



Dave Yost • Auditor of State



CITY OF MARYSVILLE  
UNION COUNTY

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**CITY OF MARYSVILLE  
UNION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

<b>Federal Grantor Pass Through Grantor Program Grant Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction	N/A	20.205	\$ 89,125
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Bulletproof Vest Partnership Program	N/A	16.607	1,370
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through the Ohio Department of Development</i>			
HOME Investment Partnerships Program	A-C-11-2CK-1	14.239	103,276
HOME Investment Partnerships Program	A-C-11-2CK-2	14.239	178,386
			<u>281,662</u>
Community Development Block Grant	A-F-11-2CK-1	14.228	55,573
<b>Total U.S. Department of Housing and Urban Development</b>			<u>337,235</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			
<i>Passed through the Ohio Environmental Protection Agency</i>			
Nonpoint Source Implementation Grant	09(h) EPA-13	66.460	<u>169,363</u>
<b>Total Federal Awards Expenditures</b>			<u><u>\$ 597,093</u></u>

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

**CITY OF MARYSVILLE  
UNION COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2013**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - MATCHING REQUIREMENTS**

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



# Dave Yost • Auditor of State

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

City of Marysville  
Union County  
209 S. Main Street  
Marysville, Ohio 43040

To the City Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Marysville, Union County, Ohio, (the City) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 26, 2014.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the City's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the City's financial statements. 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. We consider finding 2013-001 described in the accompanying schedule of findings to be a material weakness.

***Compliance and Other Matters***

As part of reasonably assuring whether the City'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, opining 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Entity's Response to Findings***

The City's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the City's response and, accordingly, we express no opinion on it.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 26, 2014





# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

City of Marysville  
Union County  
209 S. Main Street  
Marysville, Ohio 43040

To the City Council:

### ***Report on Compliance for Each Major Federal Program***

We have audited the City of Marysville's (the City's) compliance with the applicable 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 the City of Marysville's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the City's major federal programs.

### ***Management's Responsibility***

The City's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the City's compliance for each of the City's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for 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 us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the City's major programs. However, our audit does not provide a legal determination of the City's compliance.

***Basis for Qualified Opinion on Home Investment Partnerships Program***

As described in finding 2013-002 in the accompanying schedule of findings, the City did not comply with requirements regarding cash management applicable to its Home Investment Partnerships Program major federal program. Compliance with this requirement is necessary, in our opinion, for the City to comply with the requirements applicable to this program.

***Qualified Opinion on Home Investment Partnerships Program***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Home Investment Partnerships Program* paragraph, the City complied, in all material respects, with the requirements referred to above that could directly and materially affect its Home Investment Partnerships Program for the year ended December 31, 2013.

***Unmodified Opinion on the Other Major Federal Program***

In our opinion, the City complied in all material respects with the requirements referred to above that could directly and materially affect its other major federal program identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2013.

***Report on Internal Control Over Compliance***

The City's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the City's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the City's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

*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's applicable 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's compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2013-002 to be a material weakness.

The City's response to our internal control over compliance finding is described in the accompanying schedule of findings. We did not audit the City's response and, accordingly, we express no opinion on it.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133***

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Marysville, Union County, Ohio, (the City) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our unmodified report thereon dated June 26, 2014. We conducted our audit to opine on the City's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis 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 management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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 schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 26, 2014

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**CITY OF MARYSVILLE  
UNION COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2013**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	Yes
<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>	Qualified – Home Investment Partnerships Program Grant Unmodified – Nonpoint Source Implementation Grant
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Home Investment Partnerships Program (HOME) #14.239  Nonpoint Source Implementation Grant #66.460
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

**CITY OF MARYSVILLE  
UNION COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2013  
(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>2013-001</b>
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**Financial Reporting – Material Weakness**

Sound financial reporting is the responsibility of the City's Finance Director and City Council and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

The following audit adjustments were made to the financial statements and, where applicable, to the City's accounting records:

1. Adjusted reclassification of other local tax receipts as intergovernmental receipts for Other Governmental Funds in the amount of \$821,409.
2. Adjusted reclassification of net investment in capital assets as unrestricted net position for Governmental Type Activities in the amount of \$11,020,000.
3. Adjusted reclassification of investments as cash and cash equivalents for the Sewer Fund in the amount of \$1,008,899.
4. Adjusted understatement of investments purchased in the amount of \$1,034,760 and investments sold in the amount of \$2,043,659 in the Sewer Fund on the Statement of Cash Flows, cash flows from investing activities.
5. Adjusted error of understatement of accounts payable and materials and supplies expenses for the Sanitation fund in the amount of \$90,789

The following items were not material to the City's financial statements and were not made to the City's financial statements or accounting records:

1. Unadjusted error to reclass payments in lieu of taxes as intergovernmental for the Sewer Fund in the amount of \$159,735.
2. Unadjusted error of understatement of accounts payable and utility expenses for the Sewer Fund in the amount of \$54,086.
3. Unadjusted error of overstatement of accounts payable and materials and supplies expense for the Water Fund in the amount of \$38,761 and for the Sewer Fund in the amount of \$2,982.
4. Unadjusted error of overstatement of deferred inflows of resources, unavailable amounts and intergovernmental receivables for Other Governmental Funds in the amount of \$39,068.
5. Unadjusted error to reclass capital outlay expenses as transfers out for Other Governmental Funds in the amount of \$2,654 and reclass charges for services receipts as transfers in for the Stormwater Fund in the amount of \$2,654.

Lack or failure of controls over the posting of financial transactions and financial reporting can result in errors and irregularities that may go undetected and decreases the reliability of financial data throughout the year.

**CITY OF MARYSVILLE  
UNION COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2013  
(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>2013-001 (Continued)</b>
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**Financial Reporting – Material Weakness (Continued)**

We recommend the City develop policies and procedures to enhance its controls over the recording of financial transactions and financial reporting to help ensure the information accurately reflects the activity of the City and thereby increasing the reliability of the financial data throughout the year. We also recommend the City implement additional procedures over the completeness and accuracy of financial information reported within the City’s annual report. Such procedures may include review of the financial statements and related components by a member of management with analytical comparisons of the current year annual report to the prior year reports for obvious errors or omissions.

**Officials Response:** The Finance Department is committed to proper financial reporting and welcomes this opportunity to receive feedback that will continue to ensure accurate financial reports prepared by the city.

It is important to note that the four of the five the adjustments were simply reclassification entries that changed the presentation of these amounts on the financial statements but did not change the total amounts reported in the financial statements.

It is also important to note that, while this recommendation addresses the reliability of financial reporting throughout the year, the identified items only impacted amounts converted from the City’s cash basis accounting to accrual basis accounting after year-end and did not impact the City’s cash financial reporting throughout the year.

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
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<b>Finding Number</b>	2013-002
<b>CFDA Title and Number</b>	Home Investment Partnerships Program (HOME) #14.239
<b>Federal Award Year</b>	2013
<b>Federal Agency</b>	U.S. Department of Housing and Urban Development
<b>Pass-Through Agency</b>	Ohio Department of Development

**HOME Program Cash Management – Noncompliance Finding and Material Weakness**

24 C.F.R. Section 85.21(c) states Grantees and subgrantees shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of the funds and their disbursement by the grantee or subgrantee. Section A.3.f of the Ohio Department of Development’s OHCP financial management rules and regulations requires the grantee to develop a cash management system to ensure compliance with the 15-day rule, relating to prompt disbursement of funds. This rule states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within 15 days of receipt of any funds.

CITY OF MARYSVILLE  
UNION COUNTY

SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2013  
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)
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Finding Number	2013-002 (Continued)
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**HOME Program Cash Management – Noncompliance Finding and Material Weakness (Continued)**

The City's HOME (CHIP) program had the following receipts which did not comply with the above noted 15-day rule:

- \$6,482 receipted on 1/31/13 (part of \$8,261 receipt, draw #13) was not spent until 4/10/13;
- \$35,469 receipted on 3/11/13 (total of \$35,469 receipt, draw #14) was not spent until 4/10/13;
- \$5,950 receipted on 6/14/13 (part of \$7,195 receipt, draw #18) was not spent until 7/25/13;
- 8,385 receipted on 8/12/13 (part of \$9,680 receipt, draw #20) was not spent until 10/3/13 (\$7,950) and 10/10/13 (\$435).

Failure to have prompt disbursements of funds can result in over-funding of the grant.

We recommend the City develop and implement a cash management procedure to ensure compliance with the 15-day rule, as described by the Ohio Department of Development.

**Officials Response:** The City has taken the necessary steps to ensure that compliance with federal and state cash management regulations are followed. Payments will be made within the 15 day period as required by the Ohio Department of Development.

It is important to note that all funds were expended for the proper purpose and that the grant was not over-funded.



**CITY OF MARYSVILLE  
UNION COUNTY**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A -133 § .315 (c)  
FISCAL YEAR END DECEMBER 31, 2013**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2013-002	On four occasions, the City of Marysville did not comply with the 15-day rule for the City's HOME (CHIP) grant program. In order to avoid this situation in the future, the City now maintains a log of when the HOME (CHIP) funds are received and the date that the expenditures are disbursed.	Implementation Date: June 30, 2014	Jennifer Chavarria, Finance Director

CITY OF MARYSVILLE  
UNION COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2013

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain</b>
2012-001	Financial Reporting - recommendation due to adjustments required to be made to the financial statements.	No	Not corrected – Reissued at Finding 2013-001

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2013

UNAUDITED

*Prepared by the Auditor's Office*

Jenny Chavarria  
Finance Director



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CITY OF MARYSVILLE  
UNION COUNTY, OHIO

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# CITY OF MARYSVILLE

209 South Main Street • Marysville, Ohio 43040

Jenny Chavarria, City Finance Director

phone (937) 645-1030 fax (937)-645-1105

[www.marysvilleohio.org](http://www.marysvilleohio.org)

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June 26, 2014

To the Honorable Mayor, the City Council and the Citizens of the City of Marysville, Ohio:

We are pleased to present the fourth ***Comprehensive Annual Financial Report*** (CAFR) of the City of Marysville, Ohio, (the City) for the year ended December 31, 2013. The report has been prepared in accordance with Generally Accepted Accounting Principles (GAAP) established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association (GFOA) of the United States and Canada, and audited in accordance with Generally Accepted Auditing Standards (GAAS). GAAP requires a narrative introduction, overview, and analysis called the Management's Discussion and Analysis (MD&A) to accompany the basic financial statements. This Letter of Transmittal (LOT) is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the Independent Auditor's Report.

## **THE REPORT**

*State law*, along with *Administrative Rules* of the Auditor of State, requires all City governments to publish an Annual Report within 150 days of the close of each fiscal year. This report must present a complete set of financial statements presented in conformity with GAAP. Various City debt service *Trust Agreements* require Audited Annual Reports in accordance with GAAS. Pursuant to these requirements, we hereby issue the CAFR of the City of Marysville, Ohio, for the fiscal year ended December 31, 2013.

While there is no legal requirement for the preparation of a CAFR, it represents a commitment by the City, and its officers, to conform to nationally recognized standards of excellence in financial reporting. This report consists of management's representations concerning the finances of the City. Responsibility for both the accuracy of the presented data and the completeness and reliability of the presentation, including all disclosures, rests with City management.

City Management has established various internal controls designed to compile reliable information for the preparation of the Annual Financial Statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's various internal controls are designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the City; and that all disclosures necessary to enable the reader to gain an understanding of the City's financial activity have been presented.

***Letter of Transmittal  
For the Year Ended December 31, 2013***

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The Auditor of the State of Ohio (independent auditor) has audited the financial statements of the City. The objective of the independent audit was to provide reasonable assurance that the financial statements of the City for the year ended December 31, 2013, are free from misstatement. The audit involved examining, on a test basis, evidence supporting amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by the management, and evaluating the overall financial statement presentation. The independent auditor issued an unmodified opinion that the basic financial statements are presented fairly in conformity with GAAP, in all material respects, representing the financial position of the City as of December 31, 2013. The Independent Auditor's Report is presented as the first component of the financial section of this report.

**PROFILE OF THE CITY OF MARYSVILLE**

**City Overview**

The City of Marysville is an independent political subdivision of the State of Ohio and operates subject to the provisions of its charter, the Ohio Constitution, and various sections of the Revised Code. As a home-rule municipality, the City may exercise all powers of local self-government under Article XVIII, Section 3 of the Ohio Constitution. The City is the county seat of Union County (the County), and it offers the advantages of a metropolitan area combined with the charm of a rural, smaller community. Settled along Mill Creek early in the 1820's, the City encompasses approximately 16 square miles of territory and serves as the hub for the County.

The form of government provided by the charter of the City is known as "mayor-director-council form of government." Legislative authority is exercised by a seven-member City Council (the "Council") that meets regularly on the second and fourth Thursdays of each month. Three members of Council are elected from the City at large and four are elected from each of four wards. Council members serve overlapping terms of four years. At the first meeting of each year, the Council elects one of its members to serve as president and one to serve as vice president, each for a term of one year.

Marysville is located approximately 25 miles northwest of Columbus, the State capital, on U.S. 33, a major highway. Other principal highways in Marysville are U.S. Route 36 and State Routes 4, 31, 38, 245 and 736. The City's central location is among its greatest assets because it makes travel quick and convenient for residents.

As the largest city in the County, Marysville is the home of both large and small industries, and its diversified business base helps provide a desirable quality of life. Few communities of its size in the country have enjoyed the international spotlight that has focused on the City, largely as a result of the Honda of America Manufacturing, Inc. automobile assembly facilities. Other major industries located in the City include The Scotts Miracle-Gro Company (lawn care products), Veyance Technologies (formerly The Goodyear Tire & Rubber Company), Univenture (manufacturer), Nestlé Product Technology Center (food research and development), and Parker Hannifin –Hydraulic Pump Division (manufacturer).

***Letter of Transmittal  
For the Year Ended December 31, 2013***

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The City of Marysville provides a host of traditional municipal services including police and fire protection, parks and recreation, operation of a municipal court, street maintenance and other governmental services. In addition, the City owns and operates water and sewer systems to serve consumers within the City and certain immediately adjacent environs.

**The Reporting Entity**

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, "*The Financial Reporting Entity*", as amended by GASB Statement No. 39, "*Determining Whether Certain Organizations are Component Units*" and GASB Statement No. 61 "*The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34*," in that the financial statements include all of the organizations, activities, functions and component units for which the City (The Reporting Entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the City's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the City.

Based on the foregoing, the reporting entity of the City has no component units, but includes the following services as authorized by its charter: police and fire protection, parks and recreation, planning, zoning, engineering, street maintenance, provision of water and wastewater treatment services, refuse collection (on a contractual basis) and other governmental services.

**Budgetary and Accounting Controls**

The City's budgetary accounting system was designed to provide reasonable assurance that:

1. The City's assets are protected against loss and unauthorized use or disposition; and
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

The concept of reasonable assurance states that internal controls should be evaluated using the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the City administration and members of the finance office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the City's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

***Letter of Transmittal  
For the Year Ended December 31, 2013***

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Budgetary internal controls are maintained to ensure compliance with legal provisions embodied in the annual appropriated budget by City Council. The activity of all funds is included in the annual appropriation budget. The City also maintains an encumbrance accounting system to maintain budgetary control. The control is maintained through the encumbering of estimated purchases through the use of formal approved purchase orders. Encumbered amounts do not lapse at year-end, unused encumbrances are carried over to the following year. The Administration, Mayor, and City Council receive a monthly report of amounts in the City's bank accounts reconciled to the amounts on the City's internal records. In addition, the Administration, Mayor, and City Council receive a monthly report comparing budgeted and actual revenue and expenditure.

As demonstrated by the statements and schedules included in the financial section of this report, the City continues meeting its responsibility for sound financial management.

**LOCAL ECONOMY**

The City of Marysville, once a predominantly agricultural area, has transformed into a young and robust municipality. Much of this economic development has been in the area of manufacturing and relates to its two largest corporations – Honda of America Mfg., Inc. and The Scotts Miracle-Gro Company. The first Honda facility (motorcycle production) was built in the late 1970's with two other large facilities (automobile, research and development) constructed in the 1980's outside the City, but within the County, and serves as a major employer for the City's residents. The Scotts Miracle-Gro Company, founded in Marysville in 1868, employs approximately 1,100 people and maintains its World and North American Headquarters as well as its main manufacturing facility in the City.

Industrial developments within the City limits are predominately clustered in the southeastern portion of the City along Industrial Parkway to the north and south of Scottslawn Road. A significant amount of vacant farmland and potential redevelopment sites are also found in this area, and a small number of industrial developments also continue to operate closer to the city center. Office and research and development facilities occur on small sites throughout the city. The largest existing research and development facility, the Nestle Product Technology Center, employs approximately 250 people and is located on Collins Avenue. However, other research and development facilities are operated by The Scotts Miracle-Gro Company, Veyance Technologies, Inc., Parker Hannifin, and Honda of America Mfg., Inc.

Coleman's Crossing, combined with City Gate, another large commercial development, offer over 200 acres of retail space and a number of restaurants. These developments are located to the west of U.S. 33 and south of Delaware Avenue and make these two shopping centers regional destinations. A Honda Auto & Motorcycle dealership, the flagship Honda dealership, Home Depot, Wal-Mart, Lowe's, and Dunhams have all called this area home for the past several years. These businesses have spurred additional retail and commercial development in the area and more businesses are currently being planned.

Marysville provides a wide range of residential options throughout the community, from upscale, executive homes to traditional suburban homes, as well as the historic residential area in the neighborhood known as Olde Town Marysville. The sharp increase in population over the last 10 years has been the catalyst for several large residential developments, including Mill Valley, and Scott Farms to the north of U.S 33 and the Green Pastures subdivision in the western portion of the City. Several other residential developments are located along State Route 4/U.S. 36 and State Route 38 in the southwest area of the City.

***Letter of Transmittal  
For the Year Ended December 31, 2013***

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Uptown Marysville, which includes the historic central business district, is composed of a mix of residential, retail, and office uses in the blocks surrounding the intersection of Fifth and Main streets. Team Marysville, an association of Marysville officials, business owners, and residents established in 2012, continued to work toward improving the Uptown District. During the past year, the group created a new logo, marketing materials and recruitment packages; conducted two Town Hall meetings, developed a quarterly newsletter and conducted two small business workshops. The organization also began researching the creation of a Special Improvement District that, if established, will fund various infrastructure needs of the Uptown District.

The City of Marysville, Union County, and the Marysville Exempted Village School District joined together to create the Collection of Governments. By pooling resources among the governmental units, the entities will be able to save thousands of taxpayer dollars initially leading to bigger savings in the future.

***Letter of Transmittal  
For the Year Ended December 31, 2013***

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**ECONOMIC DEVELOPMENT**

2013 brought continued economic growth for the City of Marysville thanks to a strong and diverse business community. Locally, signs of economic recovery were common. Unemployment in Union County continues to fall from 5.1% in December 2012 to 4.8% just one year later. The City's economy remained stable and continued to expand as evidenced by ninety-three commercial, industrial, and residential new builds and expansion, the most since 2007. These ninety-three permits generated \$32,446,418 in value, more than double the construction value of 2012.

Some of the economic development highlights from 2013 include:

- Twenty-three new business developments including Creative Foundations, Culvers, Dickman Supply, Edible Arrangements and Kay Jewelers.
- Honda of America Manufacturing, Inc. announced several projects; the construction of a Heritage Center, the Hybrid Accord Manufacturing Center and the Performance Manufacturing Center for the Acura NSX. Combined, these projects represent an investment of nearly \$124 million and the creation of approximately 116 new jobs.
- The Kroger Company announced plans to construct a new Kroger Marketplace.
- Thirteen business relocations/expansions.
- Fiesta Grande opened at a new location of 109 North Main Street.
- Whit's Frozen Custard is planned to open its first Uptown Marysville location in the spring 2014. The restaurant opened in April 2014.
- The new City Hall opened in November 2013. This new facility, located on the site of the former fire station, houses a second fire station and various departments/divisions of the City, such as Mayor, Administration, Engineering, Information Technology, Finance, and Human Resource.

**FUTURE ECONOMIC DEVELOPMENT**

Future economic development plans are evaluated to determine if they meet the vision of the City of Marysville that is characterized in the 2010 Comprehensive Study. Among the projects:

**New Economic Development Strategy** – The Union County Community Improvement Corporation adopted the Union County Economic Development Strategy (EDS) which will guide the community's economic development efforts for the next 10 years. The EDS is centered on four pillars – Attract, Retain, Create, and Civic Infrastructure – that will provide the foundation for job and wealth creation within the City.”

**Meijer** – Meijer began construction on its 192,000 square foot store in early 2013 and plans to open in August 2014.

**Jerome Village** - Nationwide Realty Investors entered into an agreement with Union County and the City of Marysville in 2010 to run sewer and water to the development site. The agreement allows Nationwide to begin developing 130 lots in the first part of Jerome Village, a section called Glacier Park. When completed, the development will include 2,500 homes and 1.5 million square feet of office and retail space on 1,435 acres in southern Union County. It was the site for the Parade of Homes in 2013.

***Letter of Transmittal  
For the Year Ended December 31, 2013***

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**Heritage Cooperative** - Heritage Cooperative announced plans to construct a new \$35 million facility. When the project is completed in September 2015, the 277-acre agriculture campus and research farm will include a grain elevator, two fertilizer warehouses and rail access to CSX rail. This new facility will sit on the former JRS site.

**Nationwide Children's Hospital** - Nationwide Children's Hospital began construction on a Close to Home center in 2013. The 20,800-square-foot facility planned is expected to create 40 new jobs, accompanied by an investment of approximately \$6 million in capital for the building, with about \$2 million annually in salaries and benefits. This facility opened in May 2014.

**Memorial Hospital of Union County** - Memorial Hospital started construction in 2013 on a \$7.5-million project that will include a new medical office building. The 35,000-square-foot, two-story building will house the hospital's urgent care, imaging, physical therapy and sports medicine services, the Marysville Orthopedics and Sports Medicine practice, and provide space for advanced performance training offered by Memorial's Elevate Sports Medicine. This facility is planned to open late 2014.

**Sumitomo Electric Wiring Systems** – Sumitomo, which designs and manufactures electronic systems for the automotive industry, began construction on a \$10 million, 355,000 square foot facility. The project consolidates the company's four Marysville locations into one, retains 123 jobs, and creates 15 new jobs. Construction is anticipated to be complete in late 2014.

**Moriroku Technology North America** - Moriroku, an automotive parts manufacturer, has announced it will build a new facility to serve as the company's research and development (R&D) center and accommodate rapid growth of its existing sales operations. The expansion will add 50 new jobs to the company's current workforce of 32. This project is expected to be complete in early 2015.

**Partner's Park** – The City will invest approximately \$1.2 million in an uptown park. The centerpiece of the park will be an open-air pavilion. Also included will be a gazebo, spray pad, and a sister city garden to signify Japanese cultural ties in the community. Generous contributions from local businesses finance approximately \$800,000-\$900,000 of the cost of the park. The park is tentatively scheduled to open in September 2014.

**Town Run Restoration** - Efforts to restore the Town Run between Fifth and Fourth Streets in Uptown Marysville was nearly complete as 2013 came to an end. Work to reinforce the stream bed was completed, as was the installation of railings and an informational kiosk. Vegetation will be planted in Spring 2014 with the completion of the project expected by Memorial Day

**Marysville Exempted Village School District** - Marysville Schools was awarded \$12.4 million through the State of Ohio's Straight-A Fund to establish the Marysville STEM Early College High School. It will be Ohio's first manufacturing-related STEM Early College High School. Construction on the facility will be complete in time to accept students for the 2014-15 academic year.

**Bethel Woods** – Connolly Construction announced Marysville's newest mixed-use development, Bethel Woods. The 42-acre site, located at the intersection of West Fifth Street and US 33/36 on Marysville's west side, is still in the planning stages, but will allow for a variety of uses.

***Letter of Transmittal  
For the Year Ended December 31, 2013***

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**AWARDS AND ACKNOWLEDGEMENTS**

**Independent Audit**

Included in this report is an unmodified audit opinion rendered on the City's financial statements for the year ended December 31, 2013, issued by the Auditor of State of Ohio. City management plans to continue to subject the financial statements to an annual independent audit as part of the preparation of a CAFR, and to meet requirements of certain Revenue Trust Agreements on Revenue Debt. In addition, an annual audit serves to maintain and strengthen the City's accounting and budgetary controls.

**Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to those governmental entities that qualify. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both GAAP and applicable legal requirements respective to the reporting entity. A Certificate of Achievement is valid for a period of one year only.

The City received a Certificate of Achievement for the fiscal year ended December 31, 2012. We believe this, our fourth (4th) Comprehensive Annual Financial Report, meets the high standards set by the GFOA for a Certificate of Achievement for Excellence in Financial Reporting, and so therefore the City is submitting it to GFOA for certification.

**Public Disclosure**

The publication of this CAFR is indicative of the City's commitment to provide significantly enhanced financial information and accountability to its citizens. In addition to the citizens of Marysville, the recipients of this report include city, state, federal offices, schools, libraries, newspapers, investment banking firms, banks and rating agencies. The report is made available to any person or organization requesting it. The extensive effort to prepare and distribute this report is indicative of the continued efforts of the City to improve its overall financial accounting, management and reporting capabilities.



***Letter of Transmittal  
For the Year Ended December 31, 2013***

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**Acknowledgments**

Sincere appreciation is extended to the many individuals who have worked diligently and contributed significant time and effort in gathering data for this report, particularly the staff of Donald J. Schonhardt & Associates, Inc., who through their continued knowledge and professionalism help make this annual project become a reality.

A special thank you is extended to the Members of City Council, the Mayor and the City Departments for the support and trust shown to the City Administration and the Finance Department and for allocating the resources and time for the development of this report, which demonstrates the City's commitment to conform to reporting requirements established for municipal governments, and to maintain the sound financial position the City has enjoyed for many years. A final thank you goes to the Citizens of Marysville, Ohio, who continue to support the many decisions made by the City in its financial operations.

Finally, we would especially like to recognize City staff, all of whom exhibited dedication and professionalism throughout the many hours required in preparing this report. A special thank you is extended to Ms. Wendy Eggleston, Accounting and Auditing Specialist, who assisted in overseeing this project.

Respectfully submitted,



Jennifer M. Chavarria  
Director of Finance  
City of Marysville, Ohio



Terry Emery  
City Administrator  
City of Marysville, Ohio



**CITY OF MARYSVILLE, OHIO**

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***List of Principal Officials  
For the Year Ended December 31, 2013***

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<b><i>ELECTED OFFICIALS</i></b>	<b><i>OFFICE</i></b>	<b><i>TERM EXPIRES</i></b>
Nevin Taylor	Council President	12/31/15
J.R. Rausch	Council Vice-President	12/31/17
Dan Fogt	Council Member	12/31/15
Henk Berbee	Council Member	12/31/17
Deborah Groat	Council Member	12/31/15
Mark Reams	Council Member	12/31/17
Tracy Richardson	Council Member	12/31/15

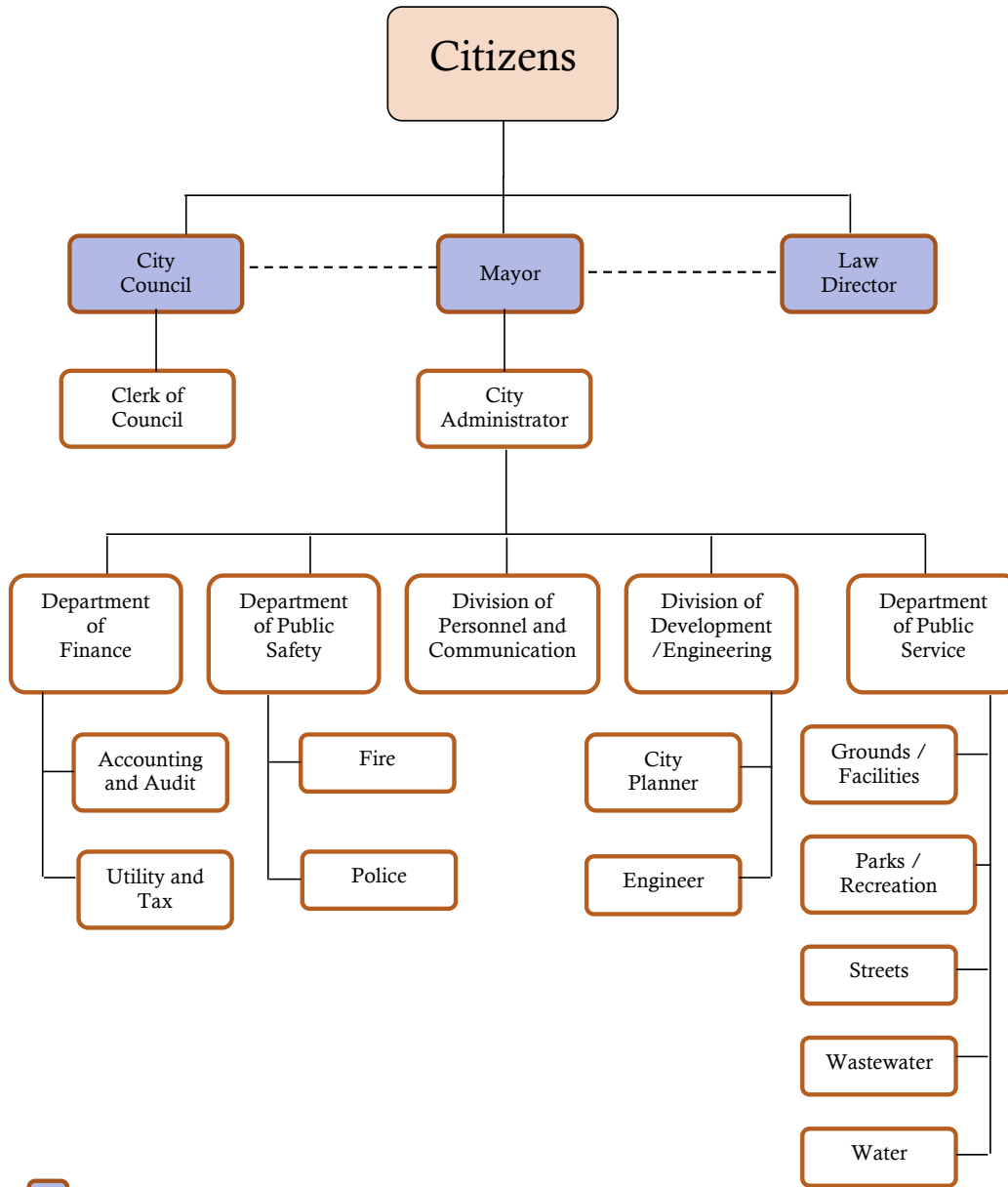
<b><i>ADMINISTRATIVE PERSONNEL</i></b>	<b><i>TITLE</i></b>	<b><i>TERM OF OFFICE</i></b>
John Gore, Jr.	Mayor	12/31/15
Terry Emery	Director of Administration	Appointed
Jennifer M. Chavarria	Director of Finance	Appointed
Tim M. Aslaner	Law Director	12/31/17

**City Address:**

Marysville City Hall  
209 South Main Street  
Marysville, Ohio 43040

**City Organizational Chart  
For the Year Ended December 31, 2013**

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***Government Finance Officers Association of the United States and Canada  
Certificate of Achievement for Excellence in Financial Reporting***

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Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Marysville  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2012**



Executive Director/CEO





# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

City of Marysville  
Union County  
209 S. Main Street  
Marysville, Ohio 43040

To the City Council:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Marysville, Union County, Ohio (the City), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the City's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Marysville, Union County, Ohio, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, 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 applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

*Supplementary and Other Information*

Our audit was conducted to opine on the City'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 present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules 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, these statements and schedules are 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.



