,622	6,242,445	6,814,459
Grants and Entitlements not Restricted to Other Programs	1,616,108	1,830,628	1,718,289	2,019,962
Interest	270,512	353,724	770,280	1,495,344
Other	2,164,945	2,246,706	2,803,537	2,236,183
Transfers	0	0	0	0
Special Item - Gain on Sale of Capital Assets	0	0	0	0
Total Governmental Activities	<u>18,941,128</u>	<u>17,870,818</u>	<u>19,040,377</u>	<u>20,359,542</u>
Business-Type Activity				
Interest	2,012	4,967	13,117	35,204
Other	1,794	3,361	2,407	1,210
Transfers	0	0	0	0
Total Business-Type Activity	<u>3,806</u>	<u>8,328</u>	<u>15,524</u>	<u>36,414</u>
Total Primary Government	<u>18,944,934</u>	<u>17,879,146</u>	<u>19,055,901</u>	<u>20,395,956</u>
<b>Change in Net Assets</b>				
Governmental Activities	6,112,114	7,058,592	1,260,563	(858,583)
Business-Type Activity	(104,719)	(88,671)	(4,365)	266,797
Total Primary Government	<u>\$6,007,395</u>	<u>\$6,969,921</u>	<u>\$1,256,198</u>	<u>(\$591,786)</u>

2007	2006	2005	2004	2003
(\$17,954,854)	(\$13,698,083)	(\$18,146,098)	(\$16,562,346)	(\$17,918,064)
299,760	(11,110)	(3,255)	(146,846)	(242,268)
<u>(17,655,094)</u>	<u>(13,709,193)</u>	<u>(18,149,353)</u>	<u>(16,709,192)</u>	<u>(18,160,332)</u>
2,217,466	2,167,903	2,254,001	2,134,707	2,123,288
918,955	654,433	622,349	598,559	594,917
2,898,988	2,961,609	2,999,864	2,882,714	2,873,363
308,547	312,797	318,295	307,698	304,954
1,583,189	1,514,642	1,595,685	1,535,336	1,525,292
760,044	63,710	0	0	0
0	11,561	216,536	241,986	240,466
0	0	0	0	0
7,151,124	6,751,129	6,369,057	6,428,264	6,202,839
1,818,914	1,566,057	1,629,633	1,611,835	1,677,185
2,035,081	1,700,569	1,049,757	535,797	827,799
1,321,586	1,926,596	1,198,088	1,134,822	1,241,178
(96,243)	0	0	0	0
0	0	0	2,970,338	0
<u>20,917,651</u>	<u>19,631,006</u>	<u>18,253,265</u>	<u>20,382,056</u>	<u>17,611,281</u>
37,167	46,190	14,272	6,213	7,020
7,345	1,681	554	0	45,158
96,243	0	0	0	0
<u>140,755</u>	<u>47,871</u>	<u>14,826</u>	<u>6,213</u>	<u>52,178</u>
<u>21,058,406</u>	<u>19,678,877</u>	<u>18,268,091</u>	<u>20,388,269</u>	<u>17,663,459</u>
2,962,797	5,932,923	107,167	3,819,710	(306,783)
440,515	36,761	11,571	(140,633)	(190,090)
<u>\$3,403,312</u>	<u>\$5,969,684</u>	<u>\$118,738</u>	<u>\$3,679,077</u>	<u>(\$496,873)</u>

**Marion County, Ohio**  
Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)

	2011	2010	2009	2008
General Fund				
Reserved	\$0	\$0	\$440,310	\$898,395
Unreserved	0	0	3,023,720	4,968,581
Nonspendable	601,012	564,204	0	0
Assigned	164,127	170,781	0	0
Unassigned	1,691,119	2,937,340	0	0
Total General Fund	<u>2,456,258</u>	<u>3,672,325</u>	<u>3,464,030</u>	<u>5,866,976</u>
All Other Governmental Funds				
Reserved	0	0	2,392,884	2,225,158
Unreserved, Reported in				
Special Revenue Funds	0	0	15,713,480	14,402,925
Debt Service Fund	0	0	808,636	693,689
Capital Projects Funds	0	0	1,368,971	893,366
Nonspendable	1,035,172	978,007	0	0
Restricted	20,556,644	20,270,926	0	0
Committed	0	0	0	0
Assigned	13,427	30,049	0	0
Unassigned (Deficit)	<u>(1,882,556)</u>	<u>(1,910,484)</u>	<u>0</u>	<u>0</u>
Total All Other Governmental Funds	<u>19,722,687</u>	<u>19,368,498</u>	<u>20,283,971</u>	<u>18,215,138</u>
Total Governmental Funds	<u>\$22,178,945</u>	<u>\$23,040,823</u>	<u>\$23,748,001</u>	<u>\$24,082,114</u>

The County implemented GASB Statement No. 34 in 2011.

2007	2006	2005	2004	2003	2002
\$791,439	\$708,263	\$497,443	\$576,813	\$298,446	\$1,093,240
6,772,252	5,960,120	6,037,725	3,153,655	4,073,678	4,095,584
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>7,563,691</u>	<u>6,668,383</u>	<u>6,535,168</u>	<u>3,730,468</u>	<u>4,372,124</u>	<u>5,188,824</u>
1,396,671	1,430,260	1,936,328	1,311,288	1,839,343	2,767,925
15,068,360	13,563,918	12,620,540	12,907,520	11,746,759	12,903,437
901,531	777,115	651,940	521,564	385,989	251,580
975,583	1,328,373	1,468,191	1,364,837	1,595,662	1,535,054
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	0	0	0	0
<u>18,342,145</u>	<u>17,099,666</u>	<u>16,676,999</u>	<u>16,105,209</u>	<u>15,567,753</u>	<u>17,457,996</u>
<u>\$25,905,836</u>	<u>\$23,768,049</u>	<u>\$23,212,167</u>	<u>\$19,835,677</u>	<u>\$19,939,877</u>	<u>\$22,646,820</u>

**Marion County, Ohio**  
Changes in Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)

	2011	2010	2009	2008
<b>Revenues</b>				
Property Taxes	\$6,455,745	\$6,454,755	\$7,367,875	\$7,402,713
Payment in Lieu of Taxes	386,197	387,965	341,217	252,618
Sales Taxes	7,045,122	6,505,099	6,217,830	6,979,528
Special Assessments	304,095	207,735	166,735	102,750
Charges for Services	4,411,431	4,446,692	4,200,030	4,596,609
Licenses and Permits	160,468	158,544	162,840	169,602
Fines and Forfeitures	413,293	463,687	414,034	642,259
Intergovernmental	25,702,703	26,747,183	24,842,350	25,233,229
Interest	317,504	322,099	938,183	1,481,389
Other	2,163,958	2,253,279	2,809,246	2,226,460
<b>Total Revenues</b>	<b>47,360,516</b>	<b>47,947,038</b>	<b>47,460,340</b>	<b>49,087,157</b>
<b>Expenditures</b>				
General Government				
Legislative and Executive	5,870,228	5,659,577	6,024,662	6,214,515
Intergovernmental	212,793	216,492	223,479	216,287
Judicial	2,677,452	2,457,062	2,164,027	2,351,314
Public Safety	10,046,777	9,803,682	10,242,492	10,933,715
Intergovernmental	3,600	3,600	3,600	3,600
Public Works	4,862,065	4,250,771	4,300,215	5,118,964
Health	6,922,644	6,721,041	6,174,088	6,085,524
Intergovernmental	11,530	11,530	1,070,271	1,062,532
Human Services	9,940,314	10,979,448	13,275,757	15,485,443
Economic Development				
Intergovernmental	159,990	156,000	188,965	145,643
Conservation and Recreation	2,000	2,000	10,000	13,000
Intergovernmental	140,000	137,397	174,000	205,750
Other	0	0	0	0
Capital Outlay	6,436,377	8,497,998	2,794,501	1,951,944
Intergovernmental	0	0	0	0
Debt Service				
Principal Retirement	332,905	531,477	496,477	481,477
Current Refunding	110,000	110,000	85,000	110,000
Interest and Fiscal Charges	493,718	491,142	526,072	531,171
Issuance Costs	0	0	0	0
<b>Total Expenditures</b>	<b>48,222,393</b>	<b>50,029,217</b>	<b>47,753,606</b>	<b>50,910,879</b>
Excess of Revenues Over (Under) Expenditures	(861,877)	(2,082,179)	(293,266)	(1,823,722)