***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2014, on our consideration of the City'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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 26, 2014

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The discussion and analysis of the City of Marysville's (City) financial performance provides an overall review of the City's financial activities for the fiscal year ended December 31, 2013. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the City's financial performance.

## **FINANCIAL HIGHLIGHTS**

Key financial highlights for 2013 are as follows:

- In total, net position increased \$5,510,475, a 5.9% increase from 2012. The net position of governmental activities increased \$2,386,406, a 5.7% increase from 2012; and the net position of business-type activities increased \$3,124,069, a 6.0% increase from 2012.
- Total revenues were \$45,592,146. \$19.7 million was general revenues, or 43% of the total revenues; and \$25.9 million was program specific revenues in the form of charges for services and sales, operating grants and contributions and capital grants and contributions, or roughly 57% of the total revenues.
- The City had \$20.5 million in program expenses related to governmental activities; only \$4.6 million of these expenses were offset by program specific revenues. General revenues (primarily taxes) of \$18.3 million were adequate to provide for the balance on these programs.
- Among major funds, the General Fund had \$19 million in revenues and \$13.7 million in expenditures. The General Fund's fund balance, including transfers, increased \$1,303,111 to \$8,537,615.
- Net position for the proprietary funds increased by \$3,124,069.
- The City maintained a bond credit rating of Aa3, as issued by Moody's Investors Services.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – *management's discussion and analysis*, the *basic financial statements*, and an optional section that presents *combining statements* for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the City:

These statements are as follows:

1. *The Government-Wide Financial Statements* – These statements provide both long-term and short-term information about the City's overall financial status.
2. *The Fund Financial Statements* – These statements focus on individual parts of the City, reporting the City's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

### **Government-wide Statements**

The government-wide statements report information about the City as a whole using accepted methods similar to those used by private-sector companies. The Statement of Net Position includes all of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how they have changed. Net-position (the difference between the City's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources) is one way to measure the City's financial health or position.

- Over time, increases or decreases in the City's net position is an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City you need to consider additional nonfinancial factors such as property tax base, current property tax laws, conditions of the City's streets and general infrastructure and status of growth within the City.

The government-wide financial statements of the City are divided into two categories:

- *Governmental Activities* – Most of the City's programs and services are reported here including security of persons and property, public health and welfare services, leisure time activities, community environment, transportation and general government.
- *Business-Type Activities* – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The City's water, sewer, stormwater and sanitation services are reported as business-type activities.

### **Fund Financial Statements**

The fund financial statements provide more detailed information about the City's most significant funds, not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

Governmental Funds – Most of the City's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds are reconciled in the financial statements.

**CITY OF MARYSVILLE, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2013**

**Unaudited**

Proprietary Funds – Proprietary funds use the same basis of accounting as business-type activities; therefore, these statements will essentially match.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. All of the City's fiduciary activities are reported in the separate Fiduciary Statement of Assets and Liabilities.

**FINANCIAL ANALYSIS OF THE CITY AS A WHOLE**

The following table provides a comparison of net position between 2013 and 2012:

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$18,892,971	\$28,070,506	\$30,480,634	\$25,086,242	\$49,373,605	\$53,156,748
Capital assets, Net	65,447,639	55,907,509	189,327,855	193,507,433	254,775,494	249,414,942
Total assets	84,340,610	83,978,015	219,808,489	218,593,675	304,149,099	302,571,690
Long-term debt outstanding	19,590,298	20,866,054	162,686,318	165,245,838	182,276,616	186,111,892
Other liabilities	18,595,297	19,273,914	2,022,341	1,372,076	20,617,638	20,645,990
Total liabilities	38,185,595	40,139,968	164,708,659	166,617,914	202,894,254	206,757,882
Property Tax Levy for Next Fiscal Year	2,253,855	2,323,293	0	0	2,253,855	2,323,293
Net position						
Net Investment in Capital Assets	30,698,813	40,546,400	26,595,566	28,647,456	57,294,379	69,193,856
Restricted	3,409,352	3,180,891	7,300,290	4,830,844	10,709,642	8,011,735
Unrestricted	9,792,995	(2,212,537)	21,203,974	18,497,461	30,996,969	16,284,924
Total net position	\$43,901,160	\$41,514,754	\$55,099,830	\$51,975,761	\$99,000,990	\$93,490,515

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**CITY OF MARYSVILLE, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2013**

**Unaudited**

Changes in Net position – The following table shows the changes in net position for the fiscal year 2013 and 2012:

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program revenues:						
Charges for Services and Sales	\$2,588,995	\$2,876,754	\$21,263,976	\$18,684,655	\$23,852,971	\$21,561,409
Operating Grants and Contributions	1,360,249	984,900	0	0	1,360,249	984,900
Capital Grants and Contributions	614,619	1,105,468	104,761	0	719,380	1,105,468
General revenues:						
Property Taxes	1,530,536	1,582,703	0	0	1,530,536	1,582,703
Municipal Income Taxes	14,262,601	14,043,831	0	0	14,262,601	14,043,831
Other Local Taxes	401,347	357,269	0	0	401,347	357,269
Payments in Lieu of Taxes	1,362,698	1,486,927	1,409,981	1,008,786	2,772,679	2,495,713
Grants and Entitlements not Restricted to Specific Programs	514,798	691,055	0	0	514,798	691,055
Gain on Sale of Capital Assets	14,354	1,670	4,512	17,778	18,866	19,448
Investment Earnings	12,981	82,533	(37,444)	111,729	(24,463)	194,262
Miscellaneous	102,075	162,825	0	0	102,075	162,825
Premium on Debt Issued	81,107	0	0	0	81,107	0
Total revenues	22,846,360	23,375,935	22,745,786	19,822,948	45,592,146	43,198,883
Program Expenses:						
Security of Persons and Property	8,915,295	10,066,129	0	0	8,915,295	10,066,129
Public Health and Welfare Services	325,370	345,051	0	0	325,370	345,051
Leisure Time Activities	226,792	322,349	0	0	226,792	322,349
Community Environment	2,096,032	1,439,869	0	0	2,096,032	1,439,869
Transportation	3,698,119	2,477,865	0	0	3,698,119	2,477,865
General Government	4,052,416	3,339,059	0	0	4,052,416	3,339,059
Interest and Fiscal Charges	1,145,930	1,286,722	0	0	1,145,930	1,286,722
Sewer	0	0	12,049,523	13,872,985	12,049,523	13,872,985
Water	0	0	5,475,924	6,146,165	5,475,924	6,146,165
Stormwater	0	0	614,393	524,399	614,393	524,399
Sanitation	0	0	1,481,877	1,436,775	1,481,877	1,436,775
Total expenses	20,459,954	19,277,044	19,621,717	21,980,324	40,081,671	41,257,368
Change in Net Position Before Transfers	2,386,406	4,098,891	3,124,069	(2,157,376)	5,510,475	1,941,515
Transfers	0	0	0	0	0	0
Total Change in Net Position	2,386,406	4,098,891	3,124,069	(2,157,376)	5,510,475	1,941,515
Beginning Net Position	41,514,754	37,415,863	51,975,761	54,133,137	93,490,515	91,549,000
Ending Net Position	\$43,901,160	\$41,514,754	\$55,099,830	\$51,975,761	\$99,000,990	\$93,490,515

***Management's Discussion and Analysis  
For the Year Ended December 31, 2013***

***Unaudited***

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***Governmental Activities***

Net position of the City's governmental activities had an increase of \$2,386,406 from 2012. Municipal income tax receipts increased \$218,770 from 2012 due to an increase in business employer withholdings and self-employed taxes. The City receives an income tax based on a percentage of all salaries, wages, commissions and other compensation earned from residents living within the City and from nonresidents for work done or services performed or rendered in the City.

Capital grants and contributions decreased by \$490,849 from 2012 due to less capital grant activity associated with development in 2013 as compared to 2012.

Security of Persons and Property expenses decreased \$1,150,834 from 2012. This decrease is related to construction of the Police & Court Facility and Decker Fire Station, which mainly occurred in 2012.

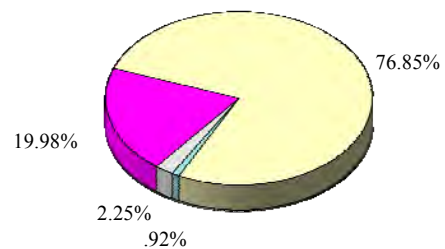
Community environment expenses increased \$656,163 from 2012. This expense category represents development within the City of Marysville. This increase is related to greater development expenses that occurred in 2013 as opposed to 2012.

Transportation expenses increased \$1,220,254 from 2012. This expense category represents the activity of the public works department. This increase is primarily due to more road improvements occurring in 2013 as compared to 2012.

General Government expenses increased \$713,357 from 2012 due to slight increases in personnel and capital outlay costs.

Property taxes and income taxes made up 6.7% and 62% respectively of revenues for governmental activities for the City in fiscal year 2013. The City's reliance upon tax revenues is demonstrated by the following graph indicating 76.85% of total revenues from general tax revenues:

Revenue Sources	2013	Percent of Total
Grants and Entitlements not Restricted to Specific Programs	\$514,798	2.25%
Program Revenues	4,563,863	19.98%
General Tax Revenues	17,557,182	76.85%
General Other	210,517	0.92%
Total Revenue	<u>\$22,846,360</u>	<u>100.00%</u>



**Management's Discussion and Analysis  
For the Year Ended December 31, 2013**

**Unaudited**

**Business-Type Activities**

Net position of the business-type activities increased by \$3,124,069 from 2012. This is due in part to an increase of \$ 2,579,321 in Charges for Services and Sales from 2012. Total usage in 2013 was higher than that of 2012. In addition, Water expenses decreased \$670,241 from 2012 mainly due to decreases in interest and fiscal charges related to paying off two outstanding bonds.

The City's business-type activities are its sanitation, sewer, water, and stormwater departments. The water and wastewater treatment plants provide services to a resident base in excess of 22,000. The City also provides wastewater treatment for the Village of Milford Center and several small unincorporated areas outside the City limits. The wastewater treatment plant generated operating revenues of \$11,284,134 and had operating expenses of \$8,743,627. The water plant generated operating revenues of \$7,959,229 and had operating expenses of \$4,485,758. The City's goal is to cover the costs of operations as well as building a cash balance in these funds equivalent to one-third of the department's annual operating budget. The City is also generating funds for additional capital expansion to ensure continued capacity and capacity improvements for future growth and development.

**FINANCIAL ANALYSIS OF THE CITY'S GOVERNMENTAL FUNDS**

The City's governmental funds reported a combined fund balance of (\$4,502,769), which is a decrease of \$8,012,299 from last year's balance of \$3,509,530. This decrease can be attributed to the large amount of capital expenditures expended by the City during 2013. Construction included a new Police/Court Facility and City Hall. The schedule below indicates the fund balance and the total change in fund balance by fund type as of December 31, 2013 and 2012:

	Fund Balance December 31, 2013	Fund Balance December 31, 2012	Increase (Decrease)
General	\$8,537,615	\$7,234,504	\$1,303,111
Coleman's Crossing TIF	(10,874,864)	(11,246,397)	371,533
Capital Improvement	(4,595,096)	4,724,236	(9,319,332)
Other Governmental	2,429,576	2,797,187	(367,611)
<b>Total</b>	<b>(\$4,502,769)</b>	<b>\$3,509,530</b>	<b>(\$8,012,299)</b>

General Fund – The City's General Fund balance decreased due to many factors. The tables that follow assist in illustrating the financial activities of the General Fund:

	2013 Revenues	2012 Revenues	Increase (Decrease)
Taxes (Income, Property and Other)	\$16,136,222	\$14,874,451	\$1,261,771
Intergovernmental Revenue	459,719	585,417	(125,698)
Charges for Services	1,564,644	1,686,215	(121,571)
Licenses and Permits	170,686	138,914	31,772
Investment Earnings	9,612	81,047	(71,435)
Fines and Forfeitures	630,154	615,691	14,463
All Other Revenue	82,391	17,800	64,591
<b>Total</b>	<b>\$19,053,428</b>	<b>\$17,999,535</b>	<b>\$1,053,893</b>



***Management's Discussion and Analysis  
For the Year Ended December 31, 2013***

***Unaudited***

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General Fund revenues in 2013 increased approximately 5.9% compared to revenues in fiscal year 2012. The most significant factor contributing to this increase was in taxes reflecting the overall increase in business and self-employed income taxes.

	2013	2012	Increase
	<u>Expenditures</u>	<u>Expenditures</u>	<u>(Decrease)</u>
Security of Persons and Property	\$9,244,481	\$8,662,150	\$582,331
Public Health and Welfare Services	318,303	343,625	(25,322)
Leisure Time Activities	1,722	113,206	(111,484)
Community Environment	660,014	588,609	71,405
General Government	3,451,706	2,905,366	546,340
Total	<u>\$13,676,226</u>	<u>\$12,612,956</u>	<u>\$1,063,270</u>

General Fund expenditures increased by \$1,063,270 or about 8.4% when compared to the prior year of 2012. The largest increase was in Security of Persons and Property, an increase of \$582,331. The City continues to bring staffing levels back to approved levels for both the Police and Fire Departments with the passing of the income tax rate increase. In addition, 9 new firefighters were hired to man the second station.

The Coleman's Crossing TIF fund balance increased \$371,533 from 2012. The City has successfully appealed several property values in the TIF area to the Board of Appeals.

The Capital Improvement fund balance decreased \$9,319,332 from 2012. This decrease can be attributed to the construction of a City Hall and the completion of the Police/Court facility.

***Management's Discussion and Analysis  
For the Year Ended December 31, 2013***

***Unaudited***

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The City's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund. During the course of fiscal year 2013 the City amended its General Fund budget several times.

In the General Fund, the final budget basis for revenue was \$17.8 million, the same as the original conservative budget estimates of \$17.8 million. Also, the General Fund originally budgeted \$18.3 million for expenditures, including transfers, and the final budgeted expenditures were approximately \$19 million.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

***Capital Assets***

At the end of fiscal 2013 the City had \$254,775,494 net of accumulated depreciation invested in land, improvements, infrastructure, buildings, machinery and equipment, vehicles and construction in progress. Of this total, \$65,447,639 was related to governmental activities and \$189,327,855 to the business-type activities. The following table shows fiscal year 2013 and 2012 balances:

	Governmental Activities		Increase (Decrease)
	2013	2012	
Land	\$1,315,959	\$1,315,959	\$0
Construction in Progress	6,641,710	18,786,352	(12,144,642)
Buildings	22,411,514	3,635,874	18,775,640
Improvements Other Than Buildings	5,444,007	2,303,041	3,140,966
Machinery and Equipment	1,741,945	1,665,710	76,235
Vehicles	4,585,719	4,365,831	219,888
Infrastructure	88,295,223	85,712,138	2,583,085
Less: Accumulated Depreciation	(64,988,438)	(61,877,396)	(3,111,042)
Totals	<u>\$65,447,639</u>	<u>\$55,907,509</u>	<u>\$9,540,130</u>

**CITY OF MARYSVILLE, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2013**

**Unaudited**

	Business-Type Activities		Increase (Decrease)
	2013	2012	
Land	\$4,142,235	\$4,142,235	\$0
Construction in Progress	3,112,175	3,942,513	(830,338)
Buildings	107,683,913	107,683,913	0
Improvements Other Than Buildings	26,288,576	25,741,034	547,542
Machinery and Equipment	2,153,498	1,847,896	305,602
Vehicles	1,762,740	1,795,138	(32,398)
Infrastructure	87,355,642	85,740,960	1,614,682
Less: Accumulated Depreciation	(43,170,924)	(37,386,256)	(5,784,668)
Totals	<u>\$189,327,855</u>	<u>\$193,507,433</u>	<u>(\$4,179,578)</u>

Increases were the greatest in Buildings as the Police/Court Facility and second fire station were completed and included as assets. As a result of these two facilities being moved to Buildings, a significant decrease was noted in Construction in Progress. Additional information on the City's capital assets can be found in Note 10.

**Debt**

At December 31, 2013, the City had \$154.3 million in bonds outstanding, \$2.8 million due within one year. The following table summarizes the City's debt outstanding as of December 31, 2013 and 2012:

	2013	2012
Governmental Activities:		
General Obligation Bonds	\$18,400,587	\$19,548,658
Capital Leases	178,239	262,348
Compensated Absences	1,011,472	1,055,048
Total Governmental Activities	<u>19,590,298</u>	<u>20,866,054</u>
Business-Type Activities:		
Bond Anticipation Notes	\$25,975,000	\$26,550,000
General Obligation Bonds	0	340,816
Mortgage Revenue Bonds	135,889,915	137,398,675
OPWC Loans Payable	527,374	564,869
Compensated Absences	294,029	391,478
Total Business-Type Activities	<u>162,686,318</u>	<u>165,245,838</u>
Totals	<u>\$182,276,616</u>	<u>\$186,111,892</u>

The general obligation bonds supported by governmental activities were for multiple City improvements financed with bond anticipation notes during the late 1990s. Many of these projects were for the extension of infrastructure and services to the large annexation of land in 1998. These monies were also used to refurbish several City streets (Grove Street, Raymond Road) and for the construction of the Public Service Center. These bonds will be repaid by the general operating revenues (income and property taxes) of the City.

The general obligation bonds supported by business-type activities were for plant expansion and renovation of the water and sewer utilities. These bonds were retired from the City's Water and Sewer funds during 2013. The mortgage revenue bonds were issued primarily for (1) refinancing the purchase of the water treatment plant, vehicles, and related infrastructure from the Ohio Water Company in 1991, (2) refinancing the expansion of the wastewater treatment plant in 1992, (3) infrastructure expansion required by the large annexation of land in 1998, and (4) construction of a Water Reclamation Facility and trunk sewer in 2006 through 2009. These bonds are paid by water and sewer revenues collected from the City's utility customers for provision of water for consumption and wastewater treatment. Additional information on the City's long-term debt can be found in Note 15.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

From August to October of the current year, the City's five-year budget is prepared. This process starts with the budgeted current figures and attempts to revise these figures (if applicable) for the remainder of the year. Predictions are made for the next five years based on assumptions provided by the Administration. The five-year budget takes a long-term look at the direction of the City. Each department director prepares the budgeted expenditures that relate to the applicable department. The finance department prepares the budgeted revenues. The City Administrator and Mayor then review all figures in detail, and changes are made as necessary.

The budget is then presented to City Council during a workshop, typically held in late October. City Council reviews the proposed revenues and expenditures for each fund. Changes are then made as necessary. The final budget is then presented to City Council for their approval.

City Council continues to pursue new revenue sources, while reviewing the possibility of increasing existing sources. A close watch of current economic conditions is an ongoing process each year to determine if increased revenues, or reductions in expenditures, are necessary in order to maintain fiscal stability.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the City's finances and to reflect the City's accountability for the monies it receives. Questions about this report or additional financial information needs should be directed to Jenny Chavarria, City Finance Director, 209 South Main Street, Marysville, Ohio, 43040, (937) 642-6015, or e-mail at [jchavarria@marysvilleohio.org](mailto:jchavarria@marysvilleohio.org).

**CITY OF MARYSVILLE, OHIO**

**Statement of Net Position  
December 31, 2013**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 11,430,344	\$ 18,854,607	\$ 30,284,951
Cash and Cash Equivalents with Fiscal Agent	84,851	0	84,851
Investments	0	810,782	810,782
Receivables:			
Municipal Income Taxes	3,469,502	0	3,469,502
Accounts	337,893	2,002,538	2,340,431
Intergovernmental	999,925	113,909	1,113,834
Payments in Lieu of Taxes	878,875	1,236,724	2,115,599
Interest	670	11,976	12,646
Property Taxes	1,459,531	0	1,459,531
Special Assessments	130,677	0	130,677
Prepaid Items	100,703	149,808	250,511
Restricted Assets:			
Cash and Cash Equivalents with Fiscal Agent	0	7,300,290	7,300,290
Capital Assets:			
Capital Assets Not Being Depreciated	7,957,669	7,254,410	15,212,079
Capital Assets Being Depreciated, Net	57,489,970	182,073,445	239,563,415
<b>Total Assets</b>	<b>84,340,610</b>	<b>219,808,489</b>	<b>304,149,099</b>
<b>Liabilities:</b>			
Accounts Payable	483,143	583,164	1,066,307
Accrued Wages and Benefits	482,446	134,358	616,804
Intergovernmental Payable	119,521	27,090	146,611
Contracts Payable	518,863	166,714	685,577
Retainage Payable	610,356	0	610,356
Accrued Interest Payable	210,968	771,015	981,983
General Obligation Notes Payable	16,170,000	340,000	16,510,000
Long-Term Liabilities:			
Due Within One Year	1,992,208	27,791,749	29,783,957
Due in More Than One Year	17,598,090	134,894,569	152,492,659
<b>Total Liabilities</b>	<b>38,185,595</b>	<b>164,708,659</b>	<b>202,894,254</b>
<b>Deferred Inflows of Resources:</b>			
Property Tax Levy for Next Fiscal Year	2,253,855	0	2,253,855
<b>Net Position:</b>			
Net Investment in Capital Assets	30,698,813	26,595,566	57,294,379
Restricted For:			
Capital Projects	661,576	0	661,576
Debt Service	147,937	7,300,290	7,448,227
Street Repair and Maintenance	997,022	0	997,022
State Highway Improvements	181,510	0	181,510
Court Improvements	873,904	0	873,904
Alcohol Education and Enforcement	190,370	0	190,370
Other Purposes	357,033	0	357,033
Unrestricted	9,792,995	21,203,974	30,996,969
<b>Total Net Position</b>	<b>\$ 43,901,160</b>	<b>\$ 55,099,830</b>	<b>\$ 99,000,990</b>

See accompanying notes to the basic financial statements

**CITY OF MARYSVILLE, OHIO**

**Statement of Activities  
For the Year Ended December 31, 2013**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
Security of Persons and Property - Police	\$ 3,575,973	\$ 13,722	\$ 111,821	\$ 0
Security of Persons and Property - Fire	4,407,570	644,521	4,000	0
Security of Persons and Property - Other	931,752	886,631	0	0
Public Health and Welfare Services	325,370	50,830	0	0
Leisure Time Activities	226,792	640,659	0	0
Community Environment	2,096,032	0	421,613	463,114
Transportation	3,698,119	202,097	822,815	151,505
General Government	4,052,416	150,535	0	0
Interest and Fiscal Charges	1,145,930	0	0	0
<b>Total Governmental Activities</b>	<b>20,459,954</b>	<b>2,588,995</b>	<b>1,360,249</b>	<b>614,619</b>
<b>Business-Type Activities:</b>				
Sewer	12,049,523	11,284,134	0	0
Water	5,475,924	7,959,229	0	0
Stormwater	614,393	622,277	0	104,761
Sanitation	1,481,877	1,398,336	0	0
<b>Total Business-Type Activities</b>	<b>19,621,717</b>	<b>21,263,976</b>	<b>0</b>	<b>104,761</b>
<b>Totals</b>	<b>\$ 40,081,671</b>	<b>\$ 23,852,971</b>	<b>\$ 1,360,249</b>	<b>\$ 719,380</b>

**General Revenues:**

Property Taxes Levied For:

General Purposes

Police Pension

Fire Pension

Municipal Income Taxes

Other Local Taxes

Payments in Lieu of Taxes

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Assets

Investment Earnings

Premium on Debt Issued

Miscellaneous

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

**CITY OF MARYSVILLE, OHIO**

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Net (Expense) Revenue  
and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (3,450,430)	\$ 0	\$ (3,450,430)
(3,759,049)	0	(3,759,049)
(45,121)	0	(45,121)
(274,540)	0	(274,540)
413,867	0	413,867
(1,211,305)	0	(1,211,305)
(2,521,702)	0	(2,521,702)
(3,901,881)	0	(3,901,881)
(1,145,930)	0	(1,145,930)
<u>(15,896,091)</u>	<u>0</u>	<u>(15,896,091)</u>
0	(765,389)	(765,389)
0	2,483,305	2,483,305
0	112,645	112,645
0	<u>(83,541)</u>	<u>(83,541)</u>
0	<u>1,747,020</u>	<u>1,747,020</u>
<u>(15,896,091)</u>	<u>1,747,020</u>	<u>(14,149,071)</u>
1,318,994	0	1,318,994
105,771	0	105,771
105,771	0	105,771
14,262,601	0	14,262,601
401,347	0	401,347
1,362,698	1,409,981	2,772,679
514,798	0	514,798
14,354	4,512	18,866
12,981	(37,444)	(24,463)
81,107	0	81,107
102,075	0	102,075
<u>18,282,497</u>	<u>1,377,049</u>	<u>19,659,546</u>
2,386,406	3,124,069	5,510,475
<u>41,514,754</u>	<u>51,975,761</u>	<u>93,490,515</u>
<u>\$ 43,901,160</u>	<u>\$ 55,099,830</u>	<u>\$ 99,000,990</u>

**CITY OF MARYSVILLE, OHIO**

**Balance Sheet  
Governmental Funds  
December 31, 2013**

	General	Coleman's Crossing TIF	Capital Improvements Project (CIP)
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 6,700,351	\$ 259,374	\$ 1,383,650
Cash and Cash Equivalents with Fiscal Agent	84,851	0	0
Receivables:			
Municipal Income Taxes	3,469,502	0	0
Accounts	336,732	0	0
Intergovernmental	257,525	0	0
Payments in Lieu of Taxes	0	878,875	0
Interest	0	0	0
Property Taxes	1,264,353	0	0
Special Assessments	32,099	0	0
Interfund Loans Receivables	237,010	0	0
Prepaid Items	93,006	0	0
<b>Total Assets</b>	<b>\$ 12,475,429</b>	<b>\$ 1,138,249</b>	<b>\$ 1,383,650</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 199,123	\$ 0	\$ 222,375
Accrued Wages and Benefits Payable	449,044	0	0
Intergovernmental Payable	113,968	0	0
Contracts Payable	0	30,210	101,952
Retainage Payable	0	0	486,966
Interfund Loans Payable	0	0	0
Compensated Absences Payable	6,991	0	0
Accrued Interest Payable	0	84,028	17,453
General Obligation Notes Payable	0	11,020,000	5,150,000
<b>Total Liabilities</b>	<b>769,126</b>	<b>11,134,238</b>	<b>5,978,746</b>
<b>Deferred Inflows of Resources:</b>			
Unavailable Amounts	1,977,612	0	0
Property Tax for Next Fiscal Year	1,191,076	878,875	0
<b>Total Deferred Inflows of Resources</b>	<b>3,168,688</b>	<b>878,875</b>	<b>0</b>
<b>Fund Balances:</b>			
Nonspendable	93,006	0	0
Restricted	0	0	0
Committed	43,795	0	0
Assigned	1,379,742	0	0
Unassigned	7,021,072	(10,874,864)	(4,595,096)
<b>Total Fund Balances</b>	<b>8,537,615</b>	<b>(10,874,864)</b>	<b>(4,595,096)</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 12,475,429</b>	<b>\$ 1,138,249</b>	<b>\$ 1,383,650</b>

See accompanying notes to the basic financial statements



**CITY OF MARYSVILLE, OHIO**

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Other Governmental Funds	Total Governmental Funds
\$ 3,086,969	\$ 11,430,344
0	84,851
0	3,469,502
1,161	337,893
742,400	999,925
0	878,875
670	670
195,178	1,459,531
98,578	130,677
0	237,010
7,697	100,703
\$ 4,132,653	\$ 19,129,981
\$ 61,645	\$ 483,143
33,402	482,446
5,553	119,521
386,701	518,863
123,390	610,356
237,010	237,010
0	6,991
0	101,481
0	16,170,000
847,701	18,729,811
671,472	2,649,084
183,904	2,253,855
855,376	4,902,939
7,697	100,703
2,570,975	2,570,975
257,563	301,358
0	1,379,742
(406,659)	(8,855,547)
2,429,576	(4,502,769)
\$ 4,132,653	\$ 19,129,981

**CITY OF MARYSVILLE, OHIO**

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***Reconciliation Of Total Governmental Fund Balances  
To Net Position Of Governmental Activities  
December 31, 2013***

---

<b>Total Governmental Fund Balances</b>	(\$4,502,769)
 <i>Amounts reported for governmental activities in the statement of net position are different because</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	65,447,639
Other long-term assets are not available to pay for current- period expenditures and therefore are unavailable revenues in the funds.	2,649,084
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	<u>(19,692,794)</u>
<b><i>Net Position of Governmental Activities</i></b>	<b><u>\$ 43,901,160</u></b>

See accompanying notes to the basic financial statements



**CITY OF MARYSVILLE, OHIO**

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**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2013**

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	General	Coleman's Crossing TIF	Capital Improvements Project (CIP)
<b>Revenues:</b>			
Property Taxes	\$ 1,314,981	\$ 0	\$ 0
Municipal Income Tax	14,416,848	0	0
Other Local Taxes	404,393	0	0
Payments in Lieu of Taxes	0	1,362,698	0
Intergovernmental Revenues	459,719	0	0
Charges for Services	1,564,644	0	0
Licenses and Permits	170,686	0	0
Investment Earnings	9,612	0	0
Donations	36,187	0	0
Special Assessments	0	0	0
Fines and Forfeitures	630,154	0	0
All Other Revenue	46,204	0	0
<b>Total Revenue</b>	<u>19,053,428</u>	<u>1,362,698</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Security of Persons and Property - Police	4,042,278	0	0
Security of Persons and Property - Fire	4,383,369	0	0
Security of Persons and Property - Other	818,834	0	0
Public Health and Welfare Services	318,303	0	0
Leisure Time Activities	1,722	0	0
Community Environment	660,014	700,294	0
Transportation	0	0	0
General Government	3,451,706	0	0
Capital Outlay	0	0	10,669,420
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	371,978	54,114
<b>Total Expenditures</b>	<u>13,676,226</u>	<u>1,072,272</u>	<u>10,723,534</u>
Excess (Deficiency) of Revenues Over Expenditures	5,377,202	290,426	(10,723,534)

**CITY OF MARYSVILLE, OHIO**

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Other Governmental Funds	Total Governmental Funds
\$ 211,542	\$ 1,526,523
0	14,416,848
0	404,393
0	1,362,698
1,930,787	2,390,506
168,269	1,732,913
57,368	228,054
3,369	12,981
0	36,187
21,290	21,290
170,326	800,480
200,860	247,064
<u>2,763,811</u>	<u>23,179,937</u>
129,229	4,171,507
126,868	4,510,237
112,087	930,921
0	318,303
150,532	152,254
787,984	2,148,292
1,487,017	1,487,017
131,615	3,583,321
1,017,558	11,686,978
1,125,000	1,125,000
747,775	1,173,867
<u>5,815,665</u>	<u>31,287,697</u>
(3,051,854)	(8,107,760)

(Continued)

**CITY OF MARYSVILLE, OHIO**

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**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2013**

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	General	Coleman's Crossing TIF	Capital Improvements Project (CIP)
<b>Other Financing Sources (Uses):</b>			
Sale of Capital Assets	14,354	0	0
Premium on Debt Issued	0	81,107	0
Transfers In	0	0	1,404,202
Transfers Out	(4,088,445)	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>(4,074,091)</u>	<u>81,107</u>	<u>1,404,202</u>
Net Change in Fund Balances	1,303,111	371,533	(9,319,332)
<b>Fund Balances (Deficit) at Beginning of Year</b>	<u>7,234,504</u>	<u>(11,246,397)</u>	<u>4,724,236</u>
<b>Fund Balances (Deficit) End of Year</b>	<u>\$ 8,537,615</u>	<u>\$ (10,874,864)</u>	<u>\$ (4,595,096)</u>

See accompanying notes to the basic financial statements

**CITY OF MARYSVILLE, OHIO**

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<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
0	14,354
0	81,107
2,684,243	4,088,445
<u>0</u>	<u>(4,088,445)</u>
<u>2,684,243</u>	<u>95,461</u>
(367,611)	(8,012,299)
<u>2,797,187</u>	<u>3,509,530</u>
<u>\$ 2,429,576</u>	<u>\$ (4,502,769)</u>

***Reconciliation Of The Statement Of Revenues, Expenditures  
And Changes In Fund Balances Of Governmental Funds  
To The Statement Of Activities  
For the Year Ended December 31, 2013***

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**Net Change in Fund Balances - Total Governmental Funds** \$ (8,012,299)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period. 9,567,608

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received. (27,478)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (429,038)

The issuance of long-term debt provides current financial resources to governmental funds, but has no effect on net position. In addition, repayment of bond and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 1,232,180

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 4,866

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

Compensated Absences 50,567

***Change in Net Position of Governmental Activities*** \$ 2,386,406

See accompanying notes to the basic financial statements



**CITY OF MARYSVILLE, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
General Fund  
For the Year Ended December 31, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 1,358,500	\$ 1,358,500	\$ 1,314,981	\$ (43,519)
Municipal Income Tax	13,310,776	13,310,776	14,094,213	783,437
Other Local Taxes	335,000	335,000	384,669	49,669
Intergovernmental Revenue	562,702	427,702	520,241	92,539
Charges for Services	1,343,237	1,478,237	1,609,339	131,102
Licenses and Permits	160,000	160,000	170,576	10,576
Investment Earnings	75,002	75,002	69,306	(5,696)
Donations	5,000	5,000	36,187	31,187
Fines and Forfeitures	578,500	578,500	637,497	58,997
All Other Revenues	32,000	32,000	23,770	(8,230)
<b>Total Revenues</b>	<b>17,760,717</b>	<b>17,760,717</b>	<b>18,860,779</b>	<b>1,100,062</b>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property	9,907,876	10,042,876	9,308,969	733,907
Public Health and Welfare Services	386,897	386,897	364,923	21,974
Leisure Time Activities	9,593	9,593	1,613	7,980
Community Environment	737,305	770,375	693,297	77,078
General Government	3,733,064	3,747,369	3,561,922	185,447
<b>Total Expenditures</b>	<b>14,774,735</b>	<b>14,957,110</b>	<b>13,930,724</b>	<b>1,026,386</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,985,982	2,803,607	4,930,055	2,126,448
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	0	0	14,354	14,354
Transfers Out	(3,568,500)	(4,135,945)	(4,135,945)	0
<b>Total Other Financing Sources (Uses):</b>	<b>(3,568,500)</b>	<b>(4,135,945)</b>	<b>(4,121,591)</b>	<b>14,354</b>
Net Change In Fund Balance	(582,518)	(1,332,338)	808,464	2,140,802
Fund Balance at Beginning of Year	5,139,743	5,139,743	5,139,743	0
Prior Year Encumbrances	475,670	475,670	475,670	0
<b>Fund Balance at End of Year</b>	<b>\$ 5,032,895</b>	<b>\$ 4,283,075</b>	<b>\$ 6,423,877</b>	<b>\$ 2,140,802</b>

See accompanying notes to the basic financial statements

**CITY OF MARYSVILLE, OHIO**

**Statement of Net Position  
Proprietary Funds  
December 31, 2013**

	Business-Type Activities		
	Enterprise Funds		
	Sewer	Water	Stormwater
<b>Assets:</b>			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 4,794,692	\$ 12,746,341	\$ 796,383
Investments	810,782	0	0
Receivables:			
Accounts	1,020,390	727,662	69,507
Intergovernmental	19,513	51,530	42,866
Payments in Lieu of Taxes Receivable	1,236,724	0	0
Interest	3,637	8,339	0
Prepaid Items	71,578	74,547	3,467
Restricted Assets:			
Cash and Cash Equivalents with Fiscal Agent	7,300,290	0	0
<i>Total Current Assets</i>	<u>15,257,606</u>	<u>13,608,419</u>	<u>912,223</u>
<i>Non Current Assets:</i>			
Land	2,479,735	1,662,500	0
Construction in Progress	148,663	2,961,746	1,766
Depreciable Capital Assets, Net	146,366,165	34,555,040	997,009
<i>Total Non Current Assets</i>	<u>148,994,563</u>	<u>39,179,286</u>	<u>998,775</u>
<b>Total Assets</b>	<u>164,252,169</u>	<u>52,787,705</u>	<u>1,910,998</u>
<b>Liabilities:</b>			
<i>Current Liabilities:</i>			
Accounts Payable	233,644	130,803	45,162
Accrued Wages and Benefits	55,678	64,492	7,058
Intergovernmental Payable	11,121	12,300	1,728
Contracts Payable	25,490	55,492	85,732
Compensated Absences Payable - Current	83,404	97,091	7,316
General Obligation Notes Payable	340,000	0	0
Mortgage Revenue Bonds - Current	1,439,489	139,271	0
Ohio Public Works Commission Loan - Current	7,927	29,568	0
<i>Total Current Liabilities</i>	<u>2,196,753</u>	<u>529,017</u>	<u>146,996</u>

**CITY OF MARYSVILLE, OHIO**

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<u>Sanitation</u>	<u>Total</u>
\$ 517,191	\$ 18,854,607
0	810,782
184,979	2,002,538
0	113,909
0	1,236,724
0	11,976
216	149,808
0	7,300,290
<u>702,386</u>	<u>30,480,634</u>
0	4,142,235
0	3,112,175
<u>155,231</u>	<u>182,073,445</u>
<u>155,231</u>	<u>189,327,855</u>
<u>857,617</u>	<u>219,808,489</u>
173,555	583,164
7,130	134,358
1,941	27,090
0	166,714
12,683	200,494
0	340,000
0	1,578,760
0	37,495
<u>195,309</u>	<u>3,068,075</u>

(Continued)

**CITY OF MARYSVILLE, OHIO**

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**Statement of Net Position  
Proprietary Funds  
December 31, 2013**

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	Business-Type Activities		
	Enterprise Funds		
	Sewer	Water	Stormwater
<i>Long Term Liabilities:</i>			
Compensated Absences Payable	40,515	46,324	4,343
Accrued Interest Payable	690,597	80,418	0
General Obligation Notes Payable	25,975,000	0	0
Revenue Bonds Payable	113,648,753	20,662,402	0
OPWC Loans Payable	2,004	487,875	0
Water Pollution Control Loans Payable	0	0	0
<i>Total Long-Term Liabilities</i>	<u>140,356,869</u>	<u>21,277,019</u>	<u>4,343</u>
<b>Total Liabilities</b>	<u>142,553,622</u>	<u>21,806,036</u>	<u>151,339</u>
<b>Net Position:</b>			
Net Investment in Capital Assets	7,581,390	17,860,170	998,775
Restricted For:			
Debt Service	7,300,290	0	0
Unrestricted	<u>6,816,867</u>	<u>13,121,499</u>	<u>760,884</u>
<b>Total Net Position</b>	<u>\$ 21,698,547</u>	<u>\$ 30,981,669</u>	<u>\$ 1,759,659</u>

See accompanying notes to the basic financial statements

**CITY OF MARYSVILLE, OHIO**

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<u>Sanitation</u>	<u>Total</u>
2,353	93,535
0	771,015
0	25,975,000
0	134,311,155
0	489,879
<u>0</u>	<u>0</u>
<u>2,353</u>	<u>161,640,584</u>
<u>197,662</u>	<u>164,708,659</u>
155,231	26,595,566
0	7,300,290
<u>504,724</u>	<u>21,203,974</u>
<u>\$ 659,955</u>	<u>\$ 55,099,830</u>

**CITY OF MARYSVILLE, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2013**

	Business-Type Activities		
	Enterprise Funds		
	Sewer	Water	Stormwater
<b>Operating Revenues:</b>			
Charges for Services	\$ 11,284,134	\$ 7,959,229	\$ 622,277
<b>Total Operating Revenues</b>	<u>11,284,134</u>	<u>7,959,229</u>	<u>622,277</u>
<b>Operating Expenses:</b>			
Personal Services	1,403,197	1,454,405	199,780
Contractual Services	1,453,215	1,029,145	183,940
Materials and Supplies	644,607	544,849	108,374
Utilities	834,803	136,497	1,092
Depreciation	4,407,805	1,320,862	121,207
<b>Total Operating Expenses</b>	<u>8,743,627</u>	<u>4,485,758</u>	<u>614,393</u>
Operating Income (Loss)	2,540,507	3,473,471	7,884
<b>Nonoperating Revenue (Expenses):</b>			
Investment Earnings	(84,968)	47,524	0
Interest Expense	(3,305,896)	(990,166)	0
Sale of Capital Assets	0	4,512	0
Payments in Lieu of Taxes	1,409,981	0	0
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(1,980,883)</u>	<u>(938,130)</u>	<u>0</u>
Income (Loss) Before Contributions	559,624	2,535,341	7,884
Capital Contributions	0	0	104,761
Change in Net Position	559,624	2,535,341	112,645
Net Position Beginning of Year	21,138,923	28,446,328	1,647,014
Net Position End of Year	<u>\$ 21,698,547</u>	<u>\$ 30,981,669</u>	<u>\$ 1,759,659</u>

See accompanying notes to the basic financial statements

**CITY OF MARYSVILLE, OHIO**

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<u>Sanitation</u>	<u>Total</u>
\$ 1,398,336	\$ 21,263,976
<u>1,398,336</u>	<u>21,263,976</u>
225,607	3,282,989
1,073,320	3,739,620
151,793	1,449,623
3,232	975,624
<u>27,925</u>	<u>5,877,799</u>
<u>1,481,877</u>	<u>15,325,655</u>
(83,541)	5,938,321
0	(37,444)
0	(4,296,062)
0	4,512
<u>0</u>	<u>1,409,981</u>
<u>0</u>	<u>(2,919,013)</u>
(83,541)	3,019,308
0	104,761
(83,541)	3,124,069
<u>743,496</u>	<u>51,975,761</u>
<u>\$ 659,955</u>	<u>\$ 55,099,830</u>

**CITY OF MARYSVILLE, OHIO**

**Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2013**

	Business-Type Activities Enterprise Funds		
	Sewer	Water	Stormwater
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$10,996,158	\$7,830,998	\$640,071
Cash Payments for Goods and Services	(2,838,846)	(1,767,880)	(259,267)
Cash Payments to Employees	(1,489,890)	(1,454,506)	(201,885)
Net Cash Provided (Used) for Operating Activities	6,667,422	4,608,612	178,919
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition and Construction of Assets	(110,532)	(1,294,679)	(147,664)
Sale of Capital Assets	0	4,512	0
Capital Contributions	0	0	61,895
Payments in Lieu of Taxes	1,417,130	0	0
General Obligation Notes Issued	26,315,000	0	0
Principal Paid on General Obligation Notes	(26,550,000)	0	0
Principal Paid on General Obligation Bonds	(153,853)	(186,150)	0
Principal Paid on Mortgage Revenue Bonds	(1,315,000)	(125,000)	0
Principal Paid on Ohio Public Works Commission Loan	(7,927)	(29,568)	0
Paid to (from) Retainage	2,469,743	(297)	0
Interest Paid on All Debt	(5,761,660)	(990,585)	0
Net Cash Used for Capital and Related Financing Activities	(3,697,099)	(2,621,767)	(85,769)
<u>Cash Flows from Investing Activities:</u>			
Fair Value Markup of Investments	(115,690)	0	0
Investments Purchased	(1,034,760)	0	0
Investments Sold	2,043,659	0	0
Receipts of Interest	25,387	41,676	0
Net Cash Provided (Used) for Investing Activities	918,596	41,676	0
Net Increase (Decrease) in Cash and Cash Equivalents	3,888,919	2,028,521	93,150
Cash and Cash Equivalents at Beginning of Year	8,206,063	10,717,820	703,233
Cash and Cash Equivalents at End of Year	\$12,094,982	\$12,746,341	\$796,383



**CITY OF MARYSVILLE, OHIO**

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<u>Sanitation</u>	<u>Totals</u>
\$1,385,345	\$20,852,572
(1,231,799)	(6,097,792)
<u>(222,943)</u>	<u>(3,369,224)</u>
<u>(69,397)</u>	<u>11,385,556</u>
0	(1,552,875)
0	4,512
0	61,895
0	1,417,130
0	26,315,000
0	(26,550,000)
0	(340,003)
0	(1,440,000)
0	(37,495)
0	2,469,446
<u>0</u>	<u>(6,752,245)</u>
<u>0</u>	<u>(6,404,635)</u>
0	(115,690)
0	(1,034,760)
0	2,043,659
<u>0</u>	<u>67,063</u>
<u>0</u>	<u>960,272</u>
(69,397)	5,941,193
<u>586,588</u>	<u>20,213,704</u>
<u>\$517,191</u>	<u>\$26,154,897</u>

(Continued)

**CITY OF MARYSVILLE, OHIO**

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**Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2013**

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	Business-Type Activities Enterprise Funds		
	Sewer	Water	Stormwater
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) for Operating Activities:</u>			
Operating Income (Loss)	\$2,540,507	\$3,473,471	\$7,884
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities:			
Depreciation Expense	4,407,805	1,320,862	121,207
Changes in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	(287,976)	(128,231)	17,794
Decrease (Increase) in Prepaids	1,051	(6,367)	1,630
Increase (Decrease) in Accounts Payable	103,824	(50,434)	30,180
Decrease in Retainage Payable	(11,915)	0	0
Increase (Decrease) in Accrued			
Wages and Benefits	2,584	12,138	(2,381)
Increase (Decrease) in			
Compensated Absences	(88,458)	(12,827)	2,605
Total Adjustments	4,126,915	1,135,141	171,035
Net Cash Provided (Used) for Operating Activities	<u>\$6,667,422</u>	<u>\$4,608,612</u>	<u>\$178,919</u>

Schedule of Noncash Investing, Capital and Financing Activities:

As of December 31, 2013, the Sewer and Water Funds had outstanding liabilities of \$25,490 and \$34,124 , respectively, for the purchase of certain capital assets.

See accompanying notes to the basic financial statements

**CITY OF MARYSVILLE, OHIO**

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<u>Sanitation</u>	<u>Totals</u>
(\$83,541)	\$5,938,321
27,925	5,877,799
(12,991)	(411,404)
(108)	(3,794)
(2,955)	80,615
0	(11,915)
1,042	13,383
<u>1,231</u>	<u>(97,449)</u>
<u>14,144</u>	<u>5,447,235</u>
<u>(\$69,397)</u>	<u>\$11,385,556</u>

**CITY OF MARYSVILLE, OHIO**

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***Statement of Assets and Liabilities  
Fiduciary Funds  
December 31, 2013***

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	<u>Agency</u>
<b>Assets:</b>	
Cash and Cash Equivalents	\$ 164,644
<b>Total Assets</b>	<u>164,644</u>
<b>Liabilities:</b>	
Due to Others	<u>164,644</u>
<b>Total Liabilities</b>	<u>\$ 164,644</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Marysville is a charter municipal corporation founded in 1837, with the charter adopted by the electors on December 1, 1960, and most recently updated on November 3, 2009. The City may exercise all powers of home rule granted under Article XVIII, Section 3 of the Ohio Constitution not in conflict with applicable general laws of Ohio.

The City operates under a council/mayor/administrator form of government. Services provided include general administration as well as police, fire, ambulance, municipal court, engineering, planning and zoning, street maintenance and repair, parks and recreation, a cemetery, and sanitation, sewer, water, and storm-water utilities.

The financial statements are presented as of December 31, 2013 and for the year then ended and have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to local governments. The Governmental Accounting Standards Board (the "GASB") is the standard-setting body for establishing governmental accounting and financial reporting principles, which are primarily set forth in the GASB's Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification).

**A. Reporting Entity**

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, "*The Financial Reporting Entity*," as amended by GASB Statement No. 39 "*Determining Whether Certain Organizations are Component Units*," and GASB Statement No. 61 "*The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34*," in that the financial statements include all organizations, activities, functions and component units for which the City (the primary government) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the City's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the City.

Based on the foregoing, the City's financial reporting entity has no component units but includes all funds, agencies, boards and commissions that are part of the primary government, which include the following services: police and fire protection, parks and recreation, planning, zoning, street maintenance and other governmental services. In addition, the City owns and operates a water treatment and distribution system, a wastewater treatment and collection system and provides refuse collection services all of which are reported as enterprise funds.

The City is associated with the Marysville/Union County Joint Recreation District, the Union County Community Improvement Corporation, the Mid-Ohio Regional Planning Commission, the Union County Council of Governments and the Marysville/Union County Port Authority; each is a jointly governed organization. These organizations are more fully described in Note 20 to the basic financial statements.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation - Fund Accounting**

The accounting policies and financial reporting practices of the City conform to generally accepted accounting principles as applicable to governmental units.

The accounting system is organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures (expenses). The various funds are summarized by type in the basic financial statements. The following fund types are used by the City:

***Governmental Funds***

*Governmental Funds* - Governmental funds are those funds through which most governmental functions are typically financed. The acquisition, use and balances of the City's expendable financial resources and the related current liabilities and deferred inflows of resources (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of "financial flow" (sources, uses and balances of financial resources). The following are the City's major governmental funds:

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

Coleman's Crossing TIF Fund - The Coleman's Crossing TIF Fund is a debt service fund used to account for the debt proceeds used for and the payments in lieu of tax receipts realized by the development of the Coleman's Crossing area. These proceeds will be utilized to repay the debt issued for completion of this project.

Capital Improvements Project Fund (CIP) - This Capital Project fund is used to account for the accumulation of funds for the acquisition of capital assets and/or the construction of major capital facilities.

The other governmental funds of the City account for grants and other resources whose use is restricted to a particular purpose.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation - Fund Accounting (Continued)**

***Proprietary Funds***

All proprietary funds are accounted for on an "economic resources" measurement focus. This measurement focus provides that all assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the Statement of Net Position. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, whereby the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's major enterprise funds are:

Sewer Fund – This fund is used to account for the operation of the City's sanitary sewer service.

Water Fund – This fund is used to account for the operation of the City's water service.

Stormwater Fund – This fund is used to account for the operation of the City's surface water drainage system.

Sanitation Fund – This fund is used to account for the operation of the City's sanitation (refuse) pickup and disposal service.

***Fiduciary Funds***

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary 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 City under a trust agreement for individuals, private organizations or other governments and therefore not available to support the City's own programs. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on a full accrual basis of accounting. The City has three agency funds. These funds are used to account for monies received by the City in situations where the City's role is purely custodial in nature. The four funds are the Municipal Court Fund, which accounts for monies that flow through the municipal court office, the Law Library Fund, which is used to account for monies collected from traffic fines until they are remitted to other entities, the Unclaimed Monies Fund, where the City is holding unclaimed funds due to others and the Union County Port Authority Fund.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Presentation – Financial Statements**

**Government-wide Financial Statements** – The Statement of Net Position and the Statement of Activities display information about the City 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 City that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function or program of the City's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

**Fund Financial Statements** – Fund financial statements report detailed information about the City. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Presentation – Financial Statements (Continued)**

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The Statement of Cash Flows provides information about how the City finances and meets the cash flow needs of its proprietary activities.

**D. Basis of Accounting**

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses in the accounts and reported in the financial statements, and relates to the timing of the measurements made. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the modified accrual basis when the exchange takes place and the resources are available. The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the City is 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, payments in lieu of taxes, grants, entitlements and donations. Revenue from income taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. 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 City must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. Revenue considered susceptible to accrual at year end includes income taxes withheld by employers, interest on investments, state levied locally shared taxes (including motor vehicle license fees and local government assistance). Licenses, permits, charges for service and other miscellaneous revenues are recorded as revenue when received in cash because generally this revenue is not measurable until received.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Basis of Accounting** (Continued)

Special assessment installments, which are measurable, but not available at December 31, are recorded as deferred inflow of resources – unavailable amount. Property taxes measurable as of December 31, 2013, but which are not intended to finance 2013 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflow of resources as further described in Note 7 “Taxes”.

The accrual basis of accounting is utilized for reporting purposes by the proprietary funds and fiduciary funds. Revenues are recognized when they are earned and expenses recognized when incurred.

**E. Deferred Inflows/Outflows of Resources**

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenses/expenditures) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, *unavailable amounts*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for delinquent property taxes, income taxes, special assessments, and state levied shared taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation ordinance are subject to amendment throughout the year.

All funds other than agency funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The only funds required to be reported in the basic financial statements are the General Fund and any major special revenue funds. The primary level of budgetary control is at the object level within each department. Budgetary modifications may be made only by ordinance of the City Council.

**1. Tax Budget**

The Director of Finance and the City Manager submit an annual tax budget for the following fiscal year to City Council by July 15 for consideration and passage. The adopted budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year for the period January 1 to December 31 of the following year.

The budget commission has waived the filing of the budget.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Budgetary Process (Continued)**

**2. Estimated Resources**

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the City by October 1 of each year. As part of the certification process, the City receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or if actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2013.

**3. Appropriations**

A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 through December 31. The appropriation ordinance establishes spending controls at the fund, department and object level, the legal level of control. The appropriation ordinance may be amended during the year as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources as certified by the County Budget Commission. The allocation of appropriations among departments and objects within a fund may be modified during the year by an ordinance of City Council. During 2013, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. The budgetary figures which appear in the "Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual--General Fund" are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

**4. Encumbrances**

As part of formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures (budget basis) in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. However, on the GAAP basis of accounting, encumbrances do not constitute expenditures or liabilities and are reported as part of fund balances in the accompanying basic financial statements.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Budgetary Process (Continued)**

**5. Lapsing of Appropriations**

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the subsequent fiscal year and need not be reappropriated.

**6. Budgetary Basis of Accounting**

The City's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major differences between the budgetary basis and the GAAP basis lie in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on a cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting. On the budgetary basis investment earnings are recognized when realized, whereas on a GAAP basis unrealized gains and losses are recognized when investments are adjusted to fair value.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Budgetary Process (Continued)**

**6. Budgetary Basis of Accounting (Continued)**

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the General Fund:

<u>Net Change In Fund Balance</u>	
	<u>General Fund</u>
GAAP Basis (as reported)	\$1,303,111
Increase (Decrease):	
Accrued Revenues at December 31, 2013 received during 2014	(2,191,523)
Accrued Revenues at December 31, 2012 received during 2013	1,938,526
Accrued Expenditures at December 31, 2013 paid during 2014	769,126
Accrued Expenditures at December 31, 2012 paid during 2013	(587,039)
2012 Prepays for 2013	106,725
2013 Prepays for 2014	(93,006)
2012 Adjustment to Fair Value	35,450
2013 Adjustment to Fair Value	24,898
Outstanding Encumbrances	(494,587)
2012 Cash With Fiscal Agent	87,094
2013 Cash With Fiscal Agent	(84,851)
Perspective Difference:	
Activity of Funds Reclassified for GAAP Reporting Purposes	(5,460)
Budget Basis	<u>\$808,464</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. Cash and Cash Equivalents**

Cash and cash equivalents include amounts in demand deposits, the State Treasury Asset Reserve (STAR Ohio) and certificates of deposit with original maturity dates of three months or less. The STAR Ohio is considered an investment for purposes of GASB Statement No. 3, but it is reported as a cash equivalent in the basic financial statements because it is a highly liquid instrument which is readily convertible to cash. The City also invests in STAR Plus, a federally insured cash account powered by the Federally Insured Cash Account (FICA) program. STAR Plus enables political subdivisions to generate a competitive yield on cash deposits in a network of carefully selected FDIC-insured banks via a single, convenient account. All deposits with STAR Plus have full FDIC insurance, with no term commitment on deposits. The City pools its cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each fund maintained its own cash and investment account. For purposes of the Statement of Cash Flows, the proprietary funds' shares of equity in pooled certificates of deposit are considered to be cash equivalents. See Note 6, "Cash, Cash Equivalents and Investments." Investment earnings of \$7,470 earned by other funds were credited to the General Fund as required by local statute.

**H. Investments**

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. The City allocates interest among certain funds based upon percentages mandated by City ordinance. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the City records all its investments at fair value except for nonparticipating investment contracts (certificates of deposit) which are reported at cost, which approximates fair value. All investments, other than certificates of deposit, are considered, including those with a maturity of one year or less, and included in the calculation of the change in fair value. Fair value is determined by quoted market prices. See Note 6, "Cash, Cash Equivalents and Investments."

The City has invested funds in the STAR Ohio during 2013. 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 share price which is the price the investment could be sold for on December 31, 2013.

**I. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2013, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. Capital Assets and Depreciation**

Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000.

1. Property, Plant and Equipment - Governmental Activities

Governmental activities capital assets are those not directly related to the business type funds. These generally are acquired or constructed for governmental activities and are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets not purchased in recent years). These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Position, but they are not reported in the Fund Financial Statements. All infrastructure acquired prior to the implementation of GASB Statement No. 34, “*Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*”, has been reported.

2. Property, Plant and Equipment – Business Type Activities

Contributed capital assets are recorded at fair market value at the date received. Capital assets include land, construction in progress, buildings, building improvements, machinery, equipment, vehicles and infrastructure. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significant number of years. Examples of infrastructure include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. Estimated historical costs for governmental activities capital asset values were initially determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

Property, plant and equipment acquired by the proprietary funds are stated at cost (or estimated historical cost), including interest capitalized during construction and architectural and engineering fees where applicable. Contributed capital assets are recorded at fair market value at the date received. These assets are reported in both the Business-Type Activities column of the Government-wide Statement of Net Position and in the respective funds.



**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. Capital Assets and Depreciation (Continued)**

3. Depreciation

All capital assets are depreciated, excluding land and construction in progress. Depreciation has been provided using the straight-line method over the following estimated useful lives:

Description	Governmental and Business-Type Activities Estimated Lives (in years)
Buildings	40
Improvements other than Buildings/Infrastructure	10 - 15
Infrastructure	10 - 40
Machinery and Equipment	5 - 10
Vehicles	5 - 10

**K. Long-Term Debt**

Long-term liabilities are being repaid from the following funds:

Obligation	Fund
General Obligation Bonds	Debt Service Fund
	Water Fund
	Sewer Fund
Mortgage Revenue Bonds	Water Fund
	Sewer Fund
Capital Leases	General Fund
Long-Term Notes Payable	Sewer Fund
Ohio Public Works Commission Loans	Water Fund
	Sewer Fund
Compensated Absences	General Fund
	Street Maintenance Fund
	Water Fund
	Sewer Fund
	Sanitation Fund
	Stormwater Fund

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. Compensated Absences**

Employees of the City earn vacation leave at various rates within limits specified under collective bargaining agreements or under statute.

The rate of cash compensation for sick leave payout varies within specified limits under collective bargaining agreements or under law. Employees are paid 25% of the accumulated sick time upon retirement. Employees are eligible for retirement at any age with at least 10 years of service. Compensation for sick leave is paid at the employee's full rate of pay at the time of termination or retirement.

In accordance with GASB Statement No. 16, "*Accounting for Compensated Absences*," the City records a liability for vacation time and sick leave when the obligation is attributable to services previously rendered or to rights that vest or accumulate, and when payment of the obligation is probable and can be reasonably determined.

For governmental funds, that portion of unpaid compensated absences that has matured is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government wide Statement of Net Position, "Compensated Absences Payable" is recorded within the "Due Within One Year" account and the long-term portion of the liability is recorded within the "Due in More Than One Year" account. Compensated absences are expensed in the proprietary funds when earned and the related liability is reported within the fund.

**M. Net Position**

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflow of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**N. Fund Balances**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

*Nonspendable* – Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form or legally contractually required to be maintained intact.

*Restricted* – Restricted fund balance consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the City to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

*Committed* – Committed fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City’s highest level of decision making authority. For the City, these constraints consist of ordinances passed by City Council. Committed amounts cannot be used for any other purpose unless the City removes or changes the specified use by taking the same type of action (ordinance) it employed previously to commit those amounts.

*Assigned* – Assigned fund balance consists of amounts that are constrained by the City’s intent to be used for specific purposes, but are neither restricted nor committed. The City has no formal policy authorizing a body or official to assign amounts for specific purposes.

*Unassigned* – Unassigned fund balance consists of amounts that have not been restricted, committed or assigned to specific purposes within the General Fund as well as negative fund balances in all other governmental funds.

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. The City has a target minimum fund balance policy for the General Fund of \$3.5 million.

**O. Pensions**

The provision for pension cost is recorded when the related payroll is accrued and the obligation is incurred.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**P. Interfund Activity**

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 proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. In addition, interfund transfers between governmental funds are eliminated for reporting on the government-wide financial statements. Only transfers between governmental activities and business-type activities are reported on the Statement of Activities.

**Q. Estimates**

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

**R. Operating Revenues and Expenses**

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the City, these revenues are charges for services for water treatment and distribution, wastewater collection and treatment, maintenance of storm water collection systems, and collection of solid waste refuse. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**S. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the City Council and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during fiscal year 2013.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund Balance Sheet and the government-wide Statement of Net position**

The governmental fund Balance Sheet includes a reconciliation between fund balance – total governmental funds and net position of governmental funds as reported in the government-wide Statement of Net Position. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

*Other long-term assets not available to pay for current-period expenditures:*

Income Tax Revenue	\$1,620,576
Delinquent Property Tax Revenue	84,551
Intergovernmental Revenues	715,113
Charges for Services	98,167
Special Assessment Revenue	130,677
	<hr/>
	\$2,649,084

*Long-Term liabilities not reported in the funds:*

General Obligation Bonds Payable	(\$18,400,587)
Capital Leases	(178,239)
Accrued Interest on Long-Term Debt	(109,487)
Compensated Absences Payable	(1,004,481)
	<hr/>
	(\$19,692,794)

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

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**NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)**

**B. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities**

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government – wide Statement of Activities. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

*Amount by which capital outlay exceeded depreciation in the current period:*

Capital Outlay	\$13,028,731
Depreciation Expense	(3,461,123)
	<u>\$9,567,608</u>

*Governmental revenues not reported in the funds:*

Decrease in Delinquent Income Tax Revenue	(\$154,247)
Increase in Delinquent Property Tax	4,013
Increase in Intergovernmental Revenue	98,060
Decrease in Charges for Services	(360,130)
Decrease in Special Assessment Revenue	(16,734)
	<u>(\$429,038)</u>

*Expenses not requiring the use of current financial resources:*

Decrease in Compensated Absences Payable	\$50,567
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**NOTE 3 - COMPLIANCE AND ACCOUNTABILITY**

**A. Fund Deficits**

The fund deficits at December 31, 2013 of \$10,874,864 in the Coleman’s Crossing TIF Fund (debt service fund), \$22,096 in the Safe Routes to School Grant Fund, \$4,595,096 in the Capital Improvements Project (CIP) Fund and \$384,563 in the Town Run Restoration Fund (capital projects funds) arise from the recording of general obligation notes payable within the individual fund, the recording of a retainage payable and the recording of an interfund loan payable respectively. The General Fund provides transfers when cash is required, not when accruals occur.