2007	2006	2005	2004	2003	2002
\$8,621,962	\$7,636,017	\$7,990,487	\$7,674,052	\$8,066,412	\$7,548,234
0	0	0	0	0	0
7,276,501	6,499,806	6,406,626	6,366,647	6,173,346	6,251,522
80,935	61,564	73,482	148,899	34,869	76,802
5,147,982	5,009,233	4,520,529	4,405,092	4,785,221	4,239,632
161,639	157,081	157,520	131,490	126,836	109,982
372,293	272,620	223,446	172,395	219,576	252,552
25,546,176	23,489,949	21,836,527	21,946,707	19,880,916	21,411,618
1,966,989	1,759,758	1,029,169	548,775	836,672	1,022,104
1,402,443	1,926,596	1,198,088	1,134,822	1,241,178	1,611,905
<u>50,576,920</u>	<u>46,812,624</u>	<u>43,435,874</u>	<u>42,528,879</u>	<u>41,365,026</u>	<u>42,524,351</u>
5,997,407	5,749,148	5,816,674	5,646,287	5,273,196	5,433,049
178,628	0	0	0	0	0
2,105,744	2,003,409	2,056,800	1,938,925	1,910,773	1,766,831
9,722,362	9,627,378	8,825,098	8,719,203	8,497,685	9,019,495
0	0	0	0	0	0
4,670,835	4,300,495	4,374,489	4,087,891	3,638,147	4,061,097
7,385,058	7,166,602	7,126,689	7,580,126	7,813,166	6,458,789
1,087,960	0	0	0	0	0
14,384,934	13,041,213	11,489,016	11,374,219	12,111,553	12,073,702
0	0	0	0	0	0
13,000	73,000	296,475	12,000	15,000	16,920
185,000	0	0	0	0	0
0	0	0	0	647,380	607,475
1,577,479	4,981,439	1,548,499	1,503,966	2,327,997	2,594,791
0	1,016,777	913,032	957,447	903,239	930,268
566,477	478,990	0	524,914	501,884	365,326
100,000	0	0	0	0	0
471,181	495,641	0	520,696	537,777	592,874
150,011	0	1,003,160	0	0	0
<u>48,596,076</u>	<u>48,934,092</u>	<u>43,449,932</u>	<u>42,865,674</u>	<u>44,177,797</u>	<u>43,920,617</u>
<u>1,980,844</u>	<u>(2,121,468)</u>	<u>(14,058)</u>	<u>(336,795)</u>	<u>(2,812,771)</u>	<u>(1,396,266)</u>

(continued)

**Marion County, Ohio**  
 Changes in Fund Balances, Governmental Funds (continued)  
 Last Ten Years  
 (modified accrual basis of accounting)

	2011	2010	2009	2008
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	\$0	\$0	\$0	\$0
Notes Issued	2,070,000	2,180,000	2,290,000	2,375,000
Bonds Issued	0	1,375,000	0	0
Current Refunding	(2,070,000)	(2,180,000)	(2,290,000)	(2,375,000)
Loans Issued	0	0	0	0
Refunding General Obligation Bonds Issued	0	0	0	0
Refunding Special Assessment Bonds Issued	0	0	0	0
Premium on Refunding General Obligation Bonds Issued	0	0	0	0
Premium on Refunding Special Assessment Bonds Issued	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	0
Transfers - In	1,291,540	1,089,498	1,477,602	1,474,057
Transfers - Out	(1,291,540)	(1,089,498)	(1,477,602)	(1,474,057)
Total Other Financing Sources (Uses)	<u>0</u>	<u>1,375,000</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	<u>(\$861,877)</u>	<u>(\$707,179)</u>	<u>(\$293,266)</u>	<u>(\$1,823,722)</u>
Debt Service as a Percentage of Noncapital Expenditures	2.4%	2.8%	2.5%	2.3%



2007	2006	2005	2004	2003	2002
\$2,608	\$92,350	\$3,390,548	\$150,000	\$0	\$0
2,485,000	2,585,000	0	0	0	0
0	0	0	0	0	0
(2,485,000)	0	0	0	0	0
0	0	0	82,595	105,828	0
9,844,713	0	0	0	0	0
110,287	0	0	0	0	0
49,737	0	0	0	0	0
1,097	0	0	0	0	0
(9,851,499)	0	0	0	0	0
1,612,280	2,241,012	2,583,356	1,762,347	2,025,471	1,347,423
(1,612,280)	(2,241,012)	(2,583,356)	(1,762,347)	(2,025,471)	(1,373,494)
156,943	2,677,350	3,390,548	232,595	105,828	(26,071)
<u>\$2,137,787</u>	<u>\$555,882</u>	<u>\$3,376,490</u>	<u>(\$104,200)</u>	<u>(\$2,706,943)</u>	<u>(\$1,422,337)</u>
2.8%	2.2%	2.4%	2.6%	2.4%	2.3%

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

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
2011	\$772,308,700	\$185,658,250	\$2,737,048,428	\$67,305,290	\$76,483,284
2010	768,204,010	194,519,200	2,750,637,742	66,835,900	75,949,886
2009	766,200,050	194,260,460	2,744,172,885	65,290,575	74,193,835
2008	763,703,430	195,639,040	2,740,978,485	59,274,480	67,357,364
2007	696,134,550	181,287,540	2,506,920,257	60,531,060	68,785,295
2006	681,679,900	170,391,870	2,434,490,771	61,813,940	70,243,114
2005	672,726,380	165,996,490	2,396,351,057	59,647,040	67,780,727
2004	654,030,390	162,759,560	2,333,685,571	60,472,980	68,719,295
2003	643,530,940	162,552,700	2,303,096,114	61,023,500	69,344,886
2002	640,970,400	161,616,090	2,293,104,257	59,668,560	67,805,182

Source: Marion County Auditor

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The percentage was 12.5 percent for 2007, 6.25 percent for 2008, and was zero in 2009. Beginning in 2007, House Bill 66 switched telephone companies from being utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property taxes was 2010.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Weighted Average Tax Rate
\$0	\$0	\$1,025,272,240	\$2,813,531,712	8.41
1,191,670	1,191,670	1,030,750,780	2,827,779,298	8.37
2,514,770	2,514,770	1,028,265,855	2,820,881,490	8.46
40,204,752	643,276,032	1,058,821,702	3,451,611,881	9.17
78,996,797	631,974,376	1,016,949,947	3,207,679,928	9.40
110,699,321	590,396,379	1,024,585,031	3,095,130,264	8.37
138,144,455	627,929,341	1,036,514,365	3,092,061,125	8.76
133,972,644	582,489,757	1,011,235,574	2,984,894,623	8.80
131,543,103	548,096,263	998,650,243	2,920,537,263	8.80
130,301,458	521,205,832	992,556,508	2,882,115,271	9.85

**Marion County, Ohio**  
Property Tax Rates  
Direct and Overlapping Governments  
(Per \$1,000 Assessed Value)  
Last Ten Years

	2011	2010	2009	2008
Unvoted Millage				
General Fund				
Effective Millage Rates	\$2.40	\$2.40	\$2.40	\$2.40
Voted Millage				
Developmental Disabilities 1978				
Effective Millage Rates				
Residential/Agricultural	0.4391	0.4383	0.4371	0.4374
Commercial/Industrial	0.5395	0.5212	0.5131	0.5004
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985				
Effective Millage Rates				
Residential/Agricultural	0.1737	0.1733	0.1729	0.1730
Commercial/Industrial	0.2778	0.2684	0.2642	0.2577
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987				
Effective Millage Rates				
Residential/Agricultural	0.2481	0.2476	0.2470	0.2471
Commercial/Industrial	0.3971	0.3835	0.3776	0.3683
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 1996				
Effective Millage Rates				
Residential/Agricultural	1.8918	1.8881	1.8833	1.8844
Commercial/Industrial	2.6832	2.5920	2.5520	2.4886
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000
Children Services				
Effective Millage Rates				
Residential/Agricultural	1.0520	1.0499	1.2349	1.2357
Commercial/Industrial	1.6865	1.6291	1.8915	1.8445
Tangible/Public Utility Personal	2.1200	2.1200	2.5000	2.5000
ADAMHS				
Effective Millage Rates				
Residential/Agricultural	0.9179	0.9161	0.9137	0.9143
Commercial/Industrial	0.9635	0.9307	0.9164	0.8936
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000

2007	2006	2005	2004	2003	2002
\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
0.4754	0.4783	0.4791	0.4874	0.4882	0.4850
0.5437	0.5600	0.5561	0.5591	0.5543	0.5520
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.1880	0.1892	0.1895	0.1928	0.1931	0.1918
0.2800	0.2883	0.2863	0.2879	0.2854	0.2842
0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
0.2686	0.2703	0.2707	0.2754	0.2758	0.2740
0.4001	0.4121	0.4092	0.4114	0.4079	0.4062
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
2.0483	2.0610	2.0640	2.1000	2.1033	2.0895
2.7040	2.7849	2.7655	2.7805	2.7565	2.7451
3.0000	3.0000	3.0000	3.0000	3.0000	3.0000
1.3431	1.3515	1.3534	1.3771	1.3792	1.3701
2.0041	2.0641	2.0498	2.0609	2.0431	2.0346
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
0.9938	0.5406	0.5414	0.5508	0.5517	0.5481
0.9709	0.7166	0.7117	0.7155	0.7093	0.7064
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

(continued)

**Marion County, Ohio**  
Property Tax Rates  
Direct and Overlapping Governments (continued)  
(Per \$1,000 Assessed Value)  
Last Ten Years

	2011	2010	2009	2008
Fairground Improvement				
Effective Millage Rates				
Residential/Agricultural	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Commercial/Industrial	0.0000	0.0000	0.0000	0.0000
Tangible/Public Utility Personal	0.0000	0.0000	0.0000	0.0000
Senior Services				
Effective Millage Rates				
Residential/Agricultural	0.7343	0.7329	0.7310	0.7315
Commercial/Industrial	0.7708	0.7446	0.7331	0.7149
Tangible/Public Utility Personal	0.8000	0.8000	0.8000	0.8000
Total Voted Millage	8.77	8.77	9.15	9.15
Total County Rate	11.17	11.17	11.55	11.55
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	7.8569	7.8463	8.0199	8.0234
Commercial/Industrial	9.7184	9.4694	9.6479	9.4680
Tangible/Public Utility Personal	11.1700	11.1700	11.5500	11.5500
In County School Districts				
Marion CSD	29.3975-40.3600	28.8868-40.3600	28.8305-40.3600	29.1078 - 40.7500
Pleasant LSD	25.1969-47.5900	24.7549-47.5900	24.6900-47.5900	24.8700 - 47.7700
Overlapping School Districts				
Buckeye Valley LSD	25.8117-34.7300	25.9957-34.9500	25.8000-34.8000	23.6500 - 32.6500
Cardington-Lincoln LSD	23.9598-31.1900	23.9949-31.1900	23.9624-31.1900	25.9776 - 33.1900
Elgin LSD	34.0894-46.1700	34.1747-46.1700	25.6800-37.6800	26.2600 - 38.2600
Northmor LSD	27.1659-34.5400	27.1528-34.5400	27.1039-34.5400	20.0000 - 27.4000
Ridgedale LSD	25.8200-46.5200	25.8200-46.5200	25.8200-46.5200	26.9800 - 47.6800
River Valley LSD	27.3090-38.4100	27.3461-38.4100	27.3135-38.4100	28.3834 - 43.5000
Upper Sandusky EVSD	20.0000-33.7000	20.0507-33.7000	20.0329-33.7000	20.0000 - 33.7000
Corporations				
Caledonia	8.6883-11.5000	8.6139-11.5000	7.4829 - 12.5000	7.4809 - 12.5000
Green Camp	9.7497-10.1000	9.4607-10.1000	9.4419 - 10.1000	9.2571 - 10.1000
Larue	12.6345-13.2000	12.2201-13.2000	12.1802 - 13.2000	12.100 - 13.2000
Marion (Elgin LSD)	3.2000-3.2000	3.2000-3.2000	3.2000 - 3.2000	3.2000 - 3.2000
Marion (Marion CSD)	4.2000-4.2000	4.2000-4.2000	4.2000 - 4.2000	4.2000 - 4.2000
Marion (Pleasant LSD)	1.5000-1.5000	1.5000-1.5000	1.5000 - 1.5000	1.5000 - 1.5000
Marion (Ridgedale LSD)	2.0000-2.0000	2.0000-2.0000	2.0000 - 2.0000	2.0000 - 2.0000
Marion (River Valley LSD)	3.3000-3.3000	3.3000-3.3000	3.3000 - 3.3000	3.3000 - 3.3000
Morrall	2.3356-2.4300	2.3695-2.4300	2.3692 - 2.4300	1.8065 - 3.4000
New Bloomington	3.2614-4.0000	3.1671-4.0000	3.1829 - 4.0000	3.1804 - 4.0000
Prospect	5.4765-11.6000	5.3112-11.6000	5.3042 - 11.6000	5.2992 - 11.6000
Waldo	6.21734-6.9000	6.0456-6.9000	6.0303 - 6.9000	5.8094 - 6.9000

2007	2006	2005	2004	2003	2002
\$0.0000	\$0.0000	\$0.2564	\$0.2609	\$0.2613	\$2.0895
0.0000	0.0000	0.2778	0.2793	0.2769	0.2757
0.0000	0.0000	0.3000	0.3000	0.3000	0.3000
0.7950	0.0000	0.0000	0.0000	0.0000	0.0000
0.7767	0.0000	0.0000	0.0000	0.0000	0.0000
0.8000	0.0000	0.0000	0.0000	0.0000	0.0000
9.15	8.35	8.65	8.65	8.65	8.65
11.55	10.75	11.05	11.05	11.05	11.05

8.5123	7.2910	7.5545	7.6444	7.6526	9.4480
10.0795	9.2261	9.4564	9.4946	9.4334	9.4042
11.5500	10.7500	11.0500	11.0500	11.0500	11.0500

28.6454 - 40.2600	29.0431 - 40.6300	32.9177 - 44.5300	33.0948 - 44.5300	33.0655 - 44.5300	32.7691 - 44.3700
24.8700 - 47.7700	25.3300 - 48.2300	25.1900 - 48.0900	25.4200 - 48.3200	25.4538 - 48.3200	25.4200 - 48.3200