**CITY OF MARYSVILLE, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**NOTE 4 – FUND BALANCE CLASSIFICATION**

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

Fund Balances	General Fund	Coleman's Crossing TIF Fund	Capital Improvements Project Fund (CIP)	Other Governmental Funds	Total Governmental Funds
Nonspendable:					
Prepaid Items	\$93,006	\$0	\$0	\$7,697	\$100,703
Restricted:					
Street Maintenance	0	0	0	811,294	811,294
Police Pension	0	0	0	7,070	7,070
Fire Pension	0	0	0	7,070	7,070
Police Grant	0	0	0	4,723	4,723
Fire Grant	0	0	0	1,028	1,028
Law Enforcement Trust	0	0	0	10,636	10,636
Mandatory Drug Fine	0	0	0	77,590	77,590
Alcohol Treatment and Education	0	0	0	28,490	28,490
Indigent Drivers Treatment	0	0	0	161,950	161,950
State Highway Improvements	0	0	0	161,459	161,459
Federal Law Enforcement	0	0	0	7,088	7,088
Debt Service Payments	0	0	0	13,710	13,710
Court Computer and Research	0	0	0	203,303	203,303
Municipal Court Computer	0	0	0	135,398	135,398
Municipal Court Special Projects	0	0	0	311,448	311,448
Court Probation Fee	0	0	0	223,755	223,755
CHIP Grant	0	0	0	5,605	5,605
Municipal Court Local Interlock	0	0	0	88,389	88,389
Municipal Court State Interlock	0	0	0	124,619	124,619
Neighborhood Stabilization	0	0	0	237	237
Scottslawn Road Widening	0	0	0	3,930	3,930
CDBG Grant	0	0	0	14,411	14,411
Job Readiness Site Grant	0	0	0	150,437	150,437
Maple Street Bridge Rehab	0	0	0	2,870	2,870
County Home Road Improvement	0	0	0	14,465	14,465
Total Restricted	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,570,975</u>	<u>2,570,975</u>
Committed:					
Univenture Financial Incentive	43,795	0	0	0	43,795
Swimming Pool	0	0	0	52,603	52,603
City Events	0	0	0	39,633	39,633
Milford Avenue Improvement	0	0	0	8,975	8,975
Parkland Development	0	0	0	82,208	82,208
Eljer Park	0	0	0	31,523	31,523
Cemetery Maintenance	0	0	0	15,060	15,060
Cemetery Endowment	0	0	0	10,317	10,317
Pedestrian Bridge	0	0	0	17,244	17,244
Total Committed	<u>43,795</u>	<u>0</u>	<u>0</u>	<u>257,563</u>	<u>301,358</u>
Assigned Encumbrances	372,062	0	0	0	372,062
Assigned Fund Balance	1,007,680	0	0	0	1,007,680
Unassigned	7,021,072	(10,874,864)	(4,595,096)	(406,659)	(8,855,547)
Total Fund Balances	<u>\$8,537,615</u>	<u>(\$10,874,864)</u>	<u>(\$4,595,096)</u>	<u>\$2,429,576</u>	<u>(\$4,502,769)</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 5 – CHANGE IN ACCOUNTING PRINCIPLE**

For 2013 the City implemented GASB Statement No. 61, “*The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34,*” and GASB Statement No. 66, “*Technical Corrections – 2012; an amendment of GASB Statements No. 10 and No. 62*”.

Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, the display of component units (blending vs. discrete presentation), and certain disclosure requirements.

Statement No. 66 provides guidance on how to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

The implementation of these GASB Statements had no impact on beginning of year fund balance/net position.

**NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

Cash resources of several individual funds are combined to form a pool of cash and investments.

Statutes require the classification of funds held by the City into three categories:

Category 1 consists of "active" funds - those funds required to be kept in "cash" or "near cash" status for immediate use by the City. Such funds must be maintained either as cash in the City Treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds - those funds not required for use within the current five year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds - those funds not needed for immediate use but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)**

- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institutions applying for interim funds;
- Bonds and other obligations of the State of Ohio;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions, and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).
- Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the date of purchase in an amount not to exceed twenty-five percent of the interim moneys available for investment at any one time.

**A. Deposits**

Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned. The City's policy is to place deposits with major local banks. All deposits, except for deposits held by fiscal and escrow agents or trustees, are collateralized with eligible securities. The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Collateral permitted by Chapter 135 of the ORC is limited to obligations of the United States and its agencies, bonds of any state, and bonds and other obligations of any country, municipal corporation or other legally constituted authority of the State of Ohio, or any instrumentality of such county, municipal corporation or other authority. Such collateral, as permitted by Chapter 135 of the ORC is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at a Federal Reserve Bank in the name of the City.

**CITY OF MARYSVILLE, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

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**NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)**

**A. Deposits (Continued)**

At year end the carrying amount of the City's deposits was \$11,710,112 and \$10,235,057 of the City's bank balance of \$11,766,084 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, not in the City's name.

**B. Investments**

The City's investments at December 31, 2013 are summarized below:

	Fair Value	Investment Maturities (in Years)		
		less than 1	1-3	3-5
STAR Ohio	\$191,899	\$191,899	\$0	\$0
FNMA	9,132,418	0	4,760,632	4,371,786
FHLMC	6,226,182	1,576,706	3,670,384	979,092
FHLB	3,899,426	730,112	1,531,637	1,637,677
FFCB	1,397,911	409,141	0	988,770
Commercial Paper	2,319,512	2,319,512	0	0
U.S. Treasury Notes	585,547	585,547	0	0
Negotiable CD's	3,182,511	500,078	1,741,185	941,248
Total Investments	<u>\$26,935,406</u>	<u>\$6,312,995</u>	<u>\$11,703,838</u>	<u>\$8,918,573</u>

*Interest Rate Risk* – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with the investment policy, the City manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio.

*Credit Risk* – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. While the City has no policy, it limits its investments to mutual funds, negotiable CD's, U.S. Government Agency Securities, Commercial Paper, Banker's Acceptances and STAR Ohio. Investments in U.S. Government Agency Securities and negotiable certificates of deposit were rated AAA by Standard and Poor's. Investments in STAR Ohio were rated AAAM by Standard & Poor's. Investments in commercial paper were rated A-1+ by Standard and Poor's.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)**

**B. Investments** (Continued)

*Custodial Credit Risk* – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. For deposits, custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. The City does not have a policy for custodial credit risk.

*Concentration of Credit Risk* – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The City’s investment policy allows investments in money market accounts, certificates of deposit or within financial institutions within the State of Ohio as designated by the Federal Reserve Board. The City has invested 34% of its investments in FNMA, 23% in FHLMC, 14% in FHLB, 5% in FFCB, 9% in Commercial Paper, 2% in Treasury Notes, 12% in negotiable CD’s and 1% in STAR Ohio.

**NOTE 7 - TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property used in business and located in the City. Real property taxes (other than public utility) collected during 2013 were levied after October 1, 2012 on assessed values as of January 1, 2012, the lien date. Assessed values were established by the County Auditor at 35% of appraised market value. All property is required to be reappraised every six years, and equalization adjustments are made in the third year following reappraisal. The last revaluation was completed in 2007 and the equalization adjustment was completed in 2010. Real property taxes are payable annually or semi-annually. The first payment is due January 20; the remainder is payable by June 20.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 7 - TAXES (Continued)**

**A. Property Taxes (Continued)**

Public utility real property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property is currently assessed at 100% of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County including the City of Marysville. The County Auditor periodically remits to the City its portion of the taxes collected.

The full tax rate for the City's operations for the year ended December 31, 2013 was \$5.20 per \$1,000 of assessed value. The assessed value upon which the 2013 receipts were based was \$383,333,000. This amount constitutes \$372,231,640 in real property assessed value and \$11,101,360 in public utility assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the City's share is .52% (5.20 mills) of assessed value.

**B. Income Tax**

The City levies an income tax of 1.5 percent on all income earned within the City as well as on incomes of residents earned outside the City. Prior to January 1, 2005, the City allowed a credit of up to 50 percent of the tax paid to another municipality, not to exceed the amount owed for incomes of residents earned outside the City. Effective January 1, 2005 this credit was repealed making the tax owed by all residents of the City a full 1.5% of earned income. Employers within the City are required to withhold income tax on employee earnings and remit the tax to the City on a monthly or quarterly basis depending on the amount being withheld. Corporations and other individual taxpayers are also required to pay their estimated tax at least quarterly and file a final return annually. Income tax revenues and expenditures for collecting, administering, and enforcing the tax are recorded in the General Fund. Filing is required and returns are due by April 15.

**CITY OF MARYSVILLE, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2013 consisted of taxes, payments in lieu of taxes, accounts receivable, special assessments and intergovernmental receivables arising from shared revenues.

**NOTE 9 - TRANSFERS**

Following is a summary of transfers in and out for all funds for 2013:

	<u>Transfers In:</u>	<u>Transfers Out:</u>
		General Fund
Capital Improvements Project Fund		\$1,404,202
Other Governmental Funds		<u>2,684,243</u>
Total		<u><u>\$4,088,445</u></u>

Transfers are used to move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

All transfers were made in accordance with the Ohio Revised Code sections 5705.14, 5705.15, and 5705.16.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**NOTE 10 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2013:

<i>Historical Cost:</i>				
Class	December 31, 2012	Additions	Deletions	December 31, 2013
<i>Capital assets not being depreciated:</i>				
Land	\$1,315,959	\$0	\$0	\$1,315,959
Construction in Progress	18,786,352	6,208,296	(18,352,938)	6,641,710
Subtotal	20,102,311	6,208,296	(18,352,938)	7,957,669
<i>Capital assets being depreciated:</i>				
Buildings	3,635,874	18,775,640	0	22,411,514
Improvements Other Than Buildings	2,303,041	3,140,966	0	5,444,007
Machinery and Equipment	1,665,710	177,087	(100,852)	1,741,945
Vehicles	4,365,831	496,595	(276,707)	4,585,719
Infrastructure	85,712,138	2,583,085	0	88,295,223
Subtotal	97,682,594	25,173,373	(377,559)	122,478,408
Total Cost	\$117,784,905	\$31,381,669	(\$18,730,497)	\$130,436,077
<i>Accumulated Depreciation:</i>				
Class	December 31, 2012	Additions	Deletions	December 31, 2013
Buildings	(\$2,103,209)	(\$332,561)	\$0	(\$2,435,770)
Improvements Other Than Buildings	(1,632,298)	(226,429)	0	(1,858,727)
Machinery and Equipment	(1,189,784)	(158,473)	73,374	(1,274,883)
Vehicles	(2,191,825)	(403,464)	276,707	(2,318,582)
Infrastructure	(54,760,280)	(2,340,196)	0	(57,100,476)
Total Depreciation	(\$61,877,396)	(\$3,461,123) *	\$350,081	(\$64,988,438)
<i>Net Value:</i>	\$55,907,509			\$65,447,639

\* Depreciation expenses were charged to governmental functions as follows:

General Government	\$404,028
Security of Persons and Property - Police	274,752
Security of Persons and Property - Fire	240,188
Security of Persons and Property - Other	1,805
Public Health and Welfare Services	7,067
Transportation	2,320,116
Community Environment	138,629
Leisure Time Activities	74,538
Total Depreciation Expense	\$3,461,123

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**NOTE 10 - CAPITAL ASSETS (continued)**

**B. Business-Type Activities Capital Assets**

Summary by Category at December 31, 2013:

*Historical Cost:*

Class	December 31, 2012	Additions	Deletions	December 31, 2013
<i>Capital assets not being depreciated:</i>				
Land	\$4,142,235	\$0	\$0	\$4,142,235
Construction in Progress	3,942,513	546,410	(1,376,748)	3,112,175
Subtotal	8,084,748	546,410	(1,376,748)	7,254,410
<i>Capital assets being depreciated:</i>				
Buildings	107,683,913	0	0	107,683,913
Improvements Other Than Buildings	25,741,034	547,542	0	26,288,576
Machinery and Equipment	1,847,896	314,548	(8,946)	2,153,498
Vehicles	1,795,138	51,786	(84,184)	1,762,740
Infrastructure	85,740,960	1,614,682	0	87,355,642
Subtotal	222,808,941	2,528,558	(93,130)	225,244,369
Total Cost	\$230,893,689	\$3,074,968	(\$1,469,878)	\$232,498,779

*Accumulated Depreciation:*

Class	December 31, 2012	Additions	Deletions	December 31, 2013
Buildings	(\$11,745,615)	(\$2,675,922)	\$0	(\$14,421,537)
Improvements Other Than Buildings	(2,867,200)	(720,178)	0	(3,587,378)
Machinery and Equipment	(1,092,621)	(164,563)	8,946	(1,248,238)
Vehicles	(1,197,355)	(149,692)	84,184	(1,262,863)
Infrastructure	(20,483,465)	(2,167,443)	0	(22,650,908)
Total Depreciation	(\$37,386,256)	(\$5,877,798)	\$93,130	(\$43,170,924)
<i>Net Value:</i>	\$193,507,433			\$189,327,855

**NOTE 11 – DEFINED BENEFIT PENSION PLANS**

All of the City’s full-time employees participate in one of two separate retirement systems which are cost-sharing multiple employer defined benefit pension plans.

**A. Ohio Public Employees Retirement System (“OPERS”)**

The following information was provided by OPERS to assist the City in complying with GASB Statement No. 27, “Accounting for Pensions by State and Local Government Employers.”

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

**A. Ohio Public Employees Retirement System (“OPERS”) (Continued)**

All employees of the City, except full-time uniformed police officers and full-time firefighters, participate in one of the three pension plans administered by OPERS: the Traditional Pension Plan (TP), the Member-Directed Plan (MD), and the Combined Plan (CO). The TP Plan is a cost-sharing multiple employer defined benefit pension plan. The MD Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the MD Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. The CO Plan is a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Under the CO Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the TP Plan. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits, including postemployment health care benefits. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for OPERS. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by making a written request to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

The ORC provides statutory authority for employee and employer contributions. For 2013, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 10.0%. The 2013 employer contribution rate for local government employer units was 14.00% of covered payroll, which is the maximum contribution rate set by State statutes. Employer contribution rates are actuarially determined. A portion of the City’s contribution is used to fund pension obligations with the remainder being used to fund health care benefits. The portion of employer contributions allocated to pension obligations for members in the Traditional and Combined Plans was 13.0% for calendar year 2013. The contribution requirements of plan members and the City are established and may be amended by the OPERS Board. The City’s contributions for pension obligations to OPERS for the years ending December 31, 2013, 2012, and 2011 were \$753,634, \$710,142 and \$739,787, respectively, which were equal to the required contributions for each year.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

**B. Ohio Police and Fire Pension Fund (“OP&F”)**

All City full-time police officers and full-time firefighters participate in OP&F, a cost-sharing multiple-employer defined benefit pension plan. OP&F provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Contribution requirements and benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the ORC. The Ohio Police and Fire Pension Fund issues a stand-alone financial report that includes financial statements and required supplementary information for the plan. Interested parties may obtain a copy by making a written request to 140 East Town Street, Columbus, Ohio 43215-5164, by calling (614) 228-2975, or by visiting [www.op-f.org](http://www.op-f.org).

From January 1, 2013 through July 1, 2013, plan members were required to contribute 10.0% of their annual covered salary. From July 2, 2013 through December 31, 2013, plan members were required to contribute 10.75% of their annual covered salary. Throughout 2013, employers were required to contribute 19.5% and 24.0% respectively for police officers and firefighters. A portion of the City’s contribution is used to fund pension obligations with the remainder being used to fund health care benefits. The portion of employer contributions used to fund pension obligations from January 1, 2013 through May 31, 2013 was 14.81% for police officers and 19.31% for firefighters. The portion of employer contributions used to fund pension obligations from June 1, 2013 through December 31, 2013 was 16.65% for police officers and 21.15% for firefighters. The City's contributions for pension obligations to the OP&F Fund for the years ending December 31, 2013, 2012, and 2011 were \$398,060, \$391,642 and \$402,739 for police officers and \$541,844, \$454,648 and \$471,143 for firefighters, respectively, which were equal to the required contributions for each year.

**NOTE 12 - POSTEMPLOYMENT BENEFITS**

**A. Ohio Public Employees Retirement System (“OPERS”)**

Plan Description – OPERS administers three separate pension plans: the Traditional Pension 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 post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B Premium reimbursement, to qualifying member of both the Traditional Pension and the Combined Plans. Members of the Member Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)**

**A. Ohio Public Employees Retirement System (“OPERS”) (Continued)**

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the ORC.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by making a written request to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, local government employers contributed at a rate of 14.00% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers. Active members do not make contributions to the OPEB plan.

The OPERS Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional and Combined Plans was 1.0% for calendar year 2013. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2% for both plans, as recommended by the OPERS actuary. 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 their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contributions for health care to the OPERS for the years ending December 31, 2013, 2012, and 2011 were \$53,831, \$202,897 and \$211,368, respectively, which were equal to the required contributions for each year.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

**B. Ohio Police and Fire Pension Fund (“OP&F”)**

Plan Description – The City contributes to the OP&F sponsored health care program, a cost-sharing multiple-employer defined postemployment health care plan administered by OP&F. OP&F provides health care benefits including coverage for medical, prescription drugs, dental, vision, Medicare Part B Premium and long term care to retirees, qualifying benefit recipients and their eligible dependents.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)**

**B. Ohio Police and Fire Pension Fund (“OP&F”) (Continued)**

OP&F provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

The ORC permits, but does not mandate, OP&F to provide OPEB benefits. Authority to establish and amend benefits is provided in Chapter 742 of the ORC.

OP&F issues a stand-alone financial report that includes financial information and required supplementary information for the plan. Interested parties may obtain a copy by making a written request to 140 East Town Street, Columbus, Ohio 43215-5164. That report is also available on OP&F’s website at [www.op-f.org](http://www.op-f.org).

Funding Policy – The ORC provides for contribution requirements of the participating employers and of plan members to the OP&F. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5% and 24.0% of covered payroll for police and fire employers, respectively. The ORC states that the employer contribution may not exceed 19.5% of covered payroll for police employer units and 24.0% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

OP&F maintains funds for health care in two separate accounts. One for health care benefits under an IRS code Section 115 trust and one for Medicare Part B reimbursements administrated as an Internal Revenue Code 401(h) account, both of which are within the defined benefit pension plan, under the authority granted by the Ohio Revised Code to the OP&F Board of Trustees.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For 2013, the portion of employer contributions allocated to health care was 4.69% of covered payroll from January 1, 2013 through May 31, 2013 and 2.85% of covered payroll from June 1, 2013 through December 31, 2013 for both police officers and firefighters. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees’ primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h). The OP&F Board of Trustees also is authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contributions for health care to the OP&F for the years ending December 31, 2013, 2012, and 2011 were \$76,958, \$135,568 and \$139,410 for police and \$85,115, \$157,308 and \$163,016 for firefighters, respectively, which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 13 – COMPENSATED ABSENCES**

In accordance with GASB Statement No. 16, "*Accounting for Compensated Absences*," vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable the employee will be compensated through paid time off or some other means, such as cash payments at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees who are eligible to receive termination payments as of the balance sheet date, and on leave balances accumulated by other employees who are expected to become eligible in the future to receive such payments.

At December 31, 2013, the City's accumulated, unpaid compensated absences amounted to \$1,305,501, of which \$1,011,472 is recorded as a liability of the Governmental Activities and \$294,029 is recorded as a liability of the Business-Type Activities.

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**NOTE 14 - NOTES PAYABLE**

The Ohio Revised Code provides that notes including renewal notes issued in anticipation of the issuance of general obligation bonds may be issued and outstanding from time to time up to a maximum period of 20 years from the date of issuance of the original notes. The maximum maturity for notes anticipating general obligation bonds payable from special assessments is five years. Any period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated, and portions of the principal amount of notes outstanding for more than five years must be retired in amounts at least equal to and payable no later than those principal maturities required if the bonds had been issued at the expiration of the initial five year period.

	Issue Date	Balance December 31, 2012	Issued (Retired)	Balance December 31, 2013
Governmental Activities:				
Debt Service Funds Notes Payable:				
1.76% Tax Increment Financing	10/20/12	\$6,905,000	(\$6,905,000)	\$0
1.76% Tax Increment Financing	10/20/12	4,525,000	(4,525,000)	0
2.25% Tax Increment Financing	8/28/13	0	6,705,000	6,705,000
2.25% Tax Increment Financing	8/28/13	0	4,315,000	4,315,000
Total Debt Service Funds Notes Payable:		<u>11,430,000</u>	<u>(410,000)</u>	<u>11,020,000</u>
Capital Projects Fund Note Payable:				
0.80% Fire Station Improvement	8/29/12	2,300,000	(2,300,000)	0
0.80% MSC BAN	8/29/12	3,500,000	(3,500,000)	0
1.00% Fire Station Improvement	8/28/13	0	2,250,000	2,250,000
1.00% MSC BAN	8/28/13	0	2,900,000	2,900,000
Total Capital Project Fund Notes Payable:		<u>5,800,000</u>	<u>(650,000)</u>	<u>5,150,000</u>
Total Governmental Notes Payable		<u>\$17,230,000</u>	<u>(\$1,060,000)</u>	<u>\$16,170,000</u>
Business Type Activities:				
Sewer Fund Notes Payable:				
1.25% Sewer Acquisition Note	1/18/13	\$0	\$120,000	\$120,000
1.50% Waste Water Treatment System Note	5/30/13	0	220,000	220,000
Total Sewer Fund Notes Payable		<u>0</u>	<u>340,000</u>	<u>340,000</u>
Total Notes Payable		<u>\$17,230,000</u>	<u>(\$720,000)</u>	<u>\$16,510,000</u>

The 2012 Coleman's Crossing Tax Increment Financing Notes of \$11,430,000 bearing a rate of 1.76% matured on October 20, 2013 and were reissued as 2013 Coleman's Crossing Tax Increment Financing Notes of \$11,020,000 bearing a rate of 2.25%. These notes were issued to finance certain public improvements within the Coleman's Crossing Tax Increment Financing District. These notes will be retired from the City's Coleman's Crossing TIF Fund.

The 2012 Fire Station Improvement notes of \$2,300,000 bearing a rate of 0.8% matured on August 29, 2013 and were reissued as 2013 Fire Station Improvement Notes of \$2,250,000 bearing a rate of 1.00%. The notes were issued for the purpose of paying costs associated with designing, constructing, furnishing, and equipping a new fire station. These notes will be retired from the City's Capital Improvement Fund.

**CITY OF MARYSVILLE, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**NOTE 14 - NOTES PAYABLE (Continued)**

The 2012 MSCBAN Notes of \$3,500,000 bearing a rate of 0.8% matured on August 28, 2013 and were reissued as 2013 MSCBAN Notes of \$2,900,000 bearing a rate of 1.00%. The notes were issued to finance the cost of construction of the new Municipal Service Complex. These notes will be retired from the City's Capital Improvement Fund.

**NOTE 15 - LONG-TERM DEBT**

Long-term debt of the City at December 31, 2013 was as follows:

Date Purchased	Description	Balance December 31, 2012	Additions	(Reductions)	Balance December 31, 2013	Amount Due Within One Year
Governmental Activities:						
General Obligation Bonds:						
2007	Various Purpose Refunding Bonds	\$5,250,000	\$0	(\$570,000)	\$4,680,000	\$590,000
	Premium	179,079	0	(21,706)	157,373	21,706
2011	Facility Construction Bonds	14,095,000	0	(555,000)	13,540,000	565,000
	Premium	24,579	0	(1,365)	23,214	1,365
Total General Obligation Bonds		19,548,658	0	(1,148,071)	18,400,587	1,178,071
Other Long-Term Obligations:						
	Compensated Absences Payable	1,055,048	1,011,472	(1,055,048)	1,011,472	726,731
	Capital Leases Payable	262,348	0	(84,109)	178,239	87,406
Total Other Long-Term Obligations		1,317,396	1,011,472	(1,139,157)	1,189,711	814,137
Total Governmental Activities Long-Term Debt		\$20,866,054	\$1,011,472	(\$2,287,228)	\$19,590,298	\$1,992,208

**2007 Various Improvement Refunding Bonds**

The Various Improvement general obligation bonds are serial bonds issued for the purpose of advance refunding a portion of the 2000 Various Improvement Bonds issued November 1, 2000 (\$6,225,000). The refunding was undertaken for the purpose of reducing interest rates and debt service on the prior bonds. This transaction resulted in a savings to the City of \$271,360. The 2007 bonds are not subject to redemption prior to maturity. The bonds mature on December 1, 2007 through December 1, 2017, and December 1, 2020 in the amount of \$6,515,000, at a redemption price equal to 100 percent of the principal plus accrued interest to the redemption date. The amount of \$6,673,981 from the 2007 bonds was placed in an escrow fund to defease the 2000 bonds which will be redeemed each June 1 and December 1 annually between 2007 and 2010. Bonds bear an interest rate from 4.00 to 5.00%. These bonds will be retired from the City's Debt Service Fund. \$4,873,373 was outstanding as of December 31, 2013.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 15- LONG-TERM DEBT (Continued)**

2011 Facility Construction Bonds

The Facility Construction general obligation bonds are serial bonds issued for the purpose of paying costs associated with designing, constructing, furnishing, and equipping a new police station and municipal courthouse facility. The bonds mature on December 1, 2020 through December 1, 2031, and December 1, 2020 in the amount of \$14,585,000, at a redemption price equal to 100 percent of the principal plus accrued interest to the redemption date. Bonds bear an interest rate from 2.00 to 4.375%. These bonds will be retired from the City's Debt Service Fund. \$13,563,214 was outstanding as of December 31, 2013.

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**CITY OF MARYSVILLE, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

**NOTE 15- LONG-TERM DEBT (Continued)**

Date Purchased	Description	Balance December 31, 2012	Additions	(Reductions)	Balance December 31, 2013	Amount Due Within One Year
Business-Type Activities:						
Anticipation Notes						
2012	Wastewater Acquisition Notes	1,800,000	0	(1,800,000)	0	0
2012	Wastewater Treatment System Notes	24,750,000	0	(24,750,000)	0	0
2013	Wastewater Acquisition Notes	0	1,665,000	0	1,665,000	1,665,000
2013	Wastewater Treatment System Notes	0	24,310,000	0	24,310,000	24,310,000
Total Anticipation Notes		26,550,000	25,975,000	(26,550,000)	25,975,000	25,975,000
General Obligation Bonds:						
2004	Water Various Improvement Refunding	186,148	0	(186,148)	0	0
	Premium	482	0	(482)	0	0
2004	Wastewater Various Improvement Refunding	153,851	0	(153,851)	0	0
	Premium	335	0	(335)	0	0
Total General Obligation Bonds		340,816	0	(340,816)	0	0
Mortgage Revenue Bonds:						
2006	Sewer System	82,952,917	0	(985,000)	81,967,917	1,030,000
	Premium on Sale of Bonds	1,825,224	0	(55,310)	1,769,914	55,310
2007	Sewer System	31,212,500	0	(330,000)	30,882,500	340,000
	Premium on Sale of Bonds	482,090	0	(14,179)	467,911	14,179
2007	Water System	20,944,167	0	(125,000)	20,819,167	140,000
	Discount on Sale of Bonds	(18,223)	0	729	(17,494)	(729)
Total Mortgage Revenue Bonds		137,398,675	0	(1,508,760)	135,889,915	1,578,760
Ohio Public Works Commission Loans:						
	Wastewater Treatment Plant Loan	14,918	0	(5,967)	8,951	5,967
	Sanitary Sewer Loan	2,940	0	(1,960)	980	1,960
	Cherry Street and Ninth Street Water	547,011	0	(29,568)	517,443	29,568
Total Ohio Public Works Commission Loans		564,869	0	(37,495)	527,374	37,495
Other Long-Term Obligations:						
	Compensated Absences Payable	391,478	294,029	(391,478)	294,029	200,494
Total Other Long-Term Obligations		391,478	294,029	(391,478)	294,029	200,494
Total Business-Type Activities Long-Term Debt		\$165,245,838	\$26,269,029	(\$28,828,549)	\$162,686,318	\$27,791,749



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 15- LONG-TERM DEBT (Continued)**

Sewer Acquisition Notes

The 2012 Sewer Acquisition Note of \$1,800,000 bearing a rate of 1.00% matured on January 23, 2013. The Sewer Note was reissued as the 2013 Sewer Acquisition Note of \$1,785,000 bearing a rate of 1.25%. This note was issued to finance the cost of acquiring certain improvements of a sewage collection system. The note will be retired from the City's Sewer fund. On January 16, 2014 the Sewer note was retired with a bond anticipation note issue. (See Note 21)

Wastewater Treatment System and Trunk Sewer Notes

The 2012 Wastewater Treatment System Notes of \$24,750,000 bearing a rate of 1.00% were paid off on January 21, 2013 and were reissued as 2013 Wastewater Treatment System Notes of \$24,530,000 bearing a rate of 1.50%. These notes were issued to finance the cost of acquiring certain improvements of a sewage collection system and trunk line. These notes will be retired from the Sewer Fund. On May 29, 2014 these notes were retired with bond anticipation note issues. (See Note 21)

2004 Various Purpose Refunding Bonds

The Various Purpose Refunding general obligation bonds are serial bonds issued to currently refund \$3,714,000, including a call premium of \$29,000, of outstanding various purpose general obligation bonds issued in 1992 and 1994. The refunding was undertaken for the purpose of reducing interest rates and debt service on the prior bonds. This transaction resulted in a savings to the City of \$367,615. The 2004 bonds are not subject to redemption prior to maturity. The bonds mature on December 1, 2004, through December 1, 2013, in the amount of \$3,810,000, at a redemption price equal to 100 percent of the principal plus accrued interest to the redemption date. The amount of \$3,714,000 from the 2004 bonds was placed in an escrow fund to defease the 1992 and 1994 bonds which were then optionally redeemed on June 1, 2004. Bonds bear an interest rate from 5.00 to 5.50%. These bonds were retired from the City's Water and Sewer funds during 2013.

2003 Water System Mortgage Revenue Refunding Bonds

The Water System Mortgage Revenue Refunding Bonds were issued to currently refund the City's Series 1993 water system mortgage revenue bonds. The refunding was undertaken for the purpose of reducing interest rates and debt service on the prior bonds. This transaction resulted in a savings to the City of \$667,605. On December 28, 2012, the City contributed cash that was used to purchase U.S. treasury securities and provided cash that was placed in an escrow account to defease the refunding bonds. The principal amount outstanding on the defeased bonds at December 31, 2013 was \$5,320,000. The trustee was directed to use the cash to purchase United States Treasury Securities. The anticipated earnings from the securities were determined to be sufficient to pay, when due, the remaining debt service payments. As a result, the old bonds are considered to be defeased and the liability for those bonds has been removed from the statement of net position.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 15- LONG-TERM DEBT (Continued)**

2006 Sewer System Mortgage Revenue Refunding Bonds

The Sewer System Mortgage Revenue Bonds are term bonds issued to advance refund \$13,345,000, including a call premium of \$693,172, of mortgage revenue bonds issued in 2005 and to currently refund \$55,000,000 of outstanding mortgage revenue bond anticipation notes issued in 2005 and to provide additional resources for constructing and installing certain sewer treatment system improvements. The bonds maturing on or after December 1, 2016, are subject to early redemption, at the sole option of the City, either in whole or in part on any date, on or after December 1, 2016 at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest. The Series 2006 Bonds maturing December 1, 2031, December 1, 2036, and December 1, 2046 are subject to mandatory sinking fund redemption prior to stated maturity. The amount of \$13,410,965 from the 2006 bonds was placed in an escrow fund to defease the 2005 bonds. The refunding bonds, which have an outstanding balance of \$11,199,897 at December 31, 2013, are not included in the City's debt since the City has in-substance satisfied its obligations through the advance refunding. The bonds bear an interest rate from 4.00 to 5.25%. These bonds will be retired from the City's Sewer Fund.

2007 Sewer System Mortgage Revenue Bonds

The Sewer System Mortgage Revenue Bonds are a combination of serial bonds maturing December 1, 2012 through December 1, 2023 and term bonds maturing December 1, 2027, December 1, 2037, and December 1, 2047, issued to provide funds for the acquisition, construction, expansion, rehabilitation, and improvement of the City's municipal wastewater collection and treatment system. The series 2007 bonds maturing after December 1, 2017 are subject to early redemption, at the sole option of the City, either in whole or in part on any date, on or after December 1, 2017 at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest. The Series 2007 Bonds maturing December 1, 2027, December 1, 2037, and December 1, 2047 are subject to mandatory sinking fund redemption prior to stated maturity. Bonds bear an interest rate from 4.00 to 5.00%. These bonds will be retired from the City's Sewer Fund.

2006 and 2007 Sewer System Mortgage Revenue Bonds (Continued)

Fund assets, whose uses are restricted under the bond indenture, are presented as restricted assets on the statement of net position. Restricted assets relating to the sewer mortgage revenue bonds at December 31, 2013, were as follows:

Restricted Assets Held by the Trustee	
Mortgage Revenue Bond Current Debt Service	\$568,930
Mortgage Revenue Bond Reserve Fund	6,731,360

2007 Water System Mortgage Revenue Bonds

The Water System Mortgage Revenue Bonds are a combination of serial bonds maturing December 1, 2008 through December 1, 2025 and term bonds maturing December 1, 2027, December 1, 2032, and December 1, 2038, issued to provide funds for the acquisition, construction, expansion, rehabilitation, and improvement of the City's municipal water system. The series 2007 bonds maturing after December 1, 2017 are subject to early redemption, at the sole option of the City, either in whole or in part on any date, on or after December 1, 2017 at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest. The Series 2007 Bonds maturing December 1, 2027, December 1, 2032, and December 1, 2038 are subject to mandatory sinking fund redemption prior to stated maturity. Bonds bear an interest rate from 3.75 to 5.00%. These bonds will be retired from the City's Water Fund.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

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**NOTE 15 - LONG-TERM DEBT (Continued)**

Pledged Revenues – In connection with the mortgage revenue bonds previously discussed, the City has pledged future customer revenues, net of specified operating expenses, to repay this debt. Pledged revenues of a given year may also include specified portions of cash balances carried over from the prior year. The bonds are payable, through their final maturities, solely from net revenues applicable to the respective water and sewer funds. The interest and principal remaining to be paid on these bonds is \$269,607,296. Principal and interest paid for the current year and total customer net revenues were \$1,094,401 and \$4,650,288, respectively on water revenue bonds and \$6,829,176 and \$8,109,939, respectively on sewer revenue bonds.

**A. Future Long-Term Financing Requirements**

A summary of the City's future long-term debt funding requirements including principal and interest payments as of December 31, 2013 follows:

<u>Years</u>	<u>Governmental Activities</u>	
	<u>General Obligation Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2014	\$1,155,000	\$713,375
2015	1,190,000	678,475
2016	1,220,000	642,375
2017	1,270,000	603,813
2018	1,305,000	562,088
2019-2023	4,940,000	2,006,138
2024-2028	4,190,000	1,161,175
2029-2031	2,950,000	257,994
Totals	<u>\$18,220,000</u>	<u>\$6,625,433</u>

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

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**NOTE 15 - LONG-TERM DEBT (Continued)**

**A. Future Long-Term Financing Requirements (Continued)**

Years	<u>Business-Type Activities</u>			
	Mortgage Revenue Bonds		OPWC Loans	
	Principal	Interest	Principal	Interest
2014	\$1,510,000	\$6,422,180	\$36,515	\$0
2015	1,600,000	6,351,830	32,552	0
2016	1,690,000	6,276,980	29,568	0
2017	1,780,000	6,196,180	29,568	0
2018	1,855,000	6,124,980	29,568	0
2019-2023	11,850,000	29,201,806	147,841	0
2024-2028	16,575,000	25,823,934	147,841	0
2029-2033	21,085,000	21,303,190	73,921	0
2034-2038	26,800,000	15,592,840	0	0
2039-2043	24,760,000	9,399,778	0	0
2044-2047	24,164,584	3,244,014	0	0
Totals	<u>\$133,669,584</u>	<u>\$135,937,712</u>	<u>\$527,374</u>	<u>\$0</u>

**NOTE 16 - CAPITAL LEASES**

The City leases equipment under two capital leases. The original cost of the equipment was \$512,921 and the related liability is reported in the Government-Wide Statement of Net Position.

The following is a schedule of future minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of December 31, 2013:

<u>Year Ending December 31,</u>	<u>Capital Lease</u>
2014	\$94,400
2015	94,399
Minimum Lease Payments	188,799
Less amount representing interest at the City's incremental borrowing rate of interest	(10,560)
Present value of minimum lease payments	<u>\$178,239</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 17 - RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2013, the City contracted for the following insurance coverage:

Type of Coverage	Coverage Limit	Deductible
Buildings	\$145,824,896	\$5,000
Personal Property	5,270,648	5,000
Boiler and Machinery	133,520,622	1,000
Builders Risk	14,600,000	5,000
General Liability	3,000,000	0
Miscellaneous Property	2,478,632	500
Employee Benefit Liability	1,000,000	1,000
Wrongful Acts	3,000,000	1,000
Law Enforcement	3,000,000	2,000
Automobile Liability	3,000,000	0
Electronic Data Processing	25,000 – 263,899	500

Settled claims have not exceeded this commercial coverage in any of the past three years, and there has not been any significant reduction in coverage from the prior year.

Workers' Compensation claims are covered through the City's participation in the State of Ohio's program. The City pays the State Workers' Compensation System a premium based upon a rate per \$100 of payroll. The rate is determined based on accident history and administrative costs. The City also pays unemployment claims to the State of Ohio as incurred.

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**CITY OF MARYSVILLE, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013**

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**NOTE 18 - CONSTRUCTION COMMITMENTS**

As of December 31, 2013, the City had the following commitments with respect to capital projects:

<u>Company</u>	<u>Capital Projects</u>	<u>Remaining Construction Commitment</u>
URS	Water Treatment Plant - Engineering	\$1,922,377
Elford, Inc.	Marysville City Hall (MCH)	1,108,132
Water Quality	Town Run	152,642
HD Supply	AMR System	64,638
Korda	Pedestrian Bridge	17,230
Ohio Technical Services	Pavilion	10,467
Moody Nolan	Pavilion	5,100
Hull and Associates	Town Run	2,529
Newcomer Concrete	City Hall Parking Lot	1,520
	Total	<u>\$3,284,635</u>

**NOTE 19 - CONTINGENCIES**

The City is a party to various legal proceedings, which seek damages or injunctive relief generally incidental to its operations and pending projects. The City's management 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 City.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS**

***Marysville/Union County Joint Recreation District***

The Marysville/Union County Joint Recreation District (the District) is a jointly governed organization involving the City of Marysville, Union County, and Paris Township. The District was established for acquiring, developing, operating, and maintaining a sports complex and bicycle/walking trail in Union County. The District's Board of Trustees consists of seven members, three appointed by the Mayor of Marysville, three appointed by the County Commissioners, and one appointed by the Paris Township Board of Trustees.

***Union County Community Improvement Corporation***

The Union County Community Improvement Corporation (the Corporation), a non-profit corporation, was established to assist in the financing of economic and industrial development in Union County. It is the responsibility of the Corporation to provide building, zoning, and land controls for the County, townships, and municipal corporations. The Board of Trustees consists of not less than three nor more than twenty-five trustees as such number is fixed by the members from time to time. Two-fifths of the Board of Trustees are composed of appointed or elected officers of such political subdivisions. The Corporation can issue its own debt and is not fiscally dependent on the City. The City of Marysville does not have an ongoing financial interest and/or responsibility with this organization.

***Mid-Ohio Regional Planning Commission***

The City is a participant in the Mid-Ohio Regional Planning Commission (MORPC), a jointly governed organization. MORPC is composed of 74 representatives appointed by member governments who make up the commission, the policy-making body of MORPC, and the oversight board. MORPC is a voluntary association of local governments in central and south-central Ohio and a regional planning agency whose membership includes 42 political subdivisions in and around Franklin, Ross, Fayette, Delaware, Pickaway, Madison, Licking, and Fairfield counties, Ohio. The purpose of the organization is to improve the quality of life for member communities by improving housing conditions, to promote and support livability/sustainability measures as a means of addressing regional growth challenges, and to administer and facilitate the availability of regional environmental infrastructure program funding to the full advantage of MORPC's members.

***Marysville/Union County Port Authority***

The Marysville/Union County Port Authority (the Authority) is a jointly governed organization involving the City of Marysville and Union County. The Authority was established to enhance, foster, aid, provide or promote transportation, economic development, housing, recreation, education, governmental operations, culture, research, and the creation and preservation of jobs and employment opportunities in Union County. The Authority's Board of Trustees consists of seven members, three appointed by the Mayor of Marysville with the advice and consent of City Council, three appointed by the County Commissioners, and one appointed by the Mayor of Marysville with the advice and consent of the City Council and the County Commissioners.

***Union County Council of Governments (COG)*** – The Council of Governments (COG) is a jointly governed organization involving the City of Marysville, Union County, and Marysville Exempted Village School District. The COG was established to work together in an innovative and collaborative way and bring new technology and shared services to each member of the Council of Governments to meet current and future needs. The COG's board consist of one member from each entity.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013***

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**NOTE 21 - SUBSEQUENT EVENTS**

On January 16, 2014, the City issued bond anticipation notes in the amount of \$1,665,000 to retire notes previously issued for the acquisition of sewer lines and related equipment from Union County, Ohio. The notes have an interest rate of 1.25 percent and mature on January 15, 2015.

On May 29, 2014, the City issued wastewater improvement bond anticipation notes in the amount of \$24,280,000 to retire notes previously issued in the amount of \$24,530,000 for various wastewater improvement projects. The notes have an interest rate of 1.25 percent and mature on May 28, 2015.

On March 15, 2014, the City of Marysville terminated its contract with Medicount Management and entered into a new contract with Med3000.

**NOTE 22 – SIGNIFICANT COMMITMENT**

In the capital projects funds there are significant encumbrances outstanding in the amount of \$1,060,322 for the CIP Fund, the locally funded initiative fund.



*COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES*

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*THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE  
THE MAJOR AND NONMAJOR GOVERNMENTAL FUNDS, AND  
FIDUCIARY FUNDS.*

***Nonmajor Governmental Funds***

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***Special Revenue Funds***

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Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted or committed to expenditures for specified purposes.

**Veyance Incentive Fund**

To account for the transfer of non-tax revenues to be expended as revenue sharing for a financial incentive negotiated with the Veyance Company (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.)

**Univenture Financial Incentive Fund**

To account for the transfer of non-tax revenues to be expended as revenue sharing for a financial incentive negotiated with the Univenture Company. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.)

**Enterprise Zone Revenue Fund**

To account for the Enterprise Zone Agreement between the City of Marysville and the Marysville School District. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.)

**Pool Fund**

To account for specific revenues and expenditures necessary to operate the municipal pool.

**City Events Fund**

To account for all revenues and expenditures associated with City sponsored events.

**Police Pension Fund**

To account for property taxes levied for the partial payment of the current and accrued liability for police disability and pension.

***Special Revenue Funds***

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**Fire Pension Fund**

To account for property taxes levied for the partial payment of the current and accrued liability for fire disability and pension.

**Police Grant Fund**

To account for grant revenues and expenditures associated with the Police Department.

**Fire Grant Fund**

To account for grant revenues and expenditures associated with the Fire Department.

**Street Maintenance Fund**

To account for that portion of the state levied and controlled gasoline tax and motor vehicle license fees designated for local street construction, maintenance and repair. Ninety-two and one-half percent of the tax and fees are allocated to this fund..

**Law Enforcement Trust Fund**

To account for the proceeds from the confiscation of contraband.

**Mandatory Drug Fine Fund**

To account for mandatory fines collected for drug agencies.

**Driving Under the Influence (DUI) Alcohol Education And Enforcement Fund**

To account for fines imposed on DUI offenders. Under state law, disbursements may be made from this fund for law enforcement purposes related to informing the public of laws governing the operation of a motor vehicle while under the influence of alcohol.

**Driving Under the Influence (DUI) Indigent Drivers Treatment Fund**

To account for fines imposed on DUI offenders. Under state law, disbursements may be made from this fund for law enforcement purposes related to treatment services for those persons who cannot afford such services.

**State Highway Fund**

To account for that portion of the state levied and controlled gasoline tax and motor vehicle license fees designated for the maintenance and repair of state highways within the City. Seven and one-half percent of the tax and fees are allocated to this fund.

**Court Computer and Research Fund**

To account for revenues from fines to be used for providing information technology systems to the Municipal Court and for periodic upgrades to these systems.

**Municipal Court Computer Fund**

To account for revenues from fines to be used for providing information technology systems to the Municipal Court and for periodic upgrades to these systems.

(Continued)

***Special Revenue Funds***

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**Municipal Court Special Projects Fund**

To account for revenues from fines to be used for providing for other specific items that may arise.

**Court Probation Fee Fund**

To account for fees designated to the Municipal Court for the operation of the probation program.

**2008 Community Housing Improvement Program (CHIP) Grant Fund**

To account for grant revenues and expenditures associated with the 2008 CHIP program.

**Eljer Park Fund**

To account for the insurance liability for Eljer Park.

**Cemetery Maintenance Fund**

To provide funding for the maintenance of the city owned cemetery.

**Cemetery Endowment Fund**

To account for donations to the cemetery whose use is specified for cemetery operations.

**Municipal Court Local Interlock Fund**

To account for the fines assessed by the City of Marysville for certain DUI cases. Monies collected are to be used for the purchase and installation of an interlock/immobilization device to prevent usage of a motor vehicle by intoxicated drivers.

**Municipal Court State Interlock Fund**

To account for the fines assessed by the State of Ohio for certain DUI cases. Monies collected are to be used for the purchase and installation of an interlock/immobilization device to prevent usage of a motor vehicle by intoxicated drivers.

**2009 Community Housing Improvement Program (CHIP) Grant Fund**

To account for grant revenues and expenditures associated with the 2009 CHIP program.

**Neighborhood Stabilization Project Fund**

To track grant revenues and expenditures for the Neighborhood Stabilization project.

**Federal Law Enforcement Fund**

To account for federal proceeds from the confiscation of contraband.

***Debt Service Funds***

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The Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment levies when the government is obligated in some manner for the payment.

**Debt Service Fund**

To account for resources that are used for payment of principal, interest and fiscal charges on general obligation debt.

***Capital Projects Funds***

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

**Parkland Development Fund**

To account for park impact/capacity fees collected to be used to provide neighborhood parks and to make capital improvements to land provided to the City by developers.

**Scottslawn Road Widening Project Fund**

To account for the activity related to the road widening of Scottslawn Road.

**Milford Avenue Improvement Project Fund**

To account for the activity related to the street improvements to Milford Avenue.

**Industrial Parkway Culvert Replacement Project Fund**

To account for the activity related to the culvert replacement along Industrial Parkway.

**Community Development Block Grant (CDBG) Formula Grant Fund**

To account for grant revenues and expenditures associated with the CDBG Formula program.

**Job Readiness Site Grant Fund**

To track grant revenues and expenditures for the Job Readiness Site project.

**Maple Street Bridge Rehab Fund**

To account for the activity related to the rehabilitation of the Maple Street Bridge.

**County Home Road Improvement Fund**

To account for the activity related to the improvements on County Home Road.

**Pedestrian Bridge Fund**

To account for the activity related to the construction of a pedestrian bridge over US 33.

**Safe Routes to Schools Grant Fund**

To account for the activity related to the capital improvements funded by the Safe Routes to School Grant.

**Town Run Restoration Fund**

To account for grant revenues and expenditures associated with the Town Run Restoration project.

**CITY OF MARYSVILLE, OHIO**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2013**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 2,717,581	\$ 13,710	\$ 355,678	\$ 3,086,969
Receivables:				
Accounts	1,161	0	0	1,161
Intergovernmental	413,073	0	329,327	742,400
Interest	670	0	0	670
Property Taxes	195,178	0	0	195,178
Special Assessments	0	98,578	0	98,578
Prepaid Items	7,697	0	0	7,697
<b>Total Assets</b>	<b>\$ 3,335,360</b>	<b>\$ 112,288</b>	<b>\$ 685,005</b>	<b>\$ 4,132,653</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 61,645	\$ 0	\$ 0	\$ 61,645
Accrued Wages and Benefits Payable	33,402	0	0	33,402
Intergovernmental Payable	5,553	0	0	5,553
Contracts Payable	207,191	0	179,510	386,701
Retainage Payable	27,138	0	96,252	123,390
Interfund Loans Payable	0	0	237,010	237,010
<b>Total Liabilities</b>	<b>334,929</b>	<b>0</b>	<b>512,772</b>	<b>847,701</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	288,542	98,578	284,352	671,472
Property Tax Levy for Next Fiscal Year	183,904	0	0	183,904
<b>Total Deferred Inflows of Resources</b>	<b>472,446</b>	<b>98,578</b>	<b>284,352</b>	<b>855,376</b>
<b>Fund Balances:</b>				
Nonspendable	7,697	0	0	7,697
Restricted	2,371,152	13,710	186,113	2,570,975
Committed	149,136	0	108,427	257,563
Unassigned	0	0	(406,659)	(406,659)
<b>Total Fund Balances</b>	<b>2,527,985</b>	<b>13,710</b>	<b>(112,119)</b>	<b>2,429,576</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 3,335,360</b>	<b>\$ 112,288</b>	<b>\$ 685,005</b>	<b>\$ 4,132,653</b>

**CITY OF MARYSVILLE, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2013**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Property Taxes	\$ 211,542	\$ 0	\$ 0	\$ 211,542
Intergovernmental Revenues	1,271,193	0	659,594	1,930,787
Charges for Services	168,269	0	0	168,269
Licenses and Permits	0	0	57,368	57,368
Investment Earnings	3,369	0	0	3,369
Special Assessments	0	21,290	0	21,290
Fines and Forfeitures	170,326	0	0	170,326
All Other Revenue	200,860	0	0	200,860
<b>Total Revenue</b>	<b>2,025,559</b>	<b>21,290</b>	<b>716,962</b>	<b>2,763,811</b>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property - Police	129,229	0	0	129,229
Security of Persons and Property - Fire	126,868	0	0	126,868
Security of Persons and Property - Other	112,087	0	0	112,087
Leisure Time Activities	150,532	0	0	150,532
Community Environment	450,435	0	337,549	787,984
Transportation	1,487,017	0	0	1,487,017
General Government	131,615	0	0	131,615
Capital Outlay	0	0	1,017,558	1,017,558
Debt Service:				
Principal Retirement	0	1,125,000	0	1,125,000
Interest and Fiscal Charges	0	747,775	0	747,775
<b>Total Expenditures</b>	<b>2,587,783</b>	<b>1,872,775</b>	<b>1,355,107</b>	<b>5,815,665</b>
Excess (Deficiency) of Revenues Over Expenditures				
	(562,224)	(1,851,485)	(638,145)	(3,051,854)
<b>Other Financing Sources (Uses):</b>				
Transfers In	845,000	1,839,243	0	2,684,243
<b>Total Other Financing Sources (Uses)</b>	<b>845,000</b>	<b>1,839,243</b>	<b>0</b>	<b>2,684,243</b>
Net Change In Fund Balance	282,776	(12,242)	(638,145)	(367,611)
<b>Fund Balances at Beginning of Year</b>	<b>2,245,209</b>	<b>25,952</b>	<b>526,026</b>	<b>2,797,187</b>
<b>Fund Balances (Deficit) End of Year</b>	<b>\$ 2,527,985</b>	<b>\$ 13,710</b>	<b>\$ (112,119)</b>	<b>\$ 2,429,576</b>

**CITY OF MARYSVILLE, OHIO**

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**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2013**

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	Pool	City Events	Police Pension	Fire Pension
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 53,103	\$ 40,401	\$ 7,070	\$ 7,070
Receivables:				
Accounts	0	0	0	0
Intergovernmental	0	0	5,817	5,817
Interest	0	0	0	0
Property Taxes	0	0	97,589	97,589
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 53,103</u>	<u>\$ 40,401</u>	<u>\$ 110,476</u>	<u>\$ 110,476</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 500	\$ 768	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Contracts Payable	0	0	0	0
Retainage Payable	0	0	0	0
<b>Total Liabilities</b>	<u>500</u>	<u>768</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	11,454	11,454
Property Tax for Next Fiscal Year	0	0	91,952	91,952
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>103,406</u>	<u>103,406</u>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	0	0	7,070	7,070
Committed	52,603	39,633	0	0
<b>Total Fund Balances</b>	<u>52,603</u>	<u>39,633</u>	<u>7,070</u>	<u>7,070</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 53,103</u>	<u>\$ 40,401</u>	<u>\$ 110,476</u>	<u>\$ 110,476</u>



**CITY OF MARYSVILLE, OHIO**

<u>Police Grant</u>	<u>Fire Grant</u>	<u>Street Maintenance</u>	<u>Law Enforcement Trust</u>	<u>Mandatory Drug Fine</u>	<u>DUI Alcohol Education and Enforcement</u>
\$ 4,723	\$ 1,028	\$ 856,764	\$ 10,636	\$ 76,985	\$ 28,195
0	0	109	0	0	0
0	0	359,032	0	605	295
0	0	561	0	0	0
0	0	0	0	0	0
0	0	7,697	0	0	0
<u>\$ 4,723</u>	<u>\$ 1,028</u>	<u>\$ 1,224,163</u>	<u>\$ 10,636</u>	<u>\$ 77,590</u>	<u>\$ 28,490</u>
\$ 0	\$ 0	\$ 55,076	\$ 0	\$ 0	\$ 0
0	0	33,402	0	0	0
0	0	5,553	0	0	0
0	0	38,420	0	0	0
0	0	27,138	0	0	0
0	0	159,589	0	0	0
0	0	245,583	0	0	0
0	0	0	0	0	0
0	0	245,583	0	0	0
0	0	7,697	0	0	0
4,723	1,028	811,294	10,636	77,590	28,490
0	0	0	0	0	0
<u>4,723</u>	<u>1,028</u>	<u>818,991</u>	<u>10,636</u>	<u>77,590</u>	<u>28,490</u>
<u>\$ 4,723</u>	<u>\$ 1,028</u>	<u>\$ 1,224,163</u>	<u>\$ 10,636</u>	<u>\$ 77,590</u>	<u>\$ 28,490</u>

(Continued)

**CITY OF MARYSVILLE, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2013**

	DUI Indigent Drivers Treatment	State Highway	Federal Law Enforcement	Court Computer and Research
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 161,880	\$ 156,407	\$ 7,088	\$ 201,824
Receivables:				
Accounts	0	1,052	0	0
Intergovernmental	0	29,250	0	1,479
Interest	0	102	0	0
Property Taxes	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 161,880</b>	<b>\$ 186,811</b>	<b>\$ 7,088</b>	<b>\$ 203,303</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 5,301	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Contracts Payable	0	0	0	0
Retainage Payable	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>5,301</b>	<b>0</b>	<b>0</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	20,051	0	0
Property Tax for Next Fiscal Year	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>20,051</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	161,880	161,459	7,088	203,303
Committed	0	0	0	0
<b>Total Fund Balances</b>	<b>161,880</b>	<b>161,459</b>	<b>7,088</b>	<b>203,303</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 161,880</b>	<b>\$ 186,811</b>	<b>\$ 7,088</b>	<b>\$ 203,303</b>

**CITY OF MARYSVILLE, OHIO**

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<u>Municipal Court Computer</u>	<u>Municipal Court Special Projects</u>	<u>Court Probation Fee</u>	<u>2008 CHIP Grant</u>	<u>Eljer Park</u>	<u>Cemetery Maintenance</u>
\$ 133,888	\$ 308,456	\$ 222,675	\$ 70	\$ 31,523	\$ 15,060
0	0	0	0	0	0
1,510	2,992	1,080	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 135,398</u>	<u>\$ 311,448</u>	<u>\$ 223,755</u>	<u>\$ 70</u>	<u>\$ 31,523</u>	<u>\$ 15,060</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	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	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
135,398	311,448	223,755	70	0	0
0	0	0	0	31,523	15,060
<u>135,398</u>	<u>311,448</u>	<u>223,755</u>	<u>70</u>	<u>31,523</u>	<u>15,060</u>
<u>\$ 135,398</u>	<u>\$ 311,448</u>	<u>\$ 223,755</u>	<u>\$ 70</u>	<u>\$ 31,523</u>	<u>\$ 15,060</u>

(Continued)

**CITY OF MARYSVILLE, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2013**

	Cemetery Endowment	Municipal Court Local Interlock	Municipal Court State Interlock	2009 CHIP Grant
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 10,310	\$ 87,511	\$ 120,301	\$ 174,376
Receivables:				
Accounts	0	0	0	0
Intergovernmental	0	878	4,318	0
Interest	7	0	0	0
Property Taxes	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 10,317</b>	<b>\$ 88,389</b>	<b>\$ 124,619</b>	<b>\$ 174,376</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Contracts Payable	0	0	0	168,771
Retainage Payable	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,771</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	0	0
Property Tax for Next Fiscal Year	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	0	88,389	124,619	5,605
Committed	10,317	0	0	0
<b>Total Fund Balances</b>	<b>10,317</b>	<b>88,389</b>	<b>124,619</b>	<b>5,605</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 10,317</b>	<b>\$ 88,389</b>	<b>\$ 124,619</b>	<b>\$ 174,376</b>

**CITY OF MARYSVILLE, OHIO**

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Neighborhood Stabilization Project	Total Nonmajor Special Revenue Funds
\$ 237	\$ 2,717,581
0	1,161
0	413,073
0	670
0	195,178
0	7,697
<u>\$ 237</u>	<u>\$ 3,335,360</u>
\$ 0	\$ 61,645
0	33,402
0	5,553
0	207,191
0	27,138
<u>0</u>	<u>334,929</u>
0	288,542
<u>0</u>	<u>183,904</u>
<u>0</u>	<u>472,446</u>
0	7,697
237	2,371,152
<u>0</u>	<u>149,136</u>
<u>237</u>	<u>2,527,985</u>
<u>\$ 237</u>	<u>\$ 3,335,360</u>

**CITY OF MARYSVILLE, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

	Pool	City Events	Police Pension	Fire Pension
<b>Revenues:</b>				
Property Taxes	\$ 0	\$ 0	\$ 105,771	\$ 105,771
Intergovernmental Revenues	0	0	11,700	11,700
Charges for Services	113,693	50,669	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	<u>113,693</u>	<u>50,669</u>	<u>117,471</u>	<u>117,471</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property - Police	0	0	121,069	0
Security of Persons and Property - Fire	0	0	0	121,069
Security of Persons and Property - Other	0	0	0	0
Leisure Time Activities	150,532	0	0	0
Community Environment	0	0	0	0
Transportation	0	0	0	0
General Government	0	131,615	0	0
Debt Service:				
<b>Total Expenditures</b>	<u>150,532</u>	<u>131,615</u>	<u>121,069</u>	<u>121,069</u>
Excess (Deficiency) of Revenues Over Expenditures	(36,839)	(80,946)	(3,598)	(3,598)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	112,000	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>112,000</u>	<u>0</u>	<u>0</u>
Net Change In Fund Balance	(36,839)	31,054	(3,598)	(3,598)
<b>Fund Balances at Beginning of Year</b>	<u>89,442</u>	<u>8,579</u>	<u>10,668</u>	<u>10,668</u>
<b>Fund Balances End of Year</b>	<u>\$ 52,603</u>	<u>\$ 39,633</u>	<u>\$ 7,070</u>	<u>\$ 7,070</u>

**CITY OF MARYSVILLE, OHIO**

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<u>Police Grant</u>	<u>Fire Grant</u>	<u>Street Maintenance</u>	<u>Law Enforcement Trust</u>	<u>Mandatory Drug Fine</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,870	4,000	758,932	0	0
0	0	0	0	0
0	0	2,833	0	0
0	0	0	0	4,555
0	0	173,746	0	0
<u>1,870</u>	<u>4,000</u>	<u>935,511</u>	<u>0</u>	<u>4,555</u>
2,291	0	0	4,861	786
0	5,799	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	1,361,003	0	0
0	0	0	0	0
<u>2,291</u>	<u>5,799</u>	<u>1,361,003</u>	<u>4,861</u>	<u>786</u>
(421)	(1,799)	(425,492)	(4,861)	3,769
<u>0</u>	<u>0</u>	<u>665,000</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>665,000</u>	<u>0</u>	<u>0</u>
(421)	(1,799)	239,508	(4,861)	3,769
<u>5,144</u>	<u>2,827</u>	<u>579,483</u>	<u>15,497</u>	<u>73,821</u>
<u>\$ 4,723</u>	<u>\$ 1,028</u>	<u>\$ 818,991</u>	<u>\$ 10,636</u>	<u>\$ 77,590</u>

(Continued)

**CITY OF MARYSVILLE, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

	DUI Acohol Education and Enforcement	DUI Indigent Drivers Treatment	State Highway	Federal Law Enforcement
<b>Revenues:</b>				
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	61,378	0
Charges for Services	0	0	0	0
Investment Earnings	0	0	493	0
Fines and Forfeitures	1,484	0	0	7,088
All Other Revenue	0	0	27,114	0
<b>Total Revenue</b>	<b>1,484</b>	<b>0</b>	<b>88,985</b>	<b>7,088</b>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property - Police	222	0	0	0
Security of Persons and Property - Fire	0	0	0	0
Security of Persons and Property - Other	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Enviornment	0	0	0	0
Transportation	0	0	126,014	0
General Government	0	0	0	0
Debt Service:				
<b>Total Expenditures</b>	<b>222</b>	<b>0</b>	<b>126,014</b>	<b>0</b>
Excess (Deficiency) of Revenues Over Expenditures	1,262	0	(37,029)	7,088
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	68,000	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>68,000</b>	<b>0</b>
Net Change In Fund Balance	1,262	0	30,971	7,088
<b>Fund Balances at Beginning of Year</b>	<b>27,228</b>	<b>161,880</b>	<b>130,488</b>	<b>0</b>
<b>Fund Balances End of Year</b>	<b>\$ 28,490</b>	<b>\$ 161,880</b>	<b>\$ 161,459</b>	<b>\$ 7,088</b>



**CITY OF MARYSVILLE, OHIO**

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<u>Court Computer and Research</u>	<u>Municipal Court Computer</u>	<u>Municipal Court Special Projects</u>	<u>Court Probation Fee</u>	<u>2008 CHIP Grant</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
0	0	3,907	0	0
0	0	0	0	0
25,571	25,664	55,100	15,095	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>25,571</u>	<u>25,664</u>	<u>59,007</u>	<u>15,095</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	92,582	19,505	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>92,582</u>	<u>19,505</u>	<u>0</u>	<u>0</u>
25,571	(66,918)	39,502	15,095	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25,571	(66,918)	39,502	15,095	0
<u>177,732</u>	<u>202,316</u>	<u>271,946</u>	<u>208,660</u>	<u>70</u>
<u>\$ 203,303</u>	<u>\$ 135,398</u>	<u>\$ 311,448</u>	<u>\$ 223,755</u>	<u>\$ 70</u>

(Continued)

**CITY OF MARYSVILLE, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

	Eljer Park	Cemetery Maintenance	Cemetery Endowment	Municipal Court Local Interlock
<b>Revenues:</b>				
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	0
Investment Earnings	0	0	43	0
Fines and Forfeitures	0	0	0	13,372
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	<u>0</u>	<u>0</u>	<u>43</u>	<u>13,372</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property - Police	0	0	0	0
Security of Persons and Property - Fire	0	0	0	0
Security of Persons and Property - Other	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Transportation	0	0	0	0
General Government	0	0	0	0
Debt Service:				
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	0	0	43	13,372
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change In Fund Balance	0	0	43	13,372
<b>Fund Balances at Beginning of Year</b>	<u>31,523</u>	<u>15,060</u>	<u>10,274</u>	<u>75,017</u>
<b>Fund Balances End of Year</b>	<u>\$ 31,523</u>	<u>\$ 15,060</u>	<u>\$ 10,317</u>	<u>\$ 88,389</u>