23.8000 - 32.8000	23.9800 - 32.9800	24.2000 - 33.2000	24.5200 - 33.5200	24.8000 - 33.8000	25.1500 - 34.1500
26.0008 - 33.1900	25.9813 - 33.1900	26.1166 - 33.1900	26.0635 - 33.1900	26.3255 - 33.8200	26.3255 - 33.8200
26.0388 - 37.7700	26.1429 - 37.8500	26.2070 - 37.8500	25.8915 - 37.8500	25.9911 - 37.8500	25.8500 - 37.8500
20.0000 - 27.4000	20.0000 - 27.4000	20.0090 - 27.4000	20.0047 - 27.4000	20.0000 - 27.4000	20.0000 - 27.4000
27.2539 - 47.6000	27.4040 - 47.3900	27.4057 - 47.3900	26.7383 - 47.3900	26.8097 - 47.3900	26.8200 - 47.5200
28.4164 - 43.5000	29.3169 - 44.3700	29.3209 - 44.3700	29.8612 - 44.8800	30.4559 - 45.8800	30.3523 - 45.8800
20.0000 - 33.7000	20.0006 - 33.7000	20.0000 - 33.7000	20.0053 - 33.7000	20.0072 - 33.7000	20.0072 - 33.7000

8.0419 - 12.5000	8.0220 - 12.5000	8.3125 - 12.5000	8.2891 - 12.5000	8.2521 - 12.5000	10.1152 - 12.5000
5.5201 - 10.1000	5.5135 - 10.1000	5.7134 - 10.1000	5.7156 - 10.1000	5.5752 - 10.1000	7.7854 - 10.1000
10.0192 - 11.7000	6.8136 - 11.7000	7.0306 - 11.7000	7.0275 - 11.7000	7.0022 - 11.7000	7.0272 - 11.7000
3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000
4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000
1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000
2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000
3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000
2.3322 - 5.2000	2.9756 - 5.2000	2.1028 - 5.2000	2.1033 - 5.2000	2.0077 - 5.2000	2.3893 - 5.2000
3.3542 - 4.0000	3.3580 - 4.0000	3.4114 - 4.0000	3.4215 - 4.0000	3.3737 - 4.0000	3.2548 - 4.0000
4.1614 - 10.1000	4.1579 - 10.1000	4.2743 - 10.1000	4.2721 - 10.1000	4.2542 - 10.1000	4.5927 - 10.1000
6.1670 - 6.9000	6.1371 - 6.9000	6.3518 - 6.9000	5.4411 - 7.0000	5.4189 - 7.0000	6.1026 - 7.0000

(continued)

**Marion County, Ohio**  
Property Tax Rates  
Direct and Overlapping Governments (continued)  
(Per \$1,000 Assessed Value)  
Last Ten Years

	2011	2010	2009	2008
<b>Townships</b>				
Big Island	\$2.9074-\$3.9000	\$2.9532-\$3.9000	\$3.0012 - \$3.9000	\$3.0114 - \$3.9000
Bowling Green	3.3000-3.3000	3.3000-3.3000	3.3000 - 3.3000	3.3000 - 3.3000
Claridon	1.7000-1.7000	1.7000-1.7000	1.7000 - 1.7000	1.7000 - 1.7000
Grand	4.6075-5.2000	3.7000-3.7000	3.3824 - 3.6000	3.3775 - 3.6000
Grand Prairie	3.3927-3.4500	3.4500-3.4500	3.1839 - 3.4500	3.1848 - 3.4500
Green Camp	3.9707-4.4500	4.2720-4.4500	4.1729 - 4.4500	4.1685 - 4.4500
Marion	9.9676-10.5000	9.2951-10.5000	9.2188 - 10.5000	8.9541- 10.4000
Montgomery	1.3000-1.3000	1.3000-1.3000	1.3000 - 1.3000	1.3000 - 1.3000
Pleasant	4.5147-4.5400	4.3600-4.5400	4.3548 - 4.5400	3.0211 - 3.2000
Prospect	1.8481-2.8000	1.8720-2.8000	1.8717 - 2.8000	1.8800 - 2.8000
Richland	1.2000-1.2000	1.2000-1.2000	1.2000 - 1.2000	1.2000 - 1.2000
Salt Rock	5.0923-6.6000	4.5026-5.1000	4.5003 - 5.1000	4.4823 - 5.1000
Scott	2.1000-2.1000	2.1000-2.1000	2.1000 - 2.1000	2.1000 - 2.1000
Tully	2.4000-2.4000	2.4000-2.4000	2.4000 - 2.4000	2.4000 - 2.4000
Waldo	3.7109-3.9000	2.7808-2.9000	2.7447 - 2.9000	2.7447 - 2.9000
<b>Other Units</b>				
Battle Run Fire District	4.1715-5.000	4.1701-5.0000	3.6341 - 5.0000	3.6341 - 5.0000
Cardington-Lincoln Joint Recreation Board	0.3000-0.3000	1.0500-1.0500	1.0500 - 1.0500	1.0500 - 1.0500
Delaware County District Library	0.9929-1.0000	1.0278-1.0300	0.0400 - 0.0400	0.0600 - 0.0600
Delaware County JVSD	2.2890-3.2000	2.2909-3.2000	2.2857 - 3.2000	2.2797 - 3.2000
First Consolidated Fire District	6.8583-8.0000	7.5169-8.0000	6.5007 - 7.0000	5.2822 - 6.0000
Fort Morrow Fire District	4.5313-5.0000	4.7375-5.0000	4.7362 - 5.0000	1.8106 - 2.0000
Grandview Park District	0.1000-0.4000	0.1000-0.1000	0.1000 - 0.1000	0.1000 - 0.1000
Pioneer JVSD	2.0047-3.7000	2.0000-3.7000	2.0000 - 4.7000	2.0196 - 4.7000
Prospect Joint Park Commission	1.5661-2.2000	1.6255-2.2000	1.6248 - 2.2000	1.6454 - 2.2000
Scioto Valley Fire District	2.2870-5.0000	2.6677-5.0000	2.6647 - 5.0000	2.6912 - 5.0000
Tri-Rivers JVSD	2.2037-4.4000	2.2320-4.4000	2.2223 - 4.4000	2.2529 - 4.4000
Upper Sandusky EVSD Library	1.3170-1.4000	1.3999-1.4000	0.00	0.00
Vanguard JVSD	1.6000-1.6000	1.6000-1.6000	1.6000 - 1.6000	1.6000 - 1.6000
Waldo Park Commission	1.0000-1.0000	1.0000-1.0000	1.0000 - 1.0000	1.0000 - 1.0000

Source: Marion County Auditor

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Overlapping rates are those of local governments that apply to property owners within Marion County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.



2007	2006	2005	2004	2003	2002
\$3.1149 - \$3.9000	\$3.1242 - \$3.9000	\$3.1247 - \$3.9000	\$3.0790 - \$3.9000	\$3.0934 - \$3.9000	\$3.0767 - \$3.9000
3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.0000	3.3000 - 3.3000	3.3000 - 3.3000
1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000
3.4904 - 3.6000	3.6000 - 3.6000	3.6000 - 3.6000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000
3.3156 - 3.4500	3.3220 - 3.4500	3.3225 - 3.4500	3.0646 - 3.2000	3.0656 - 3.2000	3.0611 - 3.2000
4.4141 - 4.4500	4.4436 - 4.4500	4.2623 - 4.4500	3.6501 - 4.2500	3.6648 - 4.2500	3.6348 - 4.2500
9.7942 - 10.5000	10.1740 - 10.5000	6.8711 - 10.5000	7.1042 - 10.5000	7.1023 - 10.5000	7.0682 - 10.5000
1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000
3.0762 - 3.2000	3.1827 - 3.2000	2.5372 - 2.7000	2.5876 - 2.7000	2.5941 - 2.7000	2.4595 - 2.7000
1.9324 - 2.8000	1.9265 - 2.8000	1.9259 - 2.8000	1.9306 - 2.8000	1.9329 - 2.8000	1.9292 - 2.8000
1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000
5.0284 - 5.1000	5.0558 - 5.1000	5.0608 - 5.1000	4.9252 - 5.1000	3.9875 - 4.1000	3.1065 - 4.1000
2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	1.5000 - 1.5000	1.5000 - 1.5000
2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000
2.9000 - 2.9000	2.8998 - 2.9000	1.7408 - 2.9000	1.7427 - 2.9000	1.7453 - 2.9000	1.7441 - 2.9000
3.9774 - 5.0000	4.4494 - 5.0000	4.4455 - 5.0000	4.4785 - 5.0000	4.4950 - 5.0000	4.26242 - 5.0000
1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500
0.0700 - 0.0700	0.0800 - 0.0800	0.0900 - 0.0900	0.1200 - 0.1200	0.1500 - 0.1500	0.1800 - 0.1800
2.2817 - 3.2000	2.2847 - 3.2000	2.3702 - 3.2000	2.4147 - 3.2000	2.4585 - 3.2000	2.3761 - 3.2000
5.7908 - 6.0000	5.8600 - 6.0000	6.0000 - 6.0000	5.9939 - 6.0000	4.7626 - 5.0000	2.7914 - 3.5000
2.4899 - 2.5000	1.8790 - 2.0000	1.8987 - 2.0000	1.9054 - 2.0000	1.4118 - 1.5000	2.1035 - 2.2500
0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000
2.0222 - 4.7000	2.0851 - 4.7000	2.2328 - 4.7000	2.2334 - 4.7000	2.3215 - 4.7000	2.3215 - 4.7000
1.7760 - 2.2000	1.7670 - 2.2000	1.3856 - 2.2000	1.3944 - 2.2000	1.3988 - 2.2000	3.4732 - 5.2000
2.9992 - 5.0000	3.0169 - 5.0000	3.0161 - 5.0000	2.8616 - 5.0000	2.8689 - 5.0000	2.8502 - 5.0000
2.3922 - 4.4000	2.4006 - 4.4000	2.5341 - 4.4000	2.5592 - 4.4000	2.5617 - 4.4000	2.6058 - 4.4000
0.00	0.00	0.00	0.00	0.00	0.00
1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000
1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected (2)	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2011	\$8,616,128	\$7,899,160	91.68%	\$406,052	\$8,305,212	96.39%	\$1,182,753	13.73%
2010	8,632,410	7,496,981	86.85	765,591	8,262,572	95.72	871,838	10.10
2009	8,598,457	8,598,457	100.00	49,775	8,648,232	100.58	860,997	10.01
2008	8,705,636	8,194,718	94.13	405,233	8,599,951	98.79	551,775	6.34
2007	8,491,096	8,080,353	95.16	375,395	8,455,748	99.58	446,091	5.25
2006	7,249,101	6,875,957	94.85	478,534	7,354,491	101.45	410,743	5.67
2005	7,160,302	6,728,249	93.97	351,043	7,079,292	98.87	516,134	7.21
2004	7,213,305	6,749,438	93.57	489,242	7,238,680	100.35	435,123	6.03
2003	7,132,391	6,839,120	95.89	274,009	7,113,129	99.73	561,762	7.88
2002	7,062,156	6,708,593	94.99	303,675	7,012,268	99.29	386,935	5.48

Source: Marion County Auditor

(1) State reimbursement of rollback and homestead exemptions are included.

(2) The County does not identify delinquent collections by tax year.

**Marion County, Ohio**  
Property Tax Levies and Collections  
Tangible Personal Property Taxes  
Last Ten Years

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected (2)	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2011	\$0	\$0	0.00%	\$7,910	\$7,910	0.00%	\$6,707	0.00%
2010	13,311	7,641	57.40	12,445	20,086	150.90	5,063	38.04
2009	49,888	38,051	76.27	31,242	69,293	138.90	16,304	32.68
2008	567,694	531,985	93.71	2,392	534,377	94.13	35,709	6.29
2007	912,871	910,479	99.74	30,051	940,530	103.03	2,392	0.26
2006	1,199,264	1,194,674	99.62	76,907	1,271,581	106.03	30,051	2.51
2005	1,512,009	1,459,923	96.56	63,845	1,523,768	100.78	96,268	6.37
2004	1,513,538	1,427,647	94.33	72,997	1,500,644	99.15	108,027	7.14
2003	1,500,478	1,479,568	98.61	78,005	1,557,573	103.81	91,247	6.08
2002	1,543,812	1,461,569	94.67	80,573	1,542,142	99.89	93,421	6.05

Source: Marion County Auditor

(1) The \$10,000 personal property exemption is included.

(2) The County does not identify delinquent collections by tax year.

Beginning in 2011, tangible personal property is no longer assessed.

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**Marion County, Ohio**  
Principal Property Taxpayers  
Current Year and Nine Years Ago

	2011			2002		
	Total		Percent of Total	Taxable		Percent of Total
	Assessed Value	Rank	County Assessed Value	Assessed Value	Rank	County Assessed Value
Ohio American Water	\$28,114,591	1	2.74%	\$14,915,970	3	1.50%
Ohio Edison	21,879,604	2	2.13	14,280,110	4	1.44
Whirlpool Corporation	12,508,542	3	1.22	29,599,180	1	2.98
Clinic Investment LLC	9,526,228	4	0.93			
Pedcor Investments	8,711,028	5	0.85			
Meijer Stores Limited	7,592,285	6	0.74			
GP2 LLC	7,066,428	7	0.69			
Marion Plaza Associates LP	6,503,285	8	0.64			
Marion Forum LLC	6,427,142	9	0.63			
RG Marion LTD	6,400,000	10	0.62			
Central Soya Co Inc				25,534,769	2	2.57
Marion Steel				9,991,320	5	1.01
Verizon North Inc				9,890,840	6	1.00
Central Ohio Farmer				6,110,851	7	0.62
Scotts Company				5,941,210	8	0.60
Buckeye Egg Farm				5,885,404	9	0.59
Conagra Inc				4,372,378	10	0.44
Total Principal Taxpayers	114,729,133		11.19	126,522,032		12.75
All Other Taxpayers	910,543,107		88.81	866,034,476		87.25
Total County Assessed Value	<u>\$1,025,272,240</u>		<u>100.00%</u>	<u>\$992,556,508</u>		<u>100.00%</u>

Source: Marion County Auditor

**Marion County, Ohio**  
**Taxable Sales by Type**  
**Last Ten Years**

<b>Category</b>	2011	2010	2009	2008	2007
Sales Tax Payments	\$1,597,026	\$1,521,776	\$1,548,635	\$1,797,616	\$1,841,481
Direct Pay Tax Return Payments	604,991	609,803	198,344	132,900	167,515
Seller's Use Tax Return Payments	736,195	512,645	507,036	571,590	567,280
Consumer's Use Tax Return Payments	308,278	153,045	173,568	212,290	295,711
Motor Vehicle Tax Payments	1,126,145	841,241	806,373	906,249	968,405
Watercraft and Outboard Motors	9,804	9,576	8,460	10,325	9,235
Department of Liquor Control	22,925	19,021	18,661	19,031	17,745
Sales Tax on Motor Vehicle Fuel Refunds	1,358	3,019	1,777	4,281	1,738
Sales/Use Tax Voluntary Payments	3,506	2,610	3,770	4,175	72,300
Statewide Master Numbers	3,687,886	3,038,295	3,032,441	3,190,062	3,274,167
Sales/Use Tax Assessment Payments	43,301	34,560	32,154	55,026	25,789
Streamlined Sales Tax Payments	2,447	1,377	1,090	1,207	598
Use Tax Amnesty Payments	1,657	0	0	0	0
Administrative Rotary Fund Fee	(79,890)	(65,774)	(63,055)	(68,853)	(72,256)
Sales/Use Tax Refunds Approved	(156,517)	(169,572)	(26,809)	(19,477)	(16,406)
Destination Sourcing Adjustment	0	0	0	(1,963)	(2,178)
<b>Total</b>	<b>\$7,909,112</b>	<b>\$6,511,622</b>	<b>\$6,242,445</b>	<b>\$6,814,459</b>	<b>\$7,151,124</b>
Sales Tax Rate	1.5% (1)	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