**CITY OF MARYSVILLE, OHIO**

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<u>Municipal Court State Interlock</u>	<u>2009 CHIP Grant</u>	<u>Neighborhood Stabilization Project</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 0	\$ 0	\$ 0	\$ 211,542
0	421,613	0	1,271,193
0	0	0	168,269
0	0	0	3,369
22,397	0	0	170,326
0	0	0	200,860
<u>22,397</u>	<u>421,613</u>	<u>0</u>	<u>2,025,559</u>
0	0	0	129,229
0	0	0	126,868
0	0	0	112,087
0	0	0	150,532
0	450,435	0	450,435
0	0	0	1,487,017
0	0	0	131,615
<u>0</u>	<u>450,435</u>	<u>0</u>	<u>2,587,783</u>
22,397	(28,822)	0	(562,224)
<u>0</u>	<u>0</u>	<u>0</u>	<u>845,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>845,000</u>
22,397	(28,822)	0	282,776
<u>102,222</u>	<u>34,427</u>	<u>237</u>	<u>2,245,209</u>
<u>\$ 124,619</u>	<u>\$ 5,605</u>	<u>\$ 237</u>	<u>\$ 2,527,985</u>

**CITY OF MARYSVILLE, OHIO**

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**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2013**

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	Parkland Development	Scottslawn Road Widening Project	Milford Avenue Improvement Project	CDBG Formula Grant
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 82,208	\$ 3,930	\$ 8,975	\$ 14,411
Receivables:				
Intergovernmental	0	0	0	0
<b>Total Assets</b>	<b>\$ 82,208</b>	<b>\$ 3,930</b>	<b>\$ 8,975</b>	<b>\$ 14,411</b>
<b>Liabilities:</b>				
Contracts Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>				
Restricted	0	3,930	0	14,411
Committed	82,208	0	8,975	0
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<b>82,208</b>	<b>3,930</b>	<b>8,975</b>	<b>14,411</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 82,208</b>	<b>\$ 3,930</b>	<b>\$ 8,975</b>	<b>\$ 14,411</b>

**CITY OF MARYSVILLE, OHIO**

Job Readiness Site Grant	Maple Street Bridge Rehab	County Home Road Improvement	Pedestrian Bridge	Safe Routes to School Grant	Town Run Restoration	Total Nonmajor Capital Projects Funds
\$ 163,246	\$ 27,054	\$ 14,465	\$ 36,605	\$ 4,784	\$ 0	\$ 355,678
0	24,091	0	0	20,884	284,352	329,327
<u>\$ 163,246</u>	<u>\$ 51,145</u>	<u>\$ 14,465</u>	<u>\$ 36,605</u>	<u>\$ 25,668</u>	<u>\$ 284,352</u>	<u>\$ 685,005</u>
12,809	0	0	19,361	26,880	120,460	179,510
0	48,275	0	0	20,884	27,093	96,252
0	0	0	0	0	237,010	237,010
<u>12,809</u>	<u>48,275</u>	<u>0</u>	<u>19,361</u>	<u>47,764</u>	<u>384,563</u>	<u>512,772</u>
0	0	0	0	0	284,352	284,352
0	0	0	0	0	284,352	284,352
150,437	2,870	14,465	0	0	0	186,113
0	0	0	17,244	0	0	108,427
0	0	0	0	(22,096)	(384,563)	(406,659)
<u>150,437</u>	<u>2,870</u>	<u>14,465</u>	<u>17,244</u>	<u>(22,096)</u>	<u>(384,563)</u>	<u>(112,119)</u>
<u>\$ 163,246</u>	<u>\$ 51,145</u>	<u>\$ 14,465</u>	<u>\$ 36,605</u>	<u>\$ 25,668</u>	<u>\$ 284,352</u>	<u>\$ 685,005</u>

**CITY OF MARYSVILLE, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013***

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	<u>Parkland Development</u>	<u>Scottslawn Road Widening Project</u>	<u>Milford Avenue Improvement Project</u>	<u>Industrial Parkway Culvert Replacement</u>
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and Permits	57,368	0	0	0
<b>Total Revenue</b>	<u>57,368</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Community Environment	0	0	0	0
Capital Outlay	0	0	0	2,654
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,654</u>
Net Change In Fund Balance	57,368	0	0	(2,654)
<b>Fund Balances (Deficit) at Beginning of Year</b>	<u>24,840</u>	<u>3,930</u>	<u>8,975</u>	<u>2,654</u>
<b>Fund Balances (Deficit) End of Year</b>	<u>\$ 82,208</u>	<u>\$ 3,930</u>	<u>\$ 8,975</u>	<u>\$ 0</u>

**CITY OF MARYSVILLE, OHIO**

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CDBG Formula Grant	Job Readiness Site Grant	Maple Street Bridge Rehab	County Home Road Improvement	Pedestrian Bridge	Safe Routes to School Grant	Town Run Restoration	Total Nonmajor Capital Project Funds
\$ 52,945	\$ 281,976	\$ 113,216	\$ 147,714	\$ 0	\$ 24,675	\$ 39,068	\$ 659,594
0	0	0	0	0	0	0	57,368
<u>52,945</u>	<u>281,976</u>	<u>113,216</u>	<u>147,714</u>	<u>0</u>	<u>24,675</u>	<u>39,068</u>	<u>716,962</u>
55,573	281,976	0	0	0	0	0	337,549
0	12,809	173,402	295,426	82,756	26,880	423,631	1,017,558
<u>55,573</u>	<u>294,785</u>	<u>173,402</u>	<u>295,426</u>	<u>82,756</u>	<u>26,880</u>	<u>423,631</u>	<u>1,355,107</u>
(2,628)	(12,809)	(60,186)	(147,712)	(82,756)	(2,205)	(384,563)	(638,145)
17,039	163,246	63,056	162,177	100,000	(19,891)	0	526,026
<u>\$ 14,411</u>	<u>\$ 150,437</u>	<u>\$ 2,870</u>	<u>\$ 14,465</u>	<u>\$ 17,244</u>	<u>\$ (22,096)</u>	<u>\$ (384,563)</u>	<u>\$ (112,119)</u>

**CITY OF MARYSVILLE, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Fund – General Fund  
For the Year Ended December 31, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 1,358,500	\$ 1,358,500	\$ 1,314,981	\$ (43,519)
Municipal Income Taxes	13,310,776	13,310,776	14,094,213	783,437
Other Local Taxes	335,000	335,000	384,669	49,669
Intergovernmental Revenues	562,702	427,702	520,241	92,539
Charges for Services	1,343,237	1,478,237	1,609,339	131,102
Licenses and Permits	160,000	160,000	170,576	10,576
Investment Earnings	75,002	75,002	69,306	(5,696)
Donations	5,000	5,000	36,187	31,187
Fines and Forfeitures	578,500	578,500	637,497	58,997
All Other Revenues	32,000	32,000	23,770	(8,230)
Total Revenues	<u>17,760,717</u>	<u>17,760,717</u>	<u>18,860,779</u>	<u>1,100,062</u>
<b>Expenditures:</b>				
Security of Persons and Property:				
Police:				
Personal Services	4,019,536	3,966,968	3,575,834	391,134
Materials and Supplies	119,473	119,473	115,588	3,885
Contractual Services	185,081	185,281	119,575	65,706
Capital Outlay	228,619	280,987	275,655	5,332
Total Police	<u>4,552,709</u>	<u>4,552,709</u>	<u>4,086,652</u>	<u>466,057</u>
Fire:				
Personal Services	3,994,460	3,964,460	3,813,673	150,787
Materials and Supplies	68,309	98,309	96,871	1,438
Contractual Services	244,014	244,014	219,246	24,768
Capital Outlay	110,534	245,534	243,623	1,911
Total Fire	<u>4,417,317</u>	<u>4,552,317</u>	<u>4,373,413</u>	<u>178,904</u>
Municipal Court:				
Personal Services	796,204	784,956	733,727	51,229
Materials and Supplies	82,485	82,485	72,335	10,150
Contractual Services	59,161	70,409	42,842	27,567
Total Municipal Court	<u>937,850</u>	<u>937,850</u>	<u>848,904</u>	<u>88,946</u>
Total Security of Persons and Property	<u>9,907,876</u>	<u>10,042,876</u>	<u>9,308,969</u>	<u>733,907</u>

(Continued)



**CITY OF MARYSVILLE, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Fund – General Fund  
For the Year Ended December 31, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Health and Welfare Services:				
Cemetery:				
Materials and Supplies	2,347	2,347	1,977	370
Contractual Services	6,152	6,152	3,554	2,598
Total Cemetery	8,499	8,499	5,531	2,968
Street Lighting:				
Contractual Services	378,398	378,398	359,392	19,006
Total Public Health and Welfare Services	386,897	386,897	364,923	21,974
Leisure Time Activities:				
Recreation:				
Contractual Services	9,593	9,593	1,613	7,980
Total Leisure Time Activities	9,593	9,593	1,613	7,980
Community Environment:				
Public Service:				
Personal Services	144,451	173,326	130,299	43,027
Materials and Supplies	12,950	12,950	10,009	2,941
Contractual Services	19,619	19,669	12,419	7,250
Total Public Service	177,020	205,945	152,727	53,218
Buildings and Grounds:				
Personal Services	306,402	316,402	304,789	11,613
Materials and Supplies	58,155	64,365	62,570	1,795
Contractual Services	195,728	183,663	173,211	10,452
Total Buildings and Grounds	560,285	564,430	540,570	23,860
Total Community Environment	737,305	770,375	693,297	77,078
General Government:				
City Council:				
Personal Services	84,925	84,925	84,925	0
Materials and Supplies	5,358	5,358	2,178	3,180
Contractual Services	41,500	41,500	27,631	13,869
Total City Council	131,783	131,783	114,734	17,049

(Continued)

**CITY OF MARYSVILLE, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Fund – General Fund  
For the Year Ended December 31, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Mayor:				
Personal Services	16,000	16,000	16,000	0
Materials and Supplies	3,373	3,373	1,517	1,856
Contractual Services	206,309	206,309	180,004	26,305
Total Mayor	225,682	225,682	197,521	28,161
City Administrator:				
Personal Services	161,944	161,944	148,013	13,931
Materials and Supplies	3,784	3,784	2,679	1,105
Contractual Services	8,268	8,468	5,369	3,099
Total City Administrator	173,996	174,196	156,061	18,135
Human Resources:				
Personal Services	161,314	138,009	134,940	3,069
Materials and Supplies	5,797	5,797	5,424	373
Contractual Services	27,914	42,914	35,454	7,460
Total Human Resources	195,025	186,720	175,818	10,902
Law Director:				
Personal Services	115,310	115,310	114,189	1,121
Materials and Supplies	2,250	3,450	3,292	158
Contractual Services	79,998	79,998	78,702	1,296
Total Law Director	197,558	198,758	196,183	2,575
Finance:				
Personal Services	330,757	353,292	350,648	2,644
Materials and Supplies	53,049	53,049	52,739	310
Contractual Services	134,157	136,657	132,569	4,088
Total Finance	517,963	542,998	535,956	7,042
Employee Benefits:				
Personal Services	847,912	820,912	796,460	24,452
Income Tax Collection:				
Materials and Supplies	1,296	1,296	0	1,296

(Continued)

**CITY OF MARYSVILLE, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Fund – General Fund  
For the Year Ended December 31, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Information Technology:				
Personal Services	176,872	176,872	174,378	2,494
Materials and Supplies	5,448	5,448	5,379	69
Contractual Services	228,320	228,320	226,106	2,214
Total Information Technology	410,640	410,640	405,863	4,777
City Engineer:				
Personal Services	415,773	415,348	399,299	16,049
Materials and Supplies	55,389	55,389	44,417	10,972
Contractual Services	507,280	530,880	510,254	20,626
Total City Engineer	978,442	1,001,617	953,970	47,647
Civil Service Commission:				
Materials and Supplies	14	14	0	14
Contractual Services	2,047	2,047	42	2,005
Total Civil Service Commission	2,061	2,061	42	2,019
City Hall:				
Materials and Supplies	3,253	3,253	2,474	779
Contractual Services	47,453	47,453	26,840	20,613
Total City Hall	50,706	50,706	29,314	21,392
Total General Government	3,733,064	3,747,369	3,561,922	185,447
Total Expenditures	14,774,735	14,957,110	13,930,724	1,026,386
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,985,982	2,803,607	4,930,055	2,126,448
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	0	0	14,354	14,354
Transfers Out	(3,568,500)	(4,135,945)	(4,135,945)	0
Total Other Financing Sources (Uses)	(3,568,500)	(4,135,945)	(4,121,591)	14,354
Net Change In Fund Balance	(582,518)	(1,332,338)	808,464	2,140,802
Fund Balance at Beginning of Year	5,139,743	5,139,743	5,139,743	0
Prior Year Encumbrances	475,670	475,670	475,670	0
Fund Balance at End of Year	\$ 5,032,895	\$ 4,283,075	\$ 6,423,877	\$ 2,140,802

**CITY OF MARYSVILLE, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Fund – Coleman’s Crossing TIF – Debt Service Fund  
For the Year Ended December 31, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Payments in Lieu of Taxes	\$ 1,516,667	\$ 1,362,000	\$ 1,362,698	\$ 698
Total Revenues	<u>1,516,667</u>	<u>1,362,000</u>	<u>1,362,698</u>	<u>698</u>
<b>Expenditures:</b>				
Community Environment:				
Contractual Services	703,604	703,604	694,388	9,216
Debt Service:				
Principal Retirement	11,430,000	11,430,000	11,430,000	0
Interest and Fiscal Charges	256,461	256,461	256,461	0
Total Expenditures	<u>12,390,065</u>	<u>12,390,065</u>	<u>12,380,849</u>	<u>9,216</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,873,398)	(11,028,065)	(11,018,151)	9,914
<b>Other Financing Sources (Uses):</b>				
General Obligation Notes Issued	10,980,000	10,980,000	11,030,502	50,502
Total Other Financing Sources (Uses)	<u>10,980,000</u>	<u>10,980,000</u>	<u>11,030,502</u>	<u>50,502</u>
Net Change In Fund Balance	106,602	(48,065)	12,351	60,416
Fund Balance at Beginning of Year	233,162	233,162	233,162	0
Prior Year Encumbrances	11,749	11,749	11,749	0
Fund Balance at End of Year	<u>\$ 351,513</u>	<u>\$ 196,846</u>	<u>\$ 257,262</u>	<u>\$ 60,416</u>

**CITY OF MARYSVILLE, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Fund – Capital Improvements Project – Capital Projects Fund  
For the Year Ended December 31, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Capital Outlay:				
Engineering	11,095,312	12,023,408	11,700,633	322,775
Total Expenditures	11,095,312	12,023,408	11,700,633	322,775
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,095,312)	(12,023,408)	(11,700,633)	322,775
<b>Other Financing Sources (Uses):</b>				
Transfers In	134,500	701,945	701,945	0
Total Other Financing Sources (Uses)	134,500	701,945	701,945	0
Net Change In Fund Balance	(10,960,812)	(11,321,463)	(10,998,688)	322,775
Fund Balance at Beginning of Year	361,204	361,204	361,204	0
Prior Year Encumbrances	10,960,812	10,960,812	10,960,812	0
Fund Balance at End of Year	\$ 361,204	\$ 553	\$ 323,328	\$ 322,775

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
General Government:				
Contractual Services	10,000	10,000	9,434	566
Total Expenditures	10,000	10,000	9,434	566
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(10,000)	(9,434)	566
<b>Other Financing Sources (Uses):</b>				
Transfers In	10,000	10,000	10,000	0
Total Other Financing Sources (Uses)	10,000	10,000	10,000	0
Net Change In Fund Balance	0	0	566	566
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 566	\$ 566

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
General Government:				
Contractual Services	60,000	60,000	25,226	34,774
Total Expenditures	60,000	60,000	25,226	34,774
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60,000)	(60,000)	(25,226)	34,774
<b>Other Financing Sources (Uses):</b>				
Transfers In	30,000	30,000	30,000	0
Total Other Financing Sources (Uses)	30,000	30,000	30,000	0
Net Change In Fund Balance	(30,000)	(30,000)	4,774	34,774
Fund Balance at Beginning of Year	8,334	8,334	8,334	0
Prior Year Encumbrances	30,000	30,000	30,000	0
Fund Balance at End of Year	\$ 8,334	\$ 8,334	\$ 43,108	\$ 34,774

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
General Government:				
Contractual Services	7,500	7,500	7,380	120
Total Expenditures	7,500	7,500	7,380	120
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,500)	(7,500)	(7,380)	120
<b>Other Financing Sources (Uses):</b>				
Transfers In	7,500	7,500	7,500	0
Total Other Financing Sources (Uses)	7,500	7,500	7,500	0
Net Change In Fund Balance	0	0	120	120
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 120	\$ 120



**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	POOL FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$ 131,500	\$ 112,375	\$ 113,693	\$ 1,318
Total Revenues	<u>131,500</u>	<u>112,375</u>	<u>113,693</u>	<u>1,318</u>
<b>Expenditures:</b>				
Leisure Time Activities:				
Personal Services	82,465	78,565	77,025	1,540
Materials and Supplies	54,952	61,702	52,166	9,536
Contractual Services	<u>32,719</u>	<u>29,869</u>	<u>23,375</u>	<u>6,494</u>
Total Expenditures	<u>170,136</u>	<u>170,136</u>	<u>152,566</u>	<u>17,570</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,636)	(57,761)	(38,873)	18,888
Fund Balance at Beginning of Year	81,873	81,873	81,873	0
Prior Year Encumbrances	<u>7,671</u>	<u>7,671</u>	<u>7,671</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 50,908</u>	<u>\$ 31,783</u>	<u>\$ 50,671</u>	<u>\$ 18,888</u>

**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013***

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	CITY EVENTS FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$ 32,300	\$ 32,300	\$ 50,669	\$ 18,369
Total Revenues	<u>32,300</u>	<u>32,300</u>	<u>50,669</u>	<u>18,369</u>
<b>Expenditures:</b>				
General Government:				
Personal Services	51,639	52,264	46,581	5,683
Materials and Supplies	10,501	10,501	8,667	1,834
Contractual Services	<u>83,314</u>	<u>82,689</u>	<u>76,871</u>	<u>5,818</u>
Total Expenditures	<u>145,454</u>	<u>145,454</u>	<u>132,119</u>	<u>13,335</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(113,154)	(113,154)	(81,450)	31,704
<b>Other Financing Sources (Uses):</b>				
Transfers In	<u>112,000</u>	<u>112,000</u>	<u>112,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>112,000</u>	<u>112,000</u>	<u>112,000</u>	<u>0</u>
Net Change In Fund Balance	(1,154)	(1,154)	30,550	31,704
Fund Balance at Beginning of Year	7,805	7,805	7,805	0
Prior Year Encumbrances	<u>1,101</u>	<u>1,101</u>	<u>1,101</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,752</u>	<u>\$ 7,752</u>	<u>\$ 39,456</u>	<u>\$ 31,704</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 107,624	\$ 101,000	\$ 105,771	\$ 4,771
Intergovernmental Revenues	10,763	10,763	11,700	937
Total Revenues	<u>118,387</u>	<u>111,763</u>	<u>117,471</u>	<u>5,708</u>
<b>Expenditures:</b>				
Security of Persons and Property - Police:				
Personal Services	119,000	119,000	119,000	0
Contractual Services	2,249	2,249	2,069	180
Total Expenditures	<u>121,249</u>	<u>121,249</u>	<u>121,069</u>	<u>180</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,862)	(9,486)	(3,598)	5,888
Fund Balance at Beginning of Year	10,668	10,668	10,668	0
Fund Balance at End of Year	<u>\$ 7,806</u>	<u>\$ 1,182</u>	<u>\$ 7,070</u>	<u>\$ 5,888</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 107,624	\$ 101,000	\$ 105,771	\$ 4,771
Intergovernmental Revenues	10,763	10,763	11,700	937
Total Revenues	<u>118,387</u>	<u>111,763</u>	<u>117,471</u>	<u>5,708</u>
<b>Expenditures:</b>				
Security of Persons and Property - Fire:				
Personal Services	119,000	119,000	119,000	0
Contractual Services	2,249	2,249	2,069	180
Total Expenditures	<u>121,249</u>	<u>121,249</u>	<u>121,069</u>	<u>180</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,862)	(9,486)	(3,598)	5,888
Fund Balance at Beginning of Year	<u>10,668</u>	<u>10,668</u>	<u>10,668</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,806</u>	<u>\$ 1,182</u>	<u>\$ 7,070</u>	<u>\$ 5,888</u>

**CITY OF MARYSVILLE, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013***

<b>POLICE GRANT FUND</b>				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 10,000	\$ 1,870	\$ 1,870	\$ 0
Total Revenues	<u>10,000</u>	<u>1,870</u>	<u>1,870</u>	<u>0</u>
<b>Expenditures:</b>				
Security of Persons and Property - Police:				
Contractual Services	10,210	6,210	4,372	1,838
Total Expenditures	<u>10,210</u>	<u>6,210</u>	<u>4,372</u>	<u>1,838</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(210)	(4,340)	(2,502)	1,838
Fund Balance at Beginning of Year	5,015	5,015	5,015	0
Prior Year Encumbrances	210	210	210	0
Fund Balance at End of Year	<u>\$ 5,015</u>	<u>\$ 885</u>	<u>\$ 2,723</u>	<u>\$ 1,838</u>

**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013***

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	FIRE GRANT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 10,000	\$ 4,000	\$ 4,000	\$ 0
Total Revenues	<u>10,000</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
<b>Expenditures:</b>				
Security of Persons and Property - Fire:				
Contractual Services	<u>10,555</u>	<u>6,555</u>	<u>5,799</u>	<u>756</u>
Total Expenditures	<u>10,555</u>	<u>6,555</u>	<u>5,799</u>	<u>756</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(555)	(2,555)	(1,799)	756
Fund Balance at Beginning of Year	2,272	2,272	2,272	0
Prior Year Encumbrances	<u>555</u>	<u>555</u>	<u>555</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,272</u>	<u>\$ 272</u>	<u>\$ 1,028</u>	<u>\$ 756</u>

**CITY OF MARYSVILLE, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

<b>STREET MAINTENANCE FUND</b>				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 770,000	\$ 746,000	\$ 761,750	\$ 15,750
Investment Earnings	75	75	2,402	2,327
All Other Revenues	10,000	180,590	174,089	(6,501)
Total Revenues	<u>780,075</u>	<u>926,665</u>	<u>938,241</u>	<u>11,576</u>
<b>Expenditures:</b>				
Transportation:				
Personal Services	680,962	680,962	643,395	37,567
Materials and Supplies	384,789	384,789	342,717	42,072
Contractual Services	266,107	242,107	199,805	42,302
Capital Outlay	373,429	373,429	372,143	1,286
Total Expenditures	<u>1,705,287</u>	<u>1,681,287</u>	<u>1,558,060</u>	<u>123,227</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(925,212)	(754,622)	(619,819)	134,803
<b>Other Financing Sources (Uses):</b>				
Transfers In	665,000	665,000	665,000	0
Total Other Financing Sources (Uses)	<u>665,000</u>	<u>665,000</u>	<u>665,000</u>	<u>0</u>
Net Change In Fund Balance	(260,212)	(89,622)	45,181	134,803
Fund Balance at Beginning of Year	428,415	428,415	428,415	0
Prior Year Encumbrances	130,672	130,672	130,672	0
Fund Balance at End of Year	<u>\$ 298,875</u>	<u>\$ 469,465</u>	<u>\$ 604,268</u>	<u>\$ 134,803</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 10,000	\$ 0	\$ 0	\$ 0
Total Revenues	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Security of Persons and Property - Police:				
Materials and Supplies	3,000	3,000	361	2,639
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Total Expenditures	<u>8,000</u>	<u>8,000</u>	<u>5,361</u>	<u>2,639</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,000	(8,000)	(5,361)	2,639
Fund Balance at Beginning of Year	<u>15,497</u>	<u>15,497</u>	<u>15,497</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 17,497</u>	<u>\$ 7,497</u>	<u>\$ 10,136</u>	<u>\$ 2,639</u>



**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 20,000	\$ 2,480	\$ 3,950	\$ 1,470
Total Revenues	<u>20,000</u>	<u>2,480</u>	<u>3,950</u>	<u>1,470</u>
<b>Expenditures:</b>				
Security of Persons and Property - Police:				
Materials and Supplies	6,000	6,000	300	5,700
Capital Outlay	<u>14,000</u>	<u>14,000</u>	<u>786</u>	<u>13,214</u>
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>1,086</u>	<u>18,914</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(17,520)	2,864	20,384
Fund Balance at Beginning of Year	<u>73,821</u>	<u>73,821</u>	<u>73,821</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 73,821</u>	<u>\$ 56,301</u>	<u>\$ 76,685</u>	<u>\$ 20,384</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 1,500	\$ 1,000	\$ 1,314	\$ 314
Total Revenues	<u>1,500</u>	<u>1,000</u>	<u>1,314</u>	<u>314</u>
<b>Expenditures:</b>				
Security of Persons and Property - Police:				
Contractual Services	<u>750</u>	<u>750</u>	<u>245</u>	<u>505</u>
Total Expenditures	<u>750</u>	<u>750</u>	<u>245</u>	<u>505</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	750	250	1,069	819
Fund Balance at Beginning of Year	<u>27,103</u>	<u>27,103</u>	<u>27,103</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 27,853</u>	<u>\$ 27,353</u>	<u>\$ 28,172</u>	<u>\$ 819</u>

**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	161,880	161,880	161,880	0
Fund Balance at End of Year	<u>\$ 161,880</u>	<u>\$ 161,880</u>	<u>\$ 161,880</u>	<u>\$ 0</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 61,000	\$ 61,000	\$ 61,606	\$ 606
Investment Earnings	40	40	420	380
All Other Revenues	15,000	15,000	26,062	11,062
Total Revenues	<u>76,040</u>	<u>76,040</u>	<u>88,088</u>	<u>12,048</u>
<b>Expenditures:</b>				
Transportation:				
Materials and Supplies	104,089	104,089	98,678	5,411
Contractual Services	90,492	90,492	75,427	15,065
Total Expenditures	<u>194,581</u>	<u>194,581</u>	<u>174,105</u>	<u>20,476</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(118,541)	(118,541)	(86,017)	32,524
<b>Other Financing Sources (Uses):</b>				
Transfers In	68,000	68,000	68,000	0
Total Other Financing Sources (Uses)	<u>68,000</u>	<u>68,000</u>	<u>68,000</u>	<u>0</u>
Net Change In Fund Balance	(50,541)	(50,541)	(18,017)	32,524
Fund Balance at Beginning of Year	90,919	90,919	90,919	0
Prior Year Encumbrances	32,581	32,581	32,581	0
Fund Balance at End of Year	<u>\$ 72,959</u>	<u>\$ 72,959</u>	<u>\$ 105,483</u>	<u>\$ 32,524</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 25,000	\$ 25,000	\$ 26,035	\$ 1,035
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>26,035</u>	<u>1,035</u>
<b>Expenditures:</b>				
Security of Persons and Property - Other:				
Contractual Services	<u>225,000</u>	<u>225,000</u>	<u>200,000</u>	<u>25,000</u>
Total Expenditures	<u>225,000</u>	<u>225,000</u>	<u>200,000</u>	<u>25,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(200,000)	(200,000)	(173,965)	26,035
Fund Balance at Beginning of Year	175,789	175,789	175,789	0
Prior Year Encumbrances	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 175,789</u>	<u>\$ 175,789</u>	<u>\$ 201,824</u>	<u>\$ 26,035</u>

**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 25,000	\$ 25,000	\$ 26,102	\$ 1,102
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>26,102</u>	<u>1,102</u>
<b>Expenditures:</b>				
Security of Persons and Property - Other:				
Contractual Services	<u>129,161</u>	<u>129,161</u>	<u>105,334</u>	<u>23,827</u>
Total Expenditures	<u>129,161</u>	<u>129,161</u>	<u>105,334</u>	<u>23,827</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(104,161)	(104,161)	(79,232)	24,929
Fund Balance at Beginning of Year	171,207	171,207	171,207	0
Prior Year Encumbrances	<u>29,161</u>	<u>29,161</u>	<u>29,161</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 96,207</u>	<u>\$ 96,207</u>	<u>\$ 121,136</u>	<u>\$ 24,929</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>MUNICIPAL COURT SPECIAL PROJECTS FUND</b>				
<b>Revenues:</b>				
Charges for Services	\$ 4,000	\$ 4,000	\$ 3,907	\$ (93)
Fines and Forfeitures	55,000	55,000	56,573	1,573
Total Revenues	59,000	59,000	60,480	1,480
<b>Expenditures:</b>				
Security of Persons and Property - Other:				
Contractual Services	195,671	195,671	116,752	78,919
Total Expenditures	195,671	195,671	116,752	78,919
Excess (Deficiency) of Revenues Over (Under) Expenditures	(136,671)	(136,671)	(56,272)	80,399
Fund Balance at Beginning of Year	267,481	267,481	267,481	0
Prior Year Encumbrances	95,671	95,671	95,671	0
Fund Balance at End of Year	\$ 226,481	\$ 226,481	\$ 306,880	\$ 80,399

**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 27,500	\$ 15,000	\$ 15,244	\$ 244
Total Revenues	<u>27,500</u>	<u>15,000</u>	<u>15,244</u>	<u>244</u>
<b>Expenditures:</b>				
Security of Persons and Property - Other:				
Contractual Services	<u>32,925</u>	<u>32,925</u>	<u>0</u>	<u>32,925</u>
Total Expenditures	<u>32,925</u>	<u>32,925</u>	<u>0</u>	<u>32,925</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,425)	(17,925)	15,244	33,169
Fund Balance at Beginning of Year	207,006	207,006	207,006	0
Prior Year Encumbrances	<u>425</u>	<u>425</u>	<u>425</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 202,006</u>	<u>\$ 189,506</u>	<u>\$ 222,675</u>	<u>\$ 33,169</u>



**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013***

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	2008 CHIP GRANT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	70	70	70	0
Fund Balance at End of Year	<u>\$ 70</u>	<u>\$ 70</u>	<u>\$ 70</u>	<u>\$ 0</u>

**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013***

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	ELJER PARK FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Investment Earnings	\$ 15	\$ 0	\$ 0	\$ 0
Total Revenues	<u>15</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	15	0	0	0
Fund Balance at Beginning of Year	<u>31,523</u>	<u>31,523</u>	<u>31,523</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 31,538</u>	<u>\$ 31,523</u>	<u>\$ 31,523</u>	<u>\$ 0</u>

**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013***

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<b>CEMETERY MAINTENANCE FUND</b>				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	15,060	15,060	15,060	0
Fund Balance at End of Year	<u>\$ 15,060</u>	<u>\$ 15,060</u>	<u>\$ 15,060</u>	<u>\$ 0</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Investment Earnings	\$ 2	\$ 2	\$ 38	\$ 36
Total Revenues	<u>2</u>	<u>2</u>	<u>38</u>	<u>36</u>
<b>Expenditures:</b>				
Security of Persons and Property:				
Materials and Supplies	340	340	0	340
Total Expenditures	<u>340</u>	<u>340</u>	<u>0</u>	<u>340</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(338)	(338)	38	376
Fund Balance at Beginning of Year	10,232	10,232	10,232	0
Prior Year Encumbrances	40	40	40	0
Fund Balance at End of Year	<u>\$ 9,934</u>	<u>\$ 9,934</u>	<u>\$ 10,310</u>	<u>\$ 376</u>

**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 20,000	\$ 12,000	\$ 13,683	\$ 1,683
Total Revenues	<u>20,000</u>	<u>12,000</u>	<u>13,683</u>	<u>1,683</u>
<b>Expenditures:</b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,000	12,000	13,683	1,683
Fund Balance at Beginning of Year	<u>73,828</u>	<u>73,828</u>	<u>73,828</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 93,828</u>	<u>\$ 85,828</u>	<u>\$ 87,511</u>	<u>\$ 1,683</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 25,000	\$ 19,400	\$ 19,794	\$ 394
Total Revenues	<u>25,000</u>	<u>19,400</u>	<u>19,794</u>	<u>394</u>
<b>Expenditures:</b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,000	19,400	19,794	394
Fund Balance at Beginning of Year	<u>100,507</u>	<u>100,507</u>	<u>100,507</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 125,507</u>	<u>\$ 119,907</u>	<u>\$ 120,301</u>	<u>\$ 394</u>