(1) Effective October 1, 2011, the County's sales tax rate increased from 1 percent to 1.5 percent.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

2006	2005	2004	2003	2002
\$1,834,397	\$1,792,107	\$1,726,759	\$1,777,317	\$1,756,383
283,347	85,389	54,827	175,467	124,779
529,207	582,147	576,125	480,840	496,331
186,119	126,692	154,167	112,439	117,537
917,846	967,125	1,061,843	1,109,574	1,062,703
9,720	11,207	12,781	13,171	19,511
15,936	15,283	14,207	13,269	12,513
2,663	1,474	1,202	1,089	650
23,514	4,496	5,866	6,376	3,373
3,012,819	2,890,584	2,896,735	2,581,508	2,656,210
16,543	10,474	9,266	9,818	24,159
15	0	0	0	0
0	0	0	0	0
(61,417)	(64,870)	(65,147)	(63,445)	(62,741)
(12,528)	(53,051)	(20,367)	(14,584)	(18,718)
(7,052)	0	0	0	0
<u>\$6,751,129</u>	<u>\$6,369,057</u>	<u>\$6,428,264</u>	<u>\$6,202,839</u>	<u>\$6,192,690</u>
1.00%	1.00%	1.00%	1.00%	1.00%

**Marion County, Ohio**  
Ratios of Outstanding Debt by Type  
Last Ten Years

Year	Governmental Activities				
	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	Issue II Loans	Other Loans
2011	\$3,725,000	\$8,673,583	\$0	\$113,312	\$0
2010	3,857,000	8,985,056	0	116,217	0
2009	3,960,000	8,106,638	0	16,477	0
2008	4,075,000	8,531,456	36,722	32,954	0
2007	3,336,000	8,941,275	73,443	49,431	0
2006	3,336,000	9,284,711	110,289	65,908	0
2005	0	9,686,012	143,988	82,385	27,513
2004	145,000	10,077,314	177,686	98,862	89,074
2003	280,000	10,451,680	208,320	115,339	109,916
2002	410,000	10,821,044	238,956	131,816	89,495

Source: Marion County Auditor

See Schedule S33 for population and personal income.



Business-Type Activity			Total Primary Government	Per Capita	Percentage of Personal Income
General Obligation Bonds	USDA Revenue Bonds	Issue II Loans			
\$1,895,000	\$0	\$232,999	\$14,639,894	\$222.98	0.73%
2,005,000	0	295,430	15,258,703	229.45	0.75
2,110,000	0	316,239	14,509,354	220.99	0.72
2,210,000	0	357,860	15,243,992	229.07	0.75
2,310,000	0	399,481	15,109,630	231.57	0.78
2,405,000	0	441,102	15,643,010	238.52	0.86
2,500,000	0	482,723	12,922,621	196.00	0.72
1,437,000	1,301,100	524,344	13,850,380	209.62	0.80
1,493,000	1,316,800	565,965	14,541,020	218.81	0.85
1,546,000	1,331,800	607,586	15,176,697	229.06	0.92

**Marion County**  
Legal Debt Margin  
Last Ten Years

	2011	2010	2009	2008	2007
Assessed Value of County	<u>\$1,025,272,240</u>	<u>\$1,030,750,780</u>	<u>\$1,028,265,855</u>	<u>\$1,058,821,702</u>	<u>\$1,016,949,947</u>
Voted Debt Limitation (1)	<u>\$24,131,806</u>	<u>\$24,268,770</u>	<u>\$24,206,646</u>	<u>\$24,970,543</u>	<u>\$23,923,749</u>
<b>Total Outstanding Debt</b>					
Bond Anticipation Notes	3,725,000	3,857,000	3,960,000	4,075,000	3,336,000
Tax Anticipation Notes	0	0	0	0	0
General Obligation Bonds	10,885,000	11,325,000	10,570,000	11,113,237	11,641,475
USDA Revenue Bonds	0	0	0	0	0
Special Assessment Bonds	0	0	0	36,763	73,525
Issue II Loans	<u>346,311</u>	<u>411,647</u>	<u>332,716</u>	<u>390,814</u>	<u>448,912</u>
<b>Total Outstanding Debt</b>	<u>14,956,311</u>	<u>15,593,647</u>	<u>14,862,716</u>	<u>15,615,814</u>	<u>15,499,912</u>
<b>Exemptions</b>					
Bond Anticipation Notes	2,825,000	2,957,000	3,060,000	3,175,000	3,336,000
Tax Anticipation Notes	0	0	0	0	0
Marion-Hardin Correctional Center					
General Obligation Bonds	2,910,000	3,045,000	3,175,000	3,300,000	3,420,000
FMHA General Obligation Bonds	0	0	0	0	0
General Obligation Bonds	1,895,000	2,005,000	2,110,000	2,210,000	2,310,000
USDA Revenue Bonds	0	0	0	0	0
Special Assessment Bonds	0	0	0	36,763	73,525
Issue II Loans	<u>346,311</u>	<u>411,647</u>	<u>332,716</u>	<u>390,814</u>	<u>448,912</u>
<b>Total Exemptions</b>	<u>7,976,311</u>	<u>8,418,647</u>	<u>8,677,716</u>	<u>9,112,577</u>	<u>9,588,437</u>
Net Indebtedness	6,980,000	7,175,000	6,185,000	6,503,237	5,911,475
Amount Available in Debt Service Fund	0	16,622	638,846	378,193	435,556
<b>Total Net Debt Applicable to Debt Limit</b>	<u>6,980,000</u>	<u>7,158,378</u>	<u>5,546,154</u>	<u>6,125,044</u>	<u>5,475,919</u>
<b>Total Voted Legal Debt Margin</b>	<u>\$17,151,806</u>	<u>\$17,110,392</u>	<u>\$18,660,492</u>	<u>\$18,845,499</u>	<u>\$18,447,830</u>
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	71.08%	70.50%	77.09%	75.47%	77.11%
Unvoted Debt Limitation	<u>\$10,252,722</u>	<u>\$10,307,508</u>	<u>\$10,282,659</u>	<u>\$10,588,217</u>	<u>\$10,169,499</u>
<b>Total Unvoted Legal Debt Margin</b>	<u>\$3,272,722</u>	<u>\$3,149,130</u>	<u>\$4,736,505</u>	<u>\$4,463,173</u>	<u>\$4,693,580</u>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	31.92%	30.55%	46.06%	42.15%	46.15%

Source: Marion County Auditor

(1) The Debt Limitation is calculated as follows:

- 3 percent of first \$100,000,000 of assessed value
- 1 1/2 percent of next \$200,000,000 of assessed value
- 2 1/2 percent of amount of assessed value in excess of \$300,000,000

Note: The amount of debt presented as subject to the limit are balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts.

2006	2005	2004	2003	2002
<u>\$1,024,585,031</u>	<u>\$1,036,514,365</u>	<u>\$1,011,235,574</u>	<u>\$998,650,243</u>	<u>\$992,556,508</u>
<u>\$24,114,626</u>	<u>\$24,412,859</u>	<u>\$23,780,889</u>	<u>\$23,466,256</u>	<u>\$23,313,913</u>
3,336,000	0	0	0	0
0	0	145,000	280,000	410,000
11,689,711	12,186,012	11,514,314	11,944,680	12,367,044
0	0	1,301,100	1,316,800	1,331,800
110,289	143,988	177,686	208,320	238,956
<u>507,010</u>	<u>565,108</u>	<u>623,206</u>	<u>681,304</u>	<u>739,402</u>
<u>15,643,010</u>	<u>12,895,108</u>	<u>13,761,306</u>	<u>14,431,104</u>	<u>15,087,202</u>
3,336,000	0	0	0	0
0	0	145,000	280,000	410,000
3,370,000	3,475,000	3,575,000	3,670,000	3,765,000
0	0	1,437,000	1,493,000	1,546,000
2,405,000	2,500,000	0	0	0
0	0	1,301,100	1,316,800	1,331,800
110,289	143,988	177,686	208,320	238,956
<u>507,010</u>	<u>565,108</u>	<u>623,206</u>	<u>681,304</u>	<u>739,402</u>
<u>9,728,299</u>	<u>6,684,096</u>	<u>7,258,992</u>	<u>7,649,424</u>	<u>8,031,158</u>
5,914,711	6,211,012	6,502,314	6,781,680	7,056,044
<u>160,825</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>5,753,886</u>	<u>6,211,012</u>	<u>6,502,314</u>	<u>6,781,680</u>	<u>7,056,044</u>
<u>\$18,360,740</u>	<u>\$18,201,847</u>	<u>\$17,278,575</u>	<u>\$16,684,576</u>	<u>\$16,257,869</u>
76.14%	74.56%	72.66%	71.10%	69.73%
<u>\$10,245,850</u>	<u>\$10,365,144</u>	<u>\$10,112,356</u>	<u>\$9,986,502</u>	<u>\$9,925,565</u>
<u>\$4,491,964</u>	<u>\$4,154,132</u>	<u>\$3,610,042</u>	<u>\$3,204,822</u>	<u>\$2,869,521</u>
43.84%	40.08%	35.70%	32.09%	28.91%

**Marion County, Ohio**  
Ratios of General Bonded Debt Outstanding  
Last Ten Years

Year	General Bonded Debt Outstanding	Percentage of Estimated Actual Value of Property	Per Capita
2011	\$10,568,583	0.38%	\$160.97
2010	10,990,056	0.39	165.26
2009	10,216,638	0.36	155.61
2008	10,741,456	0.31	161.41
2007	11,251,275	0.35	172.44
2006	11,689,711	0.38	178.24
2005	12,186,012	0.39	184.83
2004	11,514,314	0.39	174.27
2003	11,944,680	0.41	179.74
2002	12,367,044	0.43	186.66

Source: Marion County Auditor

See Schedule S15 for estimated actual value.

See Schedule S33 for population.

**Marion County, Ohio**  
Demographic and Economic Statistics  
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2011	65,655	\$2,008,780,380	\$30,596	8.40%
2010	66,501	2,034,664,596	30,596	10.2
2009	65,655	2,012,588,370	30,654	11.2
2008	66,546	2,033,113,392	30,552	7.0
2007	65,248	1,933,363,488	29,631	5.5
2006	65,583	1,823,863,230	27,810	5.4
2005	65,932	1,783,196,872	27,046	6.2
2004	66,073	1,732,698,352	26,224	6.6
2003	66,456	1,713,501,504	25,784	6.3
2002	66,255	1,647,364,320	24,864	5.7

Source: Ohio Department of Development  
Marion County Chamber of Commerce  
Office of the Ohio Consumers' Counsel

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**Marion County, Ohio**  
Principal Employers  
Current Year and Nine Years Ago

Employer	2011			2002		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	3,066	1	11.27%	2,700	1	9.00%
Marion General Hospital	989	2	3.64	883	3	2.95
Marion City School District	769	3	2.83	739	4	2.46
Silver Line Windows	700	4	2.57	530	7	1.77
Frontier Communications	597	5	2.20			
Marion County Government	586	6	2.15	684	5	2.28
Smith Clinic	460	7	1.69	550	6	1.83
Marion Correctional Institution	448	8	1.65	484	8	1.61
Wyandot	425	9	1.56			
Nucor Steel Marion Inc	405	10	1.49			
Verizon North Inc				1,200	2	4.00
North Central Correctional Institute				475	9	1.58
Meijer				450	10	1.50
<b>Total</b>	<b>8,445</b>		<b>31.05%</b>	<b>8,695</b>		<b>28.98%</b>
<b>Total Employment Within Marion County</b>	<b>27,200</b>			<b>30,000</b>		

Source: Marion County Chamber of Commerce

**Marion County, Ohio**  
 Full-Time Equivalent County Government Employees by Function/Program  
 Last Ten Years

Function/Program	2011	2010	2009	2008	2007	2006
General Government						
Legislative and Executive	60.0	58.0	58.0	61.0	62.0	63.0
Judicial	48.5	48.0	45.0	42.0	43.0	44.0
Public Safety						
Enforcement	33.5	33.0	32.0	39.0	40.0	39.0
Other Public Safety	71.0	73.0	70.0	73.0	72.0	69.0
Public Works	34.0	34.0	34.0	33.0	34.0	35.0
Health						
Developmental Disabilities	79.0	72.0	71.0	68.0	66.0	66.0
Other Health	1.0	3.0	3.0	3.0	2.0	3.0
Human Services						
Children Home	36.0	33.0	35.0	44.0	41.0	40.0
Job and Family Services	60.5	60.0	63.0	68.0	72.0	63.0
Child Support Enforcement Agency	12.0	13.0	15.0	15.0	15.0	15.0
Other Human Services	9.0	8.0	9.0	8.0	9.0	9.0
Sanitary Engineer	8.0	8.0	8.0	8.0	8.0	8.0
Other (Agency Funds)	95.5	97.0	80.0	89.0	89.0	91.0
Total	<u>548.0</u>	<u>540.0</u>	<u>523.0</u>	<u>551.0</u>	<u>553.0</u>	<u>545.0</u>

Source: Marion County Auditor (as of December 31 of each year)

Method: 1.00 for each full-time and .50 for each part-time.



<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
67.0	67.5	65.5	69.0
50.0	47.0	49.0	47.0
41.0	39.0	41.5	39.0
75.5	72.0	74.0	76.0
38.0	36.0	38.0	38.0
79.0	74.5	78.0	91.0
3.0	3.0	3.0	2.0
42.5	41.5	42.5	52.5
66.0	67.0	65.5	75.5
14.0	15.0	14.0	15.0
10.0	9.5	9.0	9.0
9.5	8.5	9.5	8.5
<u>91.5</u>	<u>93.0</u>	<u>90.5</u>	<u>100.5</u>
<u>587.0</u>	<u>573.5</u>	<u>580.0</u>	<u>623.0</u>

**Marion County, Ohio**  
 Operating Indicators by Program/Department  
 Last Ten Years

	2011	2010	2009	2008
<b>Legislative/Executive</b>				
<b>Auditor</b>				
Number of Non-Exempt Conveyances	1,138	1,180	1,145	1,254
Number of Exempt Conveyances	974	919	973	1,038
Number of Real Estate Transfers	2,112	2,099	2,118	2,292
<b>Board of Elections</b>				
Number of Registered Voters	41,653	41,017	40,064	42,436
Number of Voters Last General Election	19,918	20,432	19,263	29,093
Percent of Registered Voters Voting	47.82	49.81	48.08	68.56
<b>Recorder</b>				
Number of Deeds Filed	2,328	2,250	2,208	2,557
Number of Mortgages Filed	1,625	1,601	1,737	2,066
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of New Filings	916	1,943	2,714	2,688
Number of Terminations	1,176	1,243	1,244	1,235
<b>Criminal Cases</b>				
Number of New Filings	664	719	608	538
Number of Terminations	796	690	634	546
<b>Family Court</b>				
<b>Domestic Violence Civil Protection Orders</b>				
Number of New Filings	93	91	80	110
Number of Terminations	81	86	100	106
<b>Juvenile/Family Court</b>				
<b>Delinquent/Unruly/Truancy Cases</b>				
Number of New Filings	1,372	1,937	1,627	1,417
Number of Terminations	1,373	1,762	1,361	1,794
<b>Traffic Cases</b>				
Number of New Filings	355	485	458	481
Number of Terminations	346	442	482	562
<b>Public Safety</b>				
<b>Sheriff</b>				
Incidents Reported	32,716	30,859	36,601	42,071
Citations Issued	466	612	732	1,077
Papers Served	5,616	6,978	7,128	8,015
Transport Hours	67	305	290	335
Court Security Hours	4,160	4,000	4,000	4,000
<b>Public Works</b>				
<b>Engineer</b>				
Roads Resurfaced	34.07	9.16	28.37	64.32
Bridges Replaced	4	7	3	5
Culverts Built	13	31	6	13