**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 421,613	\$ 421,613	\$ 0
Total Revenues	<u>0</u>	<u>421,613</u>	<u>421,613</u>	<u>0</u>
<b>Expenditures:</b>				
Community Environment:				
Contractual Services	<u>0</u>	<u>449,438</u>	<u>286,002</u>	<u>163,436</u>
Total Expenditures	<u>0</u>	<u>449,438</u>	<u>286,002</u>	<u>163,436</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(27,825)	135,611	163,436
Fund Balance at Beginning of Year	<u>34,427</u>	<u>34,427</u>	<u>34,427</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 34,427</u>	<u>\$ 6,602</u>	<u>\$ 170,038</u>	<u>\$ 163,436</u>

**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013***

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<b>NEIGHBORHOOD STABILIZATION PROJECT FUND</b>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>237</u>	<u>237</u>	<u>237</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 237</u>	<u>\$ 237</u>	<u>\$ 237</u>	<u>\$ 0</u>



**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 0	\$ 0	\$ 7,088	\$ 7,088
Total Revenues	<u>0</u>	<u>0</u>	<u>7,088</u>	<u>7,088</u>
<b>Expenditures:</b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	7,088	7,088
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,088</u>	<u>\$ 7,088</u>

**CITY OF MARYSVILLE, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2013***

<b>DEBT SERVICE FUND</b>				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Special Assessments	\$ 20,000	\$ 20,000	\$ 21,290	\$ 1,290
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>21,290</u>	<u>1,290</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	6,925,000	6,925,000	6,925,000	0
Interest and Fiscal Charges	<u>810,114</u>	<u>810,114</u>	<u>805,614</u>	<u>4,500</u>
Total Expenditures	<u>7,735,114</u>	<u>7,735,114</u>	<u>7,730,614</u>	<u>4,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,715,114)	(7,715,114)	(7,709,324)	5,790
<b>Other Financing Sources (Uses):</b>				
General Obligation Notes Issued	5,150,000	5,150,000	5,155,582	5,582
Transfers In	<u>2,541,500</u>	<u>2,541,500</u>	<u>2,541,500</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>7,691,500</u>	<u>7,691,500</u>	<u>7,697,082</u>	<u>5,582</u>
Net Change In Fund Balance	(23,614)	(23,614)	(12,242)	11,372
Fund Balance at Beginning of Year	<u>25,952</u>	<u>25,952</u>	<u>25,952</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,338</u>	<u>\$ 2,338</u>	<u>\$ 13,710</u>	<u>\$ 11,372</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Licenses and Permits	\$ 0	\$ 51,059	\$ 57,368	\$ 6,309
Total Revenues	<u>0</u>	<u>51,059</u>	<u>57,368</u>	<u>6,309</u>
<b>Expenditures:</b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	51,059	57,368	6,309
Fund Balance at Beginning of Year	<u>24,840</u>	<u>24,840</u>	<u>24,840</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 24,840</u>	<u>\$ 75,899</u>	<u>\$ 82,208</u>	<u>\$ 6,309</u>

**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	3,930	3,930	3,930	0
Fund Balance at End of Year	<u>\$ 3,930</u>	<u>\$ 3,930</u>	<u>\$ 3,930</u>	<u>\$ 0</u>

**CITY OF MARYSVILLE, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013***

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**MILFORD AVENUE IMPROVEMENT PROJECT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>8,975</u>	<u>8,975</u>	<u>8,975</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 8,975</u></u>	<u><u>\$ 8,975</u></u>	<u><u>\$ 8,975</u></u>	<u><u>\$ 0</u></u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 110,000	\$ 100,680	\$ 0	\$ (100,680)
Total Revenues	<u>110,000</u>	<u>100,680</u>	<u>0</u>	<u>(100,680)</u>
<b>Expenditures:</b>				
Capital Outlay:				
Street Maintenance	110,000	100,680	2,654	98,026
Total Expenditures	<u>110,000</u>	<u>100,680</u>	<u>2,654</u>	<u>98,026</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	(2,654)	(2,654)
Fund Balance at Beginning of Year	2,654	2,654	2,654	0
Fund Balance at End of Year	<u>\$ 2,654</u>	<u>\$ 2,654</u>	<u>\$ 0</u>	<u>\$ (2,654)</u>

**CITY OF MARYSVILLE, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013**

<b>CDBG FORMULA GRANT FUND</b>				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 54,000	\$ 52,945	\$ 52,945	\$ 0
Total Revenues	<u>54,000</u>	<u>52,945</u>	<u>52,945</u>	<u>0</u>
<b>Expenditures:</b>				
Community Environment:				
Contractual Services	54,000	56,824	56,822	2
Total Expenditures	<u>54,000</u>	<u>56,824</u>	<u>56,822</u>	<u>2</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(3,879)	(3,877)	2
Fund Balance at Beginning of Year	<u>17,039</u>	<u>17,039</u>	<u>17,039</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 17,039</u>	<u>\$ 13,160</u>	<u>\$ 13,162</u>	<u>\$ 2</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013**

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<b>JOB READINESS SITE GRANT FUND</b>				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 425,000	\$ 281,976	\$ 281,976	\$ 0
Total Revenues	<u>425,000</u>	<u>281,976</u>	<u>281,976</u>	<u>0</u>
<b>Expenditures:</b>				
Community Environment:				
Capital Outlay	425,000	281,976	281,976	0
Total Expenditures	<u>425,000</u>	<u>281,976</u>	<u>281,976</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>163,246</u>	<u>163,246</u>	<u>163,246</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 163,246</u>	<u>\$ 163,246</u>	<u>\$ 163,246</u>	<u>\$ 0</u>



**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 89,125	\$ 89,125	\$ 0
Total Revenues	<u>0</u>	<u>89,125</u>	<u>89,125</u>	<u>0</u>
<b>Expenditures:</b>				
Capital Outlay:				
Street Maintenance	<u>111,331</u>	<u>200,456</u>	<u>173,402</u>	<u>27,054</u>
Total Expenditures	<u>111,331</u>	<u>200,456</u>	<u>173,402</u>	<u>27,054</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(111,331)	(111,331)	(84,277)	27,054
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances	<u>111,331</u>	<u>111,331</u>	<u>111,331</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 27,054</u>	<u>\$ 27,054</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 147,714	\$ 147,714	\$ 0
Total Revenues	<u>0</u>	<u>147,714</u>	<u>147,714</u>	<u>0</u>
<b>Expenditures:</b>				
Capital Outlay:				
Street Maintenance	<u>162,177</u>	<u>309,891</u>	<u>295,426</u>	<u>14,465</u>
Total Expenditures	<u>162,177</u>	<u>309,891</u>	<u>295,426</u>	<u>14,465</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(162,177)	(162,177)	(147,712)	14,465
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances	<u>162,177</u>	<u>162,177</u>	<u>162,177</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,465</u>	<u>\$ 14,465</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Capital Outlay:				
Street Maintenance	100,000	100,000	100,000	0
Total Expenditures	100,000	100,000	100,000	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,000)	(100,000)	(100,000)	0
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances	100,000	100,000	100,000	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF MARYSVILLE, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013***

<b>SAFE ROUTES TO SCHOOL GRANT FUND</b>				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 3,791	\$ 3,791	\$ 0
Total Revenues	<u>0</u>	<u>3,791</u>	<u>3,791</u>	<u>0</u>
<b>Expenditures:</b>				
Capital Outlay:				
Street Maintenance	493	4,284	0	4,284
Total Expenditures	<u>493</u>	<u>4,284</u>	<u>0</u>	<u>4,284</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(493)	(493)	3,791	4,284
Fund Balance at Beginning of Year	500	500	500	0
Prior Year Encumbrances	493	493	493	0
Fund Balance at End of Year	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 4,784</u>	<u>\$ 4,284</u>

**CITY OF MARYSVILLE, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 322,434	\$ 39,068	\$ (283,366)
Total Revenues	<u>0</u>	<u>322,434</u>	<u>39,068</u>	<u>(283,366)</u>
<b>Expenditures:</b>				
Capital Outlay:				
Street Maintenance	0	509,219	509,219	0
Total Expenditures	<u>0</u>	<u>509,219</u>	<u>509,219</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(186,785)	(470,151)	(283,366)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ (186,785)</u>	<u>\$ (470,151)</u>	<u>\$ (283,366)</u>

***Fiduciary Funds***

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Fiduciary fund types are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

***Agency Funds***

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**Municipal Court Fund**

To account for funds that flow through the municipal court office.

**Law Library Fund**

To account for the share of fines collected by the Municipal Court to provide a County Law Library and resources for use by members of the County Bar Association.

**Unclaimed Monies Fund**

To account for monies that are due to others who cannot be immediately located.

**Union County Port Authority Fund**

To account for monies that are due to the Port Authority.

**CITY OF MARYSVILLE, OHIO**

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
<b><u>Municipal Court</u></b>				
Assets:				
Cash and Cash Equivalents	\$140,042	\$2,094,095	(\$2,117,498)	\$116,639
Total Assets	<u>\$140,042</u>	<u>\$2,094,095</u>	<u>(\$2,117,498)</u>	<u>\$116,639</u>
Liabilities:				
Due to Others	\$140,042	\$2,094,095	(\$2,117,498)	\$116,639
Total Liabilities	<u>\$140,042</u>	<u>\$2,094,095</u>	<u>(\$2,117,498)</u>	<u>\$116,639</u>
<b><u>Law Library</u></b>				
Assets:				
Cash and Cash Equivalents	\$3,772	\$72,719	(\$72,708)	\$3,783
Total Assets	<u>\$3,772</u>	<u>\$72,719</u>	<u>(\$72,708)</u>	<u>\$3,783</u>
Liabilities:				
Due to Others	\$3,772	\$72,719	(\$72,708)	\$3,783
Total Liabilities	<u>\$3,772</u>	<u>\$72,719</u>	<u>(\$72,708)</u>	<u>\$3,783</u>
<b><u>Unclaimed Monies</u></b>				
Assets:				
Cash and Cash Equivalents	\$36,770	\$1,327	(\$125)	\$37,972
Total Assets	<u>\$36,770</u>	<u>\$1,327</u>	<u>(\$125)</u>	<u>\$37,972</u>
Liabilities:				
Due to Others	\$36,770	\$1,327	(\$125)	\$37,972
Total Liabilities	<u>\$36,770</u>	<u>\$1,327</u>	<u>(\$125)</u>	<u>\$37,972</u>
<b><u>Union County Port Authority</u></b>				
Assets:				
Cash and Cash Equivalents	\$0	\$7,500	(\$1,250)	\$6,250
Total Assets	<u>\$0</u>	<u>\$7,500</u>	<u>(\$1,250)</u>	<u>\$6,250</u>
Liabilities:				
Due to Others	\$0	\$7,500	(\$1,250)	\$6,250
Total Liabilities	<u>\$0</u>	<u>\$7,500</u>	<u>(\$1,250)</u>	<u>\$6,250</u>
<b><u>Totals - Agency Funds</u></b>				
Assets:				
Cash and Cash Equivalents	\$180,584	\$2,175,641	(\$2,191,581)	\$164,644
Total Assets	<u>\$180,584</u>	<u>\$2,175,641</u>	<u>(\$2,191,581)</u>	<u>\$164,644</u>
Liabilities:				
Due to Others	\$180,584	\$2,175,641	(\$2,191,581)	\$164,644
Total Liabilities	<u>\$180,584</u>	<u>\$2,175,641</u>	<u>(\$2,191,581)</u>	<u>\$164,644</u>





## ***STATISTICAL TABLES***

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

### ***Contents***

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<b>Financial Trends</b>	S 2 – S 13
These schedules contain trend information to help the reader understand how the City’s financial position has changed over time.	
<b>Revenue Capacity</b>	S 14 – S 17
These schedules contain information to help the reader understand and assess the factors affecting the City’s ability to generate its most significant local revenue source, the income tax.	
<b>Debt Capacity</b>	S 18 – S 27
These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	S 28 – S 33
These schedules offer economic and demographic indicators to help the reader understand the environment within which the City’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	S 34 – S 37
These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.	

**Sources Note:**

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

## **CITY OF MARYSVILLE, OHIO**

*Net Position by Component  
Last Ten Years  
(accrual basis of accounting)*

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$22,293,967	\$21,744,004	\$21,504,703	\$19,705,560
Restricted	4,945,925	3,268,064	6,754,627	4,358,757
Unrestricted (Deficit)	1,533,015	4,956,121	2,424,444	6,541,734
Total Governmental Activities Net Position	<u>\$28,772,907</u>	<u>\$29,968,189</u>	<u>\$30,683,774</u>	<u>\$30,606,051</u>
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	\$8,511,737	\$20,628,847	\$12,880,967	\$23,197,827
Restricted	13,439,635	66,798,211	77,051,521	106,406,724
Unrestricted	6,411,633	(55,073,620)	(55,330,568)	(90,006,281)
Total Business-type Activities Net Position	<u>\$28,363,005</u>	<u>\$32,353,438</u>	<u>\$34,601,920</u>	<u>\$39,598,270</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	\$30,805,704	\$42,372,851	\$34,385,670	\$42,903,387
Restricted	18,385,560	70,066,275	83,806,148	110,765,481
Unrestricted	7,944,648	(50,117,499)	(52,906,124)	(83,464,547)
Total Primary Government Net Position	<u>\$57,135,912</u>	<u>\$62,321,627</u>	<u>\$65,285,694</u>	<u>\$70,204,321</u>

Source: Finance Director's Office

**CITY OF MARYSVILLE, OHIO**

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2008	2009	2010	2011	2012	2013
\$21,116,933	\$22,141,194	\$21,674,744	\$22,891,629	\$40,546,400	\$30,698,813
4,008,736	3,328,917	4,110,446	4,161,559	3,180,891	3,409,352
5,130,470	4,529,769	8,555,721	10,362,675	(2,212,537)	9,792,995
<u>\$30,256,139</u>	<u>\$29,999,880</u>	<u>\$34,340,911</u>	<u>\$37,415,863</u>	<u>\$41,514,754</u>	<u>\$43,901,160</u>
\$30,514,074	\$22,937,908	\$21,138,692	\$20,372,662	\$28,647,456	\$26,595,566
32,676,639	6,781,143	4,537,001	5,070,401	4,830,844	7,300,290
(13,779,372)	26,650,472	30,609,300	28,690,074	18,497,461	21,203,974
<u>\$49,411,341</u>	<u>\$56,369,523</u>	<u>\$56,284,993</u>	<u>\$54,133,137</u>	<u>\$51,975,761</u>	<u>\$55,099,830</u>
\$51,631,007	\$45,079,102	\$42,813,436	\$43,264,291	\$69,193,856	\$57,294,379
36,685,375	10,110,060	8,647,447	9,231,960	8,011,735	10,709,642
(8,648,902)	31,180,241	39,165,021	39,052,749	16,284,924	30,996,969
<u>\$79,667,480</u>	<u>\$86,369,403</u>	<u>\$90,625,904</u>	<u>\$91,549,000</u>	<u>\$93,490,515</u>	<u>\$99,000,990</u>

## CITY OF MARYSVILLE, OHIO

### Changes in Net Position Last Ten Years (accrual basis of accounting)

	2004	2005	2006	2007
<b>Expenses</b>				
Governmental Activities:				
Security of Persons and Property	\$6,148,640	\$6,527,339	\$6,591,145	\$6,996,140
Public Health Services	370,217	422,898	486,248	524,249
Leisure Time Activities	290,630	313,423	394,331	372,573
Community Environment	792,174	976,322	874,592	1,000,616
Transportation	2,301,526	2,432,895	2,525,637	2,962,282
General Government	1,998,307	1,959,350	2,184,451	2,520,151
Interest and Fiscal Charges	551,204	720,986	1,002,941	1,458,978
<i>Total Governmental Activities Expenses</i>	<u>12,452,698</u>	<u>13,353,213</u>	<u>14,059,345</u>	<u>15,834,989</u>
Business-type Activities:				
Sewer	3,804,403	5,934,435	10,067,019	10,152,835
Water	3,300,814	3,313,383	3,633,286	4,499,050
Stormwater	20,596	179,658	263,048	373,767
Sanitation	938,280	866,181	1,124,480	1,160,948
<i>Total Business-type Activities Expenses</i>	<u>8,064,093</u>	<u>10,293,657</u>	<u>15,087,833</u>	<u>16,186,600</u>
<i>Total Primary Government Expenses</i>	<u>\$20,516,791</u>	<u>\$23,646,870</u>	<u>\$29,147,178</u>	<u>\$32,021,589</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
Security of Persons and Property	\$1,364,157	\$1,298,850	\$1,644,050	\$1,550,623
Public Health Services	64,024	59,581	62,746	50,426
Leisure Time Activities	219,801	219,748	251,257	167,362
Community Environment	0	0	17,345	0
Transportation	0	0	0	0
General Government	192,281	227,789	381,997	229,954
Operating Grants and Contributions	1,304,976	1,027,791	1,038,267	1,082,881
Capital Grants and Contributions	0	1,046,112	158,822	447,806
<i>Total Governmental Activities Program Revenues</i>	<u>3,145,239</u>	<u>3,879,871</u>	<u>3,554,484</u>	<u>3,529,052</u>

**CITY OF MARYSVILLE, OHIO**

2008	2009	2010	2011	2012	2013
\$7,823,056	\$8,231,839	\$8,065,669	\$8,357,902	\$10,066,129	\$8,915,295
516,104	533,704	356,768	352,838	345,051	325,370
340,268	357,477	318,027	306,972	322,349	226,792
995,303	1,592,190	1,785,546	2,341,633	1,439,869	2,096,032
3,146,685	2,937,757	2,826,219	3,516,857	2,477,865	3,698,119
2,802,315	2,890,567	3,083,726	3,444,437	3,339,059	4,052,416
843,246	882,409	572,550	803,104	1,286,722	1,145,930
<u>16,466,977</u>	<u>17,425,943</u>	<u>17,008,505</u>	<u>19,123,743</u>	<u>19,277,044</u>	<u>20,459,954</u>
6,766,573	5,109,903	11,703,017	14,315,809	13,872,985	12,049,523
4,169,129	4,636,236	5,499,245	5,457,933	6,146,165	5,475,924
551,882	464,076	362,964	434,154	524,399	614,393
1,139,329	1,244,236	1,271,205	1,333,054	1,436,775	1,481,877
<u>12,626,913</u>	<u>11,454,451</u>	<u>18,836,431</u>	<u>21,540,950</u>	<u>21,980,324</u>	<u>19,621,717</u>
<u>\$29,093,890</u>	<u>\$28,880,394</u>	<u>\$35,844,936</u>	<u>\$40,664,693</u>	<u>\$41,257,368</u>	<u>\$40,081,671</u>
\$1,471,439	\$1,526,755	\$1,539,922	\$1,693,413	\$1,793,546	\$1,544,874
51,108	62,362	46,000	45,625	52,503	50,830
181,849	119,681	721,751	799,970	890,687	640,659
0	0	0	0	0	0
0	79,235	142,033	145,493	44,951	202,097
0	1,991	279,985	97,056	95,067	150,535
1,355,899	1,010,400	1,871,206	1,658,421	984,900	1,360,249
465,554	1,427,027	1,766,014	493,053	1,105,468	614,619
<u>3,525,849</u>	<u>4,227,451</u>	<u>6,366,911</u>	<u>4,933,031</u>	<u>4,967,122</u>	<u>4,563,863</u>

(Continued)

## CITY OF MARYSVILLE, OHIO

*Changes in Net Position*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2004	2005	2006	2007
Business-type Activities:				
Charges for Services				
Sewer	5,936,165	6,134,515	6,544,342	8,064,427
Water	5,177,186	5,670,924	6,130,787	6,915,380
Stormwater	356,595	470,772	485,587	538,506
Sanitation	995,278	1,027,384	1,121,201	1,139,063
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	0	0	600,000	707,441
<i>Total Business-type Activities Program Revenues</i>	<u>12,465,224</u>	<u>13,303,595</u>	<u>14,881,917</u>	<u>17,364,817</u>
<i>Total Primary Government Program Revenues</i>	<u>15,610,463</u>	<u>17,183,466</u>	<u>18,436,401</u>	<u>20,893,869</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(9,307,459)	(9,473,342)	(10,504,861)	(12,305,937)
Business-type Activities	4,401,131	3,009,938	(205,916)	1,178,217
<i>Total Primary Government</i>	<u>(\$4,906,328)</u>	<u>(\$6,463,404)</u>	<u>(\$10,710,777)</u>	<u>(\$11,127,720)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes	\$1,501,443	\$1,721,313	\$1,776,516	\$2,238,058
Municipal Income Taxes	6,762,402	6,762,338	7,298,756	8,053,835
Other Local Taxes	95,545	121,544	116,899	104,878
Payments in Lieu of Taxes	0	0	0	0
Grants and Entitlements not				
Restricted to Specific Programs	683,543	802,391	570,918	588,945
Gain on Sale of Capital Assets	0	0	0	0
Investment Earnings	170,432	789,859	1,036,575	915,825
Miscellaneous	310,090	329,369	420,782	279,689
Premium on Issued Debt	0	0	0	0
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>9,523,455</u>	<u>10,526,814</u>	<u>11,220,446</u>	<u>12,181,230</u>
Business-type Activities:				
Payments in Lieu of Taxes	0	0	0	0
Gain on Sale of Capital Assets	0	0	0	0
Investment Earnings	3,712	13,757	2,340,070	3,640,525
Miscellaneous	67,096	80,857	114,328	156,846
Transfers	0	0	0	0
<i>Total Business-type Activities</i>	<u>70,808</u>	<u>94,614</u>	<u>2,454,398</u>	<u>3,797,371</u>
<i>Total Primary Government</i>	<u>\$9,594,263</u>	<u>\$10,621,428</u>	<u>\$13,674,844</u>	<u>\$15,978,601</u>
<b>Change in Net Position</b>				
Governmental Activities	\$215,996	\$1,053,472	\$715,585	(\$124,707)
Business-type Activities	4,471,939	3,104,552	2,248,482	4,975,588
<i>Total Primary Government Change in Net Position</i>	<u>\$4,687,935</u>	<u>\$4,158,024</u>	<u>\$2,964,067</u>	<u>\$4,850,881</u>

Source: Finance Director's Office

**CITY OF MARYSVILLE, OHIO**

2008	2009	2010	2011	2012	2013
7,630,582	7,458,511	7,762,151	8,648,140	9,555,924	11,284,134
6,312,969	6,816,999	7,103,702	7,161,890	7,154,859	7,959,229
493,176	503,772	560,719	544,835	589,363	622,277
1,122,553	1,391,143	1,365,302	1,360,247	1,384,509	1,398,336
8,787	6,881	0	0	0	0
3,612,353	1,386,178	905,366	414,314	0	104,761
<u>19,180,420</u>	<u>17,563,484</u>	<u>17,697,240</u>	<u>18,129,426</u>	<u>18,684,655</u>	<u>21,368,737</u>
<u>22,706,269</u>	<u>21,790,935</u>	<u>24,064,151</u>	<u>23,062,457</u>	<u>23,651,777</u>	<u>25,932,600</u>
(12,941,128)	(13,198,492)	(10,641,594)	(14,190,712)	(14,309,922)	(15,896,091)
<u>6,553,507</u>	<u>6,109,033</u>	<u>(1,139,191)</u>	<u>(3,411,524)</u>	<u>(3,295,669)</u>	<u>1,747,020</u>
<u>(\$6,387,621)</u>	<u>(\$7,089,459)</u>	<u>(\$11,780,785)</u>	<u>(\$17,602,236)</u>	<u>(\$17,605,591)</u>	<u>(\$14,149,071)</u>
\$1,889,982	\$1,874,723	\$1,828,092	\$1,661,203	\$1,582,703	\$1,530,536
8,286,787	8,347,026	10,878,400	12,619,829	14,043,831	14,262,601
159,316	120,864	109,895	349,027	357,269	401,347
823,062	1,022,086	1,026,468	1,336,532	1,486,927	1,362,698
701,953	724,478	846,810	927,470	691,055	514,798
0	0	0	0	1,670	14,354
376,615	142,515	135,196	55,002	82,533	12,981
356,990	577,549	157,764	35,623	162,825	102,075
0	0	0	101,978	0	81,107
0	132,992	0	179,000	0	0
<u>12,594,705</u>	<u>12,942,233</u>	<u>14,982,625</u>	<u>17,265,664</u>	<u>18,408,813</u>	<u>18,282,497</u>
1,021,540	982,141	1,051,955	1,363,801	1,008,786	1,409,981
0	0	0	0	17,778	4,512
0	0	2,706	74,867	111,729	(37,444)
0	0	0	0	0	0
0	(132,992)	0	(179,000)	0	0
<u>1,021,540</u>	<u>849,149</u>	<u>1,054,661</u>	<u>1,259,668</u>	<u>1,138,293</u>	<u>1,377,049</u>
<u>\$13,616,245</u>	<u>\$13,791,382</u>	<u>\$16,037,286</u>	<u>\$18,525,332</u>	<u>\$19,547,106</u>	<u>\$19,659,546</u>
(\$346,423)	(\$256,259)	\$4,341,031	\$3,074,952	\$4,098,891	\$2,386,406
<u>7,575,047</u>	<u>6,958,182</u>	<u>(84,530)</u>	<u>(2,151,856)</u>	<u>(2,157,376)</u>	<u>3,124,069</u>
<u>\$7,228,624</u>	<u>\$6,701,923</u>	<u>\$4,256,501</u>	<u>\$923,096</u>	<u>\$1,941,515</u>	<u>\$5,510,475</u>

## CITY OF MARYSVILLE, OHIO

### Fund Balances, Governmental Funds Last Ten Years (modified accrual basis of accounting)

	2004	2005	2006	2007
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	266,330	289,190	330,564	663,155
Unreserved	4,033,758	4,078,034	5,503,111	5,485,156
<i>Total General Fund</i>	<u>4,300,088</u>	<u>4,367,224</u>	<u>5,833,675</u>	<u>6,148,311</u>
All Other Governmental Funds				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Reserved	2,578,062	897,959	576,059	308,493
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	1,730,387	1,809,824	2,005,973	2,391,799
Debt Service Funds	29,424	22,653	24,801	117,937
Capital Projects Funds	232,967	225,021	3,804,500	1,258,040
<i>Total All Other Governmental Funds</i>	<u>4,570,840</u>	<u>2,955,457</u>	<u>6,411,333</u>	<u>4,076,269</u>
<i>Total Governmental Funds</i>	<u>\$8,870,928</u>	<u>\$7,322,681</u>	<u>\$12,245,008</u>	<u>\$10,224,580</u>

Source: Finance Director's Office

Note: The City implemented GASB 54 in 2011 which established new fund balance classifications for governmental funds.



**CITY OF MARYSVILLE, OHIO**

2008	2009	2010	2011	2012	2013
\$0	\$0	\$0	\$96,470	\$106,725	\$93,006
0	0	0	8,334	38,335	43,795
0	0	0	217,818	377,780	1,379,742
0	0	0	9,342,856	6,711,664	7,021,072
381,782	172,544	436,883	0	0	0
4,631,940	4,364,501	6,289,373	0	0	0
<u>5,013,722</u>	<u>4,537,045</u>	<u>6,726,256</u>	<u>9,665,478</u>	<u>7,234,504</u>	<u>8,537,615</u>
\$0	\$0	\$0	\$11,821	\$19,173	\$7,697
0	0	0	16,268,244	7,233,448	2,570,975
0	0	0	203,652	288,693	257,563
0	0	0	(11,779,280)	(11,266,288)	(15,876,619)
581,963	830,005	1,161,754	0	0	0
2,450,489	1,699,856	3,024,014	0	0	0
(661,153)	(44,723)	(12,516,434)	0	0	0
228,158	123,586	(344,148)	0	0	0
<u>2,599,457</u>	<u>2,608,724</u>	<u>(8,674,814)</u>	<u>4,704,437</u>	<u>(3,724,974)</u>	<u>(13,040,384)</u>
<u>\$7,613,179</u>	<u>\$7,145,769</u>	<u>(\$1,948,558)</u>	<u>\$14,369,915</u>	<u>\$3,509,530</u>	<u>(\$4,502,769)</u>

## CITY OF MARYSVILLE, OHIO

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

	2004	2005	2006	2007
<b>Revenues:</b>				
Taxes	\$8,524,697	\$8,124,862	\$9,454,253	\$10,156,609
Payments in Lieu of Taxes	0	0	0	0
Intergovernmental Revenues	1,878,189	2,854,151	1,757,028	2,124,856
Charges for Services	1,068,556	986,047	1,383,262	1,150,496
Fees, Licenses and Permits	582,701	447,374	547,293	313,953
Investment Earnings	170,432	789,859	1,036,575	915,825
Contributions and Donations	52,155	83,762	41,019	68,844
Special Assessments	27,659	24,588	31,963	25,074
Fines and Forfeitures	435,468	553,404	594,969	761,734
All Other Revenue	51,986	47,685	98,837	44,544
<b>Total Revenue</b>	<u>12,791,843</u>	<u>13,911,732</u>	<u>14,945,199</u>	<u>15,561,935</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property	6,044,306	6,724,087	6,269,659	6,725,226
Public Health Services	353,082	405,125	466,891	503,740
Leisure Time Activities	235,950	253,331	324,833	297,919
Community Environment	738,993	1,001,750	844,197	972,789
Transportation	918,939	1,048,529	1,007,594	1,274,664
General Government	1,818,068	1,701,711	1,874,334	2,232,901
Capital Outlay	5,569,557	4,144,612	3,505,403	4,352,293
Debt Service:				
Principal Retirement	1,248,634	8,964,079	9,867,413	15,406,274
Interest and Fiscal Charges	495,236	676,877	793,789	1,083,407
Debt Issuance Costs	0	26,865	0	0
<b>Total Expenditures</b>	<u>17,422,765</u>	<u>24,946,966</u>	<u>24,954,113</u>	<u>32,849,213</u>
Excess (Deficiency) of Revenues Over Expenditures	(4,630,922)	(11,035,234)	(10,008,914)	(17,287,278)

**CITY OF MARYSVILLE, OHIO**

2008	2009	2010	2011	2012	2013
\$10,412,641	\$10,424,239	\$12,664,636	\$16,118,009	\$15,914,095	\$16,347,764
823,031	956,394	1,067,337	1,336,532	1,486,927	1,362,698
2,472,263	3,163,702	3,772,289	2,379,237	1,936,554	2,390,506
917,822	1,115,969	1,580,001	1,616,110	1,862,124	1,732,913
362,911	362,866	327,127	162,897	139,413	228,054
376,615	142,515	135,196	55,002	82,533	12,981
0	750	706	7,300	222	36,187
20,618	0	21,510	20,758	21,731	21,290
602,828	632,938	720,749	725,907	788,317	800,480
73,629	176,464	143,017	62,420	42,615	247,064
<u>16,062,358</u>	<u>16,975,837</u>	<u>20,432,568</u>	<u>22,484,172</u>	<u>22,274,531</u>	<u>23,179,937</u>
7,491,598	7,783,003	7,859,772	8,648,354	9,845,275	9,612,665
488,881	511,803	357,142	346,742	343,835	318,303
263,906	276,068	228,893	228,162	246,112	152,254
969,012	1,560,124	2,895,717	2,321,900	1,426,941	2,148,292
1,394,077	980,343	1,188,364	2,452,026	1,904,039	1,487,017
2,508,509	2,555,439	2,728,701	3,047,044	2,939,961	3,583,321
2,434,010	2,306,626	45,986	2,768,241	14,274,253	11,686,978
15,494,363	13,808,875	13,480,000	520,000	1,030,000	1,125,000
980,620	888,531	742,369	610,574	1,126,170	1,173,867
0	0	0	306,352	0	0
<u>32,024,976</u>	<u>30,670,812</u>	<u>29,526,944</u>	<u>21,249,395</u>	<u>33,136,586</u>	<u>31,287,697</u>
(15,962,618)	(13,694,975)	(9,094,376)	1,234,777	(10,862,055)	(8,107,760)

(Continued)

**CITY OF MARYSVILLE, OHIO**

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

	2004	2005	2006	2007
<b>Other Financing Sources (Uses):</b>				
Bond Anticipation Notes Issued	8,567,931	9,345,000	14,865,000	15,030,000
Premium on Bond Anticipation Notes Issued	0	83,107	46,984	64,098
Sale of Capital Assets	2,640	9,610	19,257	27,844
Inception of Capital Lease	15,444	49,270	0	0
General Obligation Bonds Issued	0	0	0	6,515,000
Premium on Debt Issued	0	0	0	303,889
Payment to Escrow Agent	0	0	0	(6,673,981)
Transfers In	1,338,823	1,825,034	2,410,028	2,793,779
Transfers Out	(1,338,823)	(1,825,034)	(2,410,028)	(2,793,779)
<b>Total Other Financing Sources (Uses)</b>	<u>8,586,015</u>	<u>9,486,987</u>	<u>14,931,241</u>	<u>15,266,850</u>
<b>Net Change in Fund Balance</b>	<u>\$3,955,093</u>	<u>(\$1,548,247)</u>	<u>\$4,922,327</u>	<u>(\$2,020,428)</u>
 <b>Debt Service as a Percentage of Noncapital Expenditures</b>	 10.18%	 43.20%	 44.33%	 51.58%

Source: Finance Director's Office

**CITY OF MARYSVILLE, OHIO**

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2008	2009	2010	2011	2012	2013
13,280,000	12,980,000	0	0	0	0
66,669	80,396	0	0	0	0
8,037	34,177	49	1,833	1,670	14,354
0	0	0	189,941	0	0
0	0	0	14,585,000	0	0
0	0	0	127,922	0	81,107
0	0	0	0	0	0
3,128,061	2,447,091	1,851,529	3,469,538	7,817,696	4,088,445
<u>(3,128,061)</u>	<u>(2,314,099)</u>	<u>(1,851,529)</u>	<u>(3,290,538)</u>	<u>(7,817,696)</u>	<u>(4,088,445)</u>
<u>13,354,706</u>	<u>13,227,565</u>	<u>49</u>	<u>15,083,696</u>	<u>1,670</u>	<u>95,461</u>
<u>(\$2,607,912)</u>	<u>(\$467,410)</u>	<u>(\$9,094,327)</u>	<u>\$16,318,473</u>	<u>(\$10,860,385)</u>	<u>(\$8,012,299)</u>
53.09%	52.30%	50.86%	6.68%	12.18%	11.73%

**CITY OF MARYSVILLE, OHIO**

*Income Tax Revenues by Source, Governmental Funds  
Last Ten Years  
(cash basis of accounting)*

<b>Tax year</b>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Income Tax Rate*	1.00%	1.00%	1.00%	1.00%
Estimated Personal Income (in thousands) (1)(a)	\$507,131	\$530,849	\$557,860	\$607,483
Total Tax Collected	\$6,275,737	\$7,078,121	\$7,463,770	\$7,877,319
Income Tax Receipts				
Withholding	5,076,716	5,917,841	5,787,472	6,183,401
Percentage	80.89%	83.60%	77.54%	78.50%
Business	242,759	313,307	272,852	315,022
Percentage	3.87%	4.43%	3.66%	4.00%
Individuals	956,262	846,973	1,403,446	1,378,896
Percentage	15.24%	11.97%	18.80%	17.50%

Source: City Income Tax Department

(1) US Department of Commerce, Bureau of Economic Analysis

(a) Total Personal Income is a calculation, 2012 is an estimate

\* Voters approved an increase in the income tax rate from 1.0% to 1.5% effective July 1, 2010.