2007	2006	2005	2004	2003	2002
1,701	1,938	1,322	1,893	1,857	1,727
1,124	1,409	1,924	1,295	1,296	1,322
2,825	3,347	3,246	3,188	3,153	3,049
39,432	43,007	43,141	43,323	40,766	39,581
14,807	21,821	19,496	29,656	16,862	17,913
37.55	50.74	45.19	68.45	41.36	45.26
2,854	3,205	3,107	3,057	3,001	2,931
3,008	3,695	4,119	4,345	5,688	5,256
2,115	1,064	932	944	843	869
1,313	1,231	1,226	1,014	989	957
432	549	536	528	462	425
561	588	683	612	547	450
104	138	129	139	156	113
115	134	125	152	152	114
1,601	1,664	1,583	1,927	1,612	2,010
2,023	1,667	2,035	1,870	1,590	2,032
659	591	549	617	767	883
655	627	582	604	778	945
46,412	49,139	46,870	43,060	41,495	38,913
1,528	3,353	1,270	821	1,233	1,059
10,735	11,112	8,406	7,471	4,792	4,603
390	90	268	352	224	206
4,000	4,160	4,160	4,160	4,160	4,160
53.65	62.44	64.83	64.28	33.90	26.75
8	6	6	4	8	4
15	7	9	4	3	4

(continued)

**Marion County, Ohio**  
 Operating Indicators by Function/Program (continued)  
 Last Ten Years

	2011	2010	2009	2008
Health				
Dog and Kennel				
Number of Dog Licenses Sold	9,834	9,638	9,819	9,993
Number of Kennel Licenses Sold	207	285	256	253
Developmental Disabilities				
Students Enrolled at Marca				
Early Intervention Program	74	33	35	34
Preschool	45	47	41	40
School Age	0	0	0	0
Consumers Employed at Marca Industries	120	160	157	156
Sewer District				
New Residential Connections	26	4	2	8
New Commercial (Multi Family) Connections	1	0	1	3
Number of Treatment Plants	7	7	7	7
Number of Pumping Stations	8	6	6	6

Source: Marion County Departments

2007	2006	2005	2004	2003	2002
9,440	9,647	9,292	9,144	9,113	9,513
298	302	300	316	336	370
28	32	33	24	22	33
42	50	47	49	48	41
0	3	3	4	8	7
162	159	175	170	165	149
22	41	58	68	36	36
19	12	8	11	4	1
7	7	7	7	6	6
5	5	5	5	5	4

**Marion County, Ohio**  
 Capital Asset Statistics by Program/Department  
 Last Ten Years

	2011	2010	2009	2008
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Administrative Office Space (sq. ft.)	4,199	4,199	4,199	4,199
<b>Auditor</b>				
Administrative Office Space (sq. ft.)	3,876	3,876	3,876	3,876
<b>Treasurer</b>				
Administrative Office Space (sq. ft.)	2,068	2,068	2,068	2,068
<b>Prosecutor</b>				
Administrative Office Space (sq. ft.)	6,200	6,200	6,200	6,200
<b>Board of Elections</b>				
Administrative Office Space (sq. ft.)	3,120	3,120	3,120	3,120
<b>Recorder</b>				
Administrative Office Space (sq. ft.)	6,468	6,468	6,468	6,468
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of Court Rooms	4	4	4	4
Administrative Office Space (sq. ft.)	13,984	13,984	13,984	13,984
<b>Probate Court</b>				
Administrative Office Space (sq. ft.)	1,028	1,028	1,028	N/A
Number of Court Rooms	1	1	1	N/A
<b>Juvenile Court/Family Court</b>				
Administrative Office Space (sq. ft.)	15,536	15,536	N/A	N/A
Number of Court Rooms	4	4	N/A	N/A
<b>Clerk of Courts</b>				
Administrative Office Space (sq. ft.)	4,022	4,022	4,022	4,022
<b>Law Library</b>				
Administrative Office Space (sq. ft.)	3,192	3,192	3,192	3,192
<b>Public Safety</b>				
<b>Sheriff</b>				
Number of Patrol Vehicles	32	32	32	32
Administrative Office Space (sq. ft.)	10,000	10,000	10,000	10,000
<b>Adult Probation</b>				
Administrative Office Space (sq. ft.)	9,512	9,512	9,512	9,512
Number of Vehicles	6	6	6	6
<b>Public Works</b>				
<b>Engineer</b>				
Administrative Office Space (sq. ft.)	3,724	3,724	3,724	3,724
Centerline Miles of Roads	391	387	390	391
Number of Bridges	278	277	274	274
Number of Culverts	1446	1440	1417	1417
Number of Traffic Signals	4	4	4	4
Number of Storm Drainage (feet)	135,452	133,626	126,243	124,021
Number of Vehicles	41	39	38	39
<b>Sewer District</b>				
Administrative Office Space (sq. ft.)	1,728	1,728	1,728	1,728
Miles of Sewer Lines	50.60	50.20	50.20	50.10

2007	2006	2005	2004	2003	2002
4,199	4,199	4,199	4,199	4,199	4,199
3,876	3,876	3,876	3,876	3,876	3,876
2,068	2,068	2,068	2,068	2,068	2,068
6,200	6,200	6,200	6,200	6,200	N/A
3,120	3,120	3,120	3,120	3,120	3,120
6,468	6,468	6,468	6,468	6,468	6,468
4	4	4	N/A	N/A	N/A
13,984	13,984	13,984	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
4,022	4,022	4,022	4,022	4,022	4,022
3,192	3,192	3,192	3,192	3,192	3,192
32	32	32	32	32	32
10,000	10,000	10,000	10,000	10,000	10,000
9,512	9,512	9,512	9,512	9,512	9,512
6	6	6	6	6	6
3,724	3,724	3,724	3,724	3,724	3,724
391	389	389	389	389	389
273	277	279	279	280	280
1391	1381	1369	1369	1368	1368
4	2	2	2	2	2
117,054	112,555	105,920	103,240	97,810	93,200
40	39	39	39	38	40
1,728	1,728	1,728	1,728	1,728	1,728
50.10	49.90	48.60	46.70	45.40	41.10

(continued)

**Marion County, Ohio**  
 Capital Asset Statistics by Program/Department  
 Last Ten Years

	2011	2010	2009	2008
Health				
Dog & Kennel				
Administrative Office Space (sq. ft.)	3,520	3,520	3,520	3,520
Development Disabilities				
Number of Buildings	7	7	7	7
Administrative Office Space (sq. ft.)	4,275	4,275	4,275	4,275
Human Services				
Jobs and Family Services/Child Support Enforcement Agency				
Administrative Office Space (sq. ft.)	31,272	31,272	31,272	31,272
Veteran Services				
Administrative Office Space (sq. ft.)	230	230	230	230

**Source:** Various County Departments  
 N/A Not Available



<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
3,520	3,520	3,520	3,520	3,520	3,520
7	7	7	7	7	7
4,275	4,275	4,275	4,275	4,275	4,275
31,272	31,272	31,272	31,272	31,272	31,272
230	230	230	230	230	230

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# Dave Yost • Auditor of State

## 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  
SEPTEMBER 18, 2012