**CITY OF MARYSVILLE, OHIO**

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2008	2009	2010	2011	2012	2013
1.00%	1.00%	1.50%	1.50%	1.50%	1.50%
\$628,769	\$633,765	\$751,306	\$711,857	\$795,426	\$861,346
\$8,317,558	\$8,385,684	\$9,631,406	\$13,085,760	\$13,049,810	\$14,094,213
6,267,374	6,489,432	7,689,978	10,024,236	10,197,784	10,275,715
75.35%	77.39%	79.85%	76.61%	78.15%	72.91%
408,327	214,131	420,165	848,488	470,477	1,066,540
4.91%	2.55%	4.36%	6.48%	3.60%	7.56%
1,641,857	1,682,121	1,521,264	2,213,036	2,381,549	2,751,958
19.74%	20.06%	15.79%	16.91%	18.25%	19.53%





## CITY OF MARYSVILLE, OHIO

### Income Tax Collections Current Year and Eight Years Ago

	Income Tax Year 2013	
Range of Withholding	Number of Filers	Percent of Total
\$0 - \$24,999	1,692	97.58%
25,000 - 49,999	22	1.27%
50,000 - 74,999	4	0.23%
75,000 - 99,999	2	0.11%
Over 100,000	14	0.81%
Total	1,734	100.00%

	Income Tax Year 2005	
Range of Withholding	Number of Filers	Percent of Total
\$0 - \$24,999	1,298	98.11%
25,000 - 49,999	13	0.98%
50,000 - 74,999	2	0.15%
75,000 - 99,999	0	0.00%
Over 100,000	10	0.76%
Total	1,323	100.00%

Source: City Income Tax Department

Note: Due to confidentiality issues, the names of the 10 largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue.

Information is not available in this format prior to 2005

## CITY OF MARYSVILLE, OHIO

### Ratio of Outstanding Debt By Type Last Ten Years

	2004	2005	2006	2007
<b>Governmental Activities</b> <sup>(1)</sup>				
General Obligation Bonds	\$8,785,000	\$8,385,000	\$7,970,000	\$8,022,609
Special Assessment Bonds	5,000	0	0	0
Capital Leases	72,439	82,630	58,324	33,171
Notes Payable	8,567,931	9,428,107	14,911,984	15,030,000
<b>Business-type Activities</b> <sup>(1)</sup>				
General Obligation Bonds	\$3,488,153	\$3,113,153	\$2,733,153	\$2,334,892
Mortgage Revenue Bonds	12,457,209	25,640,569	99,255,843	151,754,370
Capital Leases	12,109	9,638	6,915	3,964
Notes Payable	13,396,260	55,594,000	4,053,413	28,565,001
Ohio Public Works Commission Loan	0	0	65,420	57,493
Total Primary Government	<u>\$46,784,101</u>	<u>\$102,253,097</u>	<u>\$129,055,052</u>	<u>\$205,801,500</u>
<b>Population</b> <sup>(2)</sup>				
City of Marysville	16,949	17,287	17,651	18,123
Outstanding Debt Per Capita	\$2,760	\$5,915	\$7,311	\$11,356
<b>Income</b> <sup>(3)</sup>				
Personal (in thousands)	507,131	530,849	557,860	607,483
Percentage of Personal Income	9.23%	19.26%	23.13%	33.88%

**Sources:**

(1) Finance Director's Office

(2) Mid Ohio Regional Planning Commission and US Bureau of Census, Population Division

(3) US Department of Commerce, Bureau of Economic Analysis

(a) Per Capita Income is only available by County, Total Personal Income is a calculation, 2013 is an estimate

**CITY OF MARYSVILLE, OHIO**

2008	2009	2010	2011	2012	2013
\$7,550,903	\$7,054,197	\$6,532,491	\$20,601,729	\$19,548,658	\$18,400,587
0	0	0	0	0	0
18,808	287,113	237,184	343,288	262,348	178,239
13,280,000	12,980,000	12,980,000	14,130,000	17,230,000	16,170,000
\$1,934,077	\$1,523,262	\$1,102,447	\$666,632	\$340,816	\$0
150,827,443	149,860,516	148,602,711	147,022,034	137,398,675	135,889,915
271	0	0	0	0	0
28,365,000	28,240,000	28,215,000	26,504,650	26,550,000	25,975,000
49,566	41,639	625,075	602,364	564,869	527,374
<u>\$202,026,068</u>	<u>\$199,986,727</u>	<u>\$198,294,908</u>	<u>\$209,870,697</u>	<u>\$201,895,366</u>	<u>\$197,141,115</u>
18,249	18,394	22,094	19,856	22,187	22,306
\$11,071	\$10,872	\$8,975	\$10,570	\$9,100	\$8,838
628,769	633,765	751,306	711,857	795,426	861,346
32.13%	31.56%	26.39%	29.48%	25.38%	22.89%

## ***CITY OF MARYSVILLE, OHIO***

### *Ratios of General Bonded Debt Outstanding Last Ten Years*

Year	2004	2005	2006	2007
<b>Population</b> (1)	16,949	17,287	17,651	18,123
<b>Assessed Value</b> (2)	\$403,239,190	\$422,188,272	\$424,151,346	\$426,222,476
<b>Income</b> (2)(a)				
Personal (in thousands)	\$507,131	\$530,849	\$557,860	\$607,483
<b>General Bonded Debt</b>				
General Obligation Bonds	\$12,273,153	\$11,498,153	\$10,703,153	\$10,357,501
<b>Resources Available to Pay Principal</b> (3)	\$0	\$0	\$0	\$0
<b>Net General Bonded Debt</b>	\$12,273,153	\$11,498,153	\$10,703,153	\$10,357,501
<b>Ratio of Net Bonded Debt to Personal Income</b>	2.42%	2.17%	1.92%	1.70%
<b>Ratio of Net Bonded Debt to Assessed Value</b>	3.04%	2.72%	2.52%	2.43%
<b>Net Bonded Debt per Capita</b>	\$724.12	\$665.13	\$606.38	\$571.51

**Source:**

- (1) Mid Ohio Regional Planning Commission and US Bureau of Census, Population Division
- (2) US Department of Commerce, Bureau of Economic Analysis
- (a) Total Personal Income is calculated, 2013 is an estimate
- (3) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

***CITY OF MARYSVILLE, OHIO***

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<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
18,249	18,394	22,094	19,856	22,187	22,306
\$413,185,230	\$382,583,330	\$384,565,260	\$387,412,760	\$383,333,000	\$366,023,040
\$628,769	\$633,765	\$751,306	\$711,857	\$795,426	\$861,346
\$9,484,980	\$8,577,459	\$7,634,938	\$21,268,361	\$19,889,474	\$18,400,587
\$0	\$0	\$0	\$93,536	\$25,952	\$13,710
\$9,484,980	\$8,577,459	\$7,634,938	\$21,174,825	\$19,863,522	\$18,386,877
1.51%	1.35%	1.02%	2.97%	2.50%	2.13%
2.30%	2.24%	1.99%	5.47%	5.18%	5.02%
\$519.75	\$466.32	\$345.57	\$1,066.42	\$895.28	\$824.30



**CITY OF MARYSVILLE, OHIO**

*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2013*

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to the City of Marysville</u>	<u>Amount Applicable to the City of Marysville</u>
<b>Direct:</b>			
City of Marysville	\$18,578,826	100.00%	\$18,578,826
<b>Overlapping:</b>			
Union County	4,495,000	25.87%	1,162,857
Marysville Exempted Village School District	89,097,672	52.79%	47,034,661
Fairbanks Local School District	10,136,243	2.92%	295,978
Tolles Career & Technical Center JVS District	2,780,000	10.00%	278,000
		Subtotal	<u>48,771,496</u>
		Total	<u><u>\$67,350,322</u></u>

Source: Union County Auditor

Percentages determined by dividing each overlapping subdivisions' assessed valuation within the City by the subdivisions' total assessed valuation.

**CITY OF MARYSVILLE, OHIO**

*Debt Limitations  
Last Ten Years*

<b>Tax Year</b>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Total Debt</b>				
Net Assessed Valuation	\$403,239,190	\$422,188,272	\$424,151,346	\$426,222,476
Legal Debt Limitation (%) (1)	10.50%	10.50%	10.50%	10.50%
Legal Debt Limitation (\$) (1)	42,340,115	44,329,769	44,535,891	44,753,360
City Debt Outstanding (2)	17,352,931	17,813,107	22,881,984	23,052,609
Less: Applicable Debt Service Fund Amounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Indebtedness Subject to Limitation	<u>17,352,931</u>	<u>17,813,107</u>	<u>22,881,984</u>	<u>23,052,609</u>
Overall Legal Debt Margin	<u>\$24,987,184</u>	<u>\$26,516,662</u>	<u>\$21,653,907</u>	<u>\$21,700,751</u>
<b>Unvoted Debt</b>				
Net Assessed Valuation	\$403,239,190	\$422,188,272	\$424,151,346	\$426,222,476
Legal Debt Limitation (%) (1)(a)	10.50%	10.50%	10.50%	10.50%
Legal Debt Limitation (\$) (1)	42,340,115	44,329,769	44,535,891	44,753,360
City Debt Outstanding (2)	17,352,931	17,813,107	22,881,984	23,052,609
Less: Applicable Debt Service Fund Amounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Indebtedness Subject to Limitation	<u>17,352,931</u>	<u>17,813,107</u>	<u>22,881,984</u>	<u>23,052,609</u>
Overall Legal Debt Margin	<u>\$24,987,184</u>	<u>\$26,516,662</u>	<u>\$21,653,907</u>	<u>\$21,700,751</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

(a) Based on City Charter the City has an additional 5 mills of unvoted debt limitation in addition to the statutory 5.5%

(2) City Debt Outstanding includes Non Self-Supporting General Obligation Bonds and Notes only.

Enterprise Debt is not considered in the computation of the Legal Debt Margin.

Coleman's Crossing Tax Increment Financing Notes are not considered in the computation of the Legal Debt Margin.

Source: Finance Director's Office



**CITY OF MARYSVILLE, OHIO**

2008	2009	2010	2011	2012	2013
\$413,185,230	\$382,583,330	\$384,565,260	\$387,412,760	\$383,333,000	\$366,023,040
10.50%	10.50%	10.50%	10.50%	10.50%	10.50%
43,384,449	40,171,250	40,379,352	40,678,340	40,249,965	38,432,419
20,830,903	20,034,197	7,310,000	22,675,000	25,145,000	23,370,000
0	0	0	(93,536)	(25,952)	(13,710)
20,830,903	20,034,197	7,310,000	22,581,464	25,119,048	23,356,290
\$22,553,546	\$20,137,053	\$33,069,352	\$18,096,876	\$15,130,917	\$15,076,129

\$413,185,230	\$382,583,330	\$384,565,260	\$387,412,760	\$383,333,000	\$366,023,040
10.50%	10.50%	10.50%	10.50%	10.50%	10.50%
43,384,449	40,171,250	40,379,352	40,678,340	40,249,965	38,432,419
20,830,903	20,034,197	7,310,000	22,675,000	25,145,000	23,370,000
0	0	0	(93,536)	(25,952)	(13,710)
20,830,903	20,034,197	7,310,000	22,581,464	25,119,048	23,356,290
\$22,553,546	\$20,137,053	\$33,069,352	\$18,096,876	\$15,130,917	\$15,076,129

## CITY OF MARYSVILLE, OHIO

### Pledged Revenue Coverage Last Ten Years

	2004	2005	2006	2007
<b>Water System Bonds (1 a)</b>				
Gross Revenues (2)	\$5,245,349	\$5,710,991	\$6,209,239	\$7,260,525
Direct Operating Expenses (3)	1,926,494	2,104,063	2,345,854	2,685,502
Net Revenue Available for Debt Service	3,318,855	3,606,928	3,863,385	4,575,023
Annual Debt Service Requirement (4)	300,990	302,155	302,565	302,385
Coverage	11.03	11.94	12.77	15.13
<b>Water System Bonds (1 b)</b>				
Gross Revenues (2)	\$5,245,349	\$5,710,991	\$6,209,239	\$7,260,525
Direct Operating Expenses (3)	1,926,494	2,104,063	2,345,854	2,685,502
Net Revenue Available for Debt Service	3,318,855	3,606,928	3,863,385	4,575,023
Annual Debt Service Requirement (4)	726,299	726,664	728,664	730,462
Coverage	4.57	4.96	5.30	6.26
<b>Sewer System Bonds (1 c)</b>				
Gross Revenues (2)	N/A	N/A	\$8,918,624	\$11,498,315
Direct Operating Expenses (3)	N/A	N/A	4,095,683	2,891,378
Net Revenue Available for Debt Service	N/A	N/A	4,822,941	8,606,937
Annual Debt Service Requirement (4)	N/A	N/A	1,176,160	4,371,625
Coverage	N/A	N/A	4.10	1.97
<b>Sewer System Bonds (1 d)</b>				
Gross Revenues (2)	N/A	N/A	N/A	\$11,498,315
Direct Operating Expenses (3)	N/A	N/A	N/A	2,891,378
Net Revenue Available for Debt Service	N/A	N/A	N/A	8,606,937
Annual Debt Service Requirement (4)	N/A	N/A	N/A	0
Coverage	N/A	N/A	N/A	N/A
<b>Water System Bonds (1 e)</b>				
Gross Revenues (5)	N/A	N/A	N/A	\$7,260,525
Direct Operating Expenses (3)	N/A	N/A	N/A	2,685,502
Net Revenue Available for Debt Service	N/A	N/A	N/A	4,575,023
Annual Debt Service Requirement (4)	N/A	N/A	N/A	0
Coverage	N/A	N/A	N/A	N/A

(1) The Mortgage Revenue Bonds were issued as follows:

- (a) The Water system Mortgage Revenue Bonds were issued in 2002, in the amount of \$3,820,000.
- (b) The Water system Mortgage Revenue Bonds were issued in 2003, in the amount of \$9,262,114.
- (c) The Sewer system Mortgage Revenue Bonds were issued in 2006, in the amount of \$85,885,000.
- (d) The Sewer system Mortgage Revenue Bonds were issued in 2007, in the amount of \$31,555,000.
- (e) The Water system Mortgage Revenue Bonds were issued in 2007, in the amount of \$21,335,000.

(2) Gross revenues include operating revenues plus interest income.

(3) Direct operating expenses include operating expenses less depreciation.

(4) Annual debt service requirements include principal and interest on revenue bonds only.

N/A - Data is not available

Source: Finance Director's Office

**CITY OF MARYSVILLE, OHIO**

2008	2009	2010	2011	2012	2013
\$6,718,925	\$6,842,361	\$7,118,061	\$7,177,333	\$7,202,368	N/A
2,536,687	3,130,754	2,918,705	2,792,616	3,352,626	N/A
4,182,238	3,711,607	4,199,356	4,384,717	3,849,742	N/A
301,585	300,360	303,695	301,435	303,870	N/A
13.87	12.36	13.83	14.55	12.67	N/A
\$6,718,925	\$6,842,361	\$7,118,061	\$7,177,333	\$7,202,368	N/A
2,536,687	3,130,754	2,918,705	2,792,616	3,352,626	N/A
4,182,238	3,711,607	4,199,356	4,384,717	3,849,742	N/A
726,644	726,018	729,119	730,169	730,057	N/A
5.76	5.11	5.76	6.01	5.27	N/A
\$10,836,979	\$8,059,976	\$7,749,088	\$8,674,801	\$9,620,144	\$11,199,166
2,721,283	3,702,375	3,313,906	4,109,674	4,075,326	4,335,822
8,115,696	4,357,601	4,435,182	4,565,127	5,544,818	6,863,344
4,372,825	4,373,625	4,374,025	4,824,025	4,870,733	5,043,713
1.86	1.00	1.01	0.95	1.14	1.36
\$10,836,979	\$8,059,976	\$7,749,088	\$8,674,801	\$9,620,144	\$11,199,166
2,721,283	3,702,375	3,313,906	4,109,674	4,075,326	4,335,822
8,115,696	4,357,601	4,435,182	4,565,127	5,544,818	6,863,344
1,473,498	1,473,497	1,473,498	1,473,498	1,815,998	1,790,898
5.51	2.96	3.01	3.10	3.05	3.83
\$6,718,925	\$6,842,361	\$7,118,061	\$7,177,333	\$7,202,368	\$8,006,753
2,536,687	3,130,754	2,918,705	2,792,616	3,352,626	3,164,896
4,182,238	3,711,607	4,199,356	4,384,717	3,849,742	4,841,857
1,155,059	1,047,831	1,055,394	1,077,581	1,074,664	1,094,706
3.62	3.54	3.98	4.07	3.58	4.42

# CITY OF MARYSVILLE, OHIO

## Demographic and Economic Statistics Last Ten Years

Calendar Year	2004	2005	2006	2007	2008
<b>Population</b> (1)					
City of Marysville	16,949	17,287	17,651	18,123	18,249
Union County	44,642	45,387	46,680	47,719	48,339
<b>Income</b> (2) (a)					
Total Personal (in thousands)	\$507,131	\$530,849	\$557,860	\$607,483	\$628,769
Per Capita	\$29,921	\$30,708	\$31,605	\$33,520	\$34,455
<b>Unemployment Rate</b> (3)					
Federal	5.5%	5.1%	4.6%	4.6%	5.8%
State	6.1%	5.9%	5.4%	5.6%	6.6%
Union County	5.0%	4.9%	4.5%	4.3%	5.2%
<b>Civilian Work Force Estimates</b> (3)					
State	5,863,000	5,882,000	5,924,000	5,961,000	5,961,000
Union County	23,900	24,400	25,200	25,400	25,900

### Sources:

(1) US Bureau of Census, Population Division for 2004-2013

(2) US Department of Commerce, Bureau of Economic Analysis

(a) Per Capita Income is only available by County, Total Personal Income is a calculation, 2013 is an estimate.

(3) State Department of Labor Statistics

**CITY OF MARYSVILLE, OHIO**

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2009	2010	2011	2012	2013
18,394	22,094	19,856	22,187	22,306
48,903	52,370	52,370	52,715	53,306
\$633,765	\$751,306	\$711,857	\$795,426	\$861,346
\$34,455	\$34,005	\$35,851	\$35,851	\$38,615
9.3%	9.6%	8.9%	7.8%	6.7%
10.1%	10.1%	8.6%	6.7%	7.1%
8.3%	8.4%	5.9%	5.0%	4.9%
5,936,000	5,898,000	5,806,000	5,729,000	5,758,000
26,000	25,900	26,900	27,100	27,200



## CITY OF MARYSVILLE, OHIO

### Principal Employers Current Year and Five Years Ago

Employer	Nature of Business	2013		
		Number of Employees	Rank	Percentage of Total Employment
The Scotts Miracle-Gro Company	Lawn Care Products	1,138	1	11.98%
Memorial Hospital of Union County	Healthcare	711	2	7.48%
Marysville Exempted School District	Education	580	3	6.10%
Ohio Reformatory for Women	Government	476	4	5.01%
Union County	Government	450	5	4.74%
Wal-mart	Retail	320	6	3.37%
Veyance Technologies	Manufacturing	258	7	2.72%
City of Marysville	Government	258	8	2.72%
Nestle R&D Center Inc.	Research & Development	222	9	2.33%
Scioto Corporation	Custodial/Janitor Supplies	200	10	2.10%
Total		<u>4,613</u>		<u>48.55%</u>
Total Employment within the City		<u>9,502</u>		

Employer	Nature of Business	2008		
		Number of Employees	Rank	Percentage of Total Employment
The Scotts Miracle-Gro Company	Lawn Care Products	1,250	1	13.39%
Marysville Exempted School District	Education	758	2	8.12%
Memorial Hospital of Union County	Healthcare	732	3	7.84%
Union County	Government	487	4	5.22%
Ohio Reformatory for Women	Government	483	5	5.18%
Veyance Technologies	Manufacturing	340	6	3.64%
Wal-mart	Retail	320	7	3.43%
Scioto Corporation	Custodial/Janitor Supplies	269	8	2.88%
Nestle R&D Center Inc.	Research & Development	241	9	2.58%
Parker Hannifin Hydraulics	Manufacturing	220	10	2.36%
Total		<u>5,100</u>		<u>54.65%</u>
Total Employment within the City		<u>9,332</u>		

Source: City Income Tax Department  
Information is not available in this format prior to 2008

## CITY OF MARYSVILLE, OHIO

### Full Time Equivalent Employees by Function Last Ten Years

	2004	2005	2006	2007	2008
<b>Governmental Activities</b>					
General Government					
Finance	7.00	8.00	9.00	9.00	9.00
City Council	4.50	4.50	4.50	4.50	4.50
Computer Systems	1.00	1.00	1.00	1.00	1.00
City Administration	2.00	2.00	2.00	2.00	2.00
Human Resources	2.00	2.00	2.00	2.00	2.00
City Attorney	1.50	1.50	1.50	1.50	1.50
Mayor	0.50	0.50	0.50	0.50	0.50
Engineer	5.00	6.00	6.00	7.00	7.00
Security of Persons and Property					
Police	36.50	36.50	36.50	37.50	38.00
Fire	32.00	31.00	31.00	32.00	32.00
Municipal Court	12.00	12.00	12.00	12.00	12.00
Transportation					
Street	13.00	14.00	15.00	16.00	16.00
Leisure Time Activities					
Parks and Recreation	0.50	0.50	0.50	0.50	0.50
Community Environment					
Buildings & Grounds	8.00	8.50	7.50	6.50	6.50
Service	3.00	3.00	3.00	3.00	3.00
<b>Business-Type Activities</b>					
Utilities					
Water	15.00	15.00	15.00	15.00	15.00
Sewer	15.00	15.50	16.50	16.50	17.00
<i>Total Employees</i>	<u>158.50</u>	<u>161.50</u>	<u>163.50</u>	<u>166.50</u>	<u>167.50</u>

**Method:** 1.00 for each full-time, 0.50 for each part-time and seasonal employees are calculated based on hours paid.

Source: Finance Director's Office



**CITY OF MARYSVILLE, OHIO**

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<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
9.00	8.00	9.50	9.00	10.00
4.50	4.50	4.50	4.50	4.50
1.00	1.00	2.00	3.00	3.00
2.00	2.00	2.50	2.00	2.00
2.00	2.00	2.50	2.50	2.50
1.50	1.50	1.50	1.50	1.50
0.50	0.50	0.50	0.50	0.50
9.00	8.00	6.50	7.00	9.00
38.50	36.50	37.50	38.00	39.00
32.00	28.50	31.50	30.50	41.00
12.00	12.00	12.00	12.00	12.00
19.50	19.50	19.50	18.50	17.00
24.50	24.50	24.50	25.00	23.50
10.00	7.50	7.50	10.50	10.50
3.00	3.00	3.00	3.50	3.50
17.00	17.00	17.00	17.00	17.00
17.00	17.00	17.00	17.00	17.00
<u>203.00</u>	<u>193.00</u>	<u>199.00</u>	<u>202.00</u>	<u>213.50</u>

# CITY OF MARYSVILLE, OHIO

## Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007	2008
<b>Governmental Activities</b>					
General Government					
Court					
Number of Traffic Cases	6,099	6,926	7,750	8,374	6,627
Number of Criminal Cases	1,394	1,545	1,610	1,802	1,790
Number of Civil Cases	1,323	1,281	1,273	1,484	1,699
Permits					
Number of Residential Permits	306	160	114	108	80
Number of Commercial Permits	19	16	21	24	11
Security of Persons and Property					
Police					
Number of Incident Reports	n/a	n/a	n/a	5,290	4,905
Number of Traffic Accident Reports	n/a	n/a	n/a	464	453
Number of Parking Tickets	n/a	n/a	n/a	181	276
Alarm Calls	458	431	442	472	538
Traffic warnings/citations	n/a	n/a	n/a	1,605	1,453
OMVI arrests	n/a	n/a	n/a	231	186
Fire					
Number of Emergency Responses	1,813	2,053	1,886	2,009	1,951
Number of Fire Responses	816	782	741	793	834
Number of Fire Inspections	n/a	n/a	n/a	n/a	n/a
Transportation					
Street					
Number of times streets needed snow removed	n/a	n/a	n/a	n/a	n/a
Tons of salt used	700	1,220	480	1,571	981
Number of locations marked for OUPS	54	138	118	108	143
Number of new signs installed	309	519	820	533	489
Number of hours mowing grass	n/a	728	721	474	524
Community Environment					
Number of Plot Grade Utility reviews	209	137	107	102	72
Number of Project Inspections	241	175	135	144	120
Number of Capital Improvement Projects	3	3	2	6	6
<b>Business-Type Activities</b>					
Water / Sewer					
Number of Water accounts	n/a	n/a	n/a	n/a	6,790
Number of Sewer accounts	n/a	n/a	n/a	n/a	6,765
Water Main Breaks	n/a	n/a	n/a	12	24
Daily Average Consumption (1,000 of gallons)	1,949	2,078	2,043	2,184	2,067
Number of work orders	n/a	n/a	n/a	3,348	366
Number of fire hydrants painted	n/a	n/a	n/a	333	149
Sanitation					
Number of Customers Served	n/a	n/a	n/a	n/a	4,933

Source: Finance Director's Office

n/a - Data is not available

**CITY OF MARYSVILLE, OHIO**

2009	2010	2011	2012	2013
6,181	6,109	5,281	6,375	7,048
1,989	1,223	1,191	1,146	1,593
1,424	1,379	1,193	1,068	906
68	61	45	72	86
6	2	10	3	7
4,988	3,930	1,990	1,885	1,884
391	450	453	473	447
112	50	69	49	24
413	466	673	581	617
1,706	1,160	1,474	1,459	1,781
232	197	59	55	55
1,964	1,986	2,002	2,131	2,183
814	855	884	783	756
n/a	n/a	984	991	1,042
16	46	27	28	59
426	1,806	1,907	633	2,339
123	238	65	112	97
123	188	201	326	302
310	639	761	683	572
68	57	47	78	92
108	87	75	100	338
8	3	8	10	8
6,880	6,924	7,002	7,020	7,297
6,814	6,853	6,950	6,984	7,057
29	9	12	12	11
2,009	1,933	2,035	2,101	1,961
2,685	2,547	2,224	3,396	4,203
142	61	189	578	400
5,030	5,052	5,071	5,194	5,264

# CITY OF MARYSVILLE, OHIO

## Capital Asset Statistics by Function Last Ten Years

	2004	2005	2006	2007	2008
<b>Governmental Activities</b>					
General Government					
Public Buildings	6	6	6	6	6
Security of Persons and Property					
Police					
Stations	1	1	1	1	1
Patrol Cruisers	19	22	24	24	27
Fire					
Stations	1	1	1	1	1
Emergency Vehicles	12	12	12	12	11
Transportation					
Street					
Streets (linear miles)	n/a	n/a	n/a	n/a	n/a
Street Lights	n/a	n/a	n/a	n/a	n/a
Leisure Time Activities					
Recreation					
Land (acres)	231	231	231	231	231
Buildings	21	21	21	21	21
Parks	15	15	15	15	15
<b>Business-Type Activities</b>					
Utilities					
Water					
Waterlines (Miles)	n/a	n/a	n/a	n/a	n/a
Number of Hydrants	n/a	n/a	n/a	1,355	1,405
Sewer					
Sewerlines (Miles)	n/a	n/a	n/a	n/a	n/a
Manholes	n/a	n/a	n/a	n/a	n/a
Storm Water Drainage					
Storm Drains (Miles)	n/a	n/a	n/a	n/a	n/a

Source: Finance Director's Office

n/a - Data is not available

***CITY OF MARYSVILLE, OHIO***

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2009	2010	2011	2012	2013
6	6	6	6	7
1	1	1	1	1
28	21	18	19	18
1	1	1	1	2
11	11	11	11	12
n/a	114	117	118	119
n/a	1,951	1,951	1,958	2,034
231	231	231	231	231
21	21	21	21	21
15	15	15	15	15
n/a	148	150	152	159
1,414	1,422	1,481	1,530	1,593
n/a	135	138	140	141
n/a	943	2,434	2,472	2,494
n/a	70	70	71	72





# Dave Yost • Auditor of State

**CITY OF MARYSVILLE**

**UNION 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  
AUGUST 26, 2014**