

Dave Yost • Auditor of State

MARION COUNTY
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MARION COUNTY

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

<u>FEDERAL GRANTOR/ Pass Through Grantor Program Title</u>	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education</i>			
Nutrition Cluster:			
Cash Assistance:			
School Breakfast Program	31-6400076	10.553	\$ 27,710
National School Lunch Program	31-6400076	10.555	50,366
Total Nutrition Cluster			<u>78,076</u>
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1213-11-0077	10.561	<u>448,740</u>
Total U.S. Department of Agriculture			<u>526,816</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
Promoting Safe and Stable Families	G-1213-11-0078	93.556	49,361
Temporary Assistance for Needy Families	G-1213-11-0077/G-89-20-1106	93.558	1,173
Temporary Assistance for Needy Families	G-1213-11-0077/G-1011-11-5077	93.558	2,035,883
Total Temporary Assistance for Needy Families			<u>2,037,056</u>
Child Support Enforcement	G-1213-11-0077	93.563	598,855
Child Care and Development Block Grant	G-1213-11-0077	93.575	82,841
Stephanie Tubbs Jones Child Welfare Services Program	G-1213-11-0078/G-89-20-1106	93.645	67,089
Foster Care Title IV-E	G-1213-11-0078	93.658	497,038
Adoption Assistance	G-1213-11-0078	93.659	535,786
Social Services Block Grant	G-1213-11-0077	93.667	151,874
Community Based Child Abuse Prevention Grants	G-1213-11-0077	93.590	2,000
Chafee Foster Care Independence Program	G-1213-11-0078	93.674	13,781
Children's Health Insurance Program	G-1213-11-0077	93.767	2,409
Medical Assistance Program	G-1213-11-0077	93.778	327,263
State Court Improvement Program	31-6400076	93.586	20,466
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>			
Social Services Block Grant	31-6400076	93.667	42,877
Medical Assistance Program			
Administrative Claiming	31-6400076	93.778	<u>98,118</u>
Total U.S. Department of Health and Human Services			<u>4,526,814</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Public Safety - Emergency Management Agency</i>			
Hazard Mitigation Grant	FEMA-DR-4002-OH	97.039	1,040
Emergency Management Performance Grants	EMW-2012-EP-00004-S01	97.042	21,824
Emergency Management Performance Grants	EMW-2013-EP-00060-S01	97.042	19,841
Total Emergency Management Performance Grants			<u>41,665</u>
Homeland Security Grant Program	EMW-2011-SS-00070	97.067	<u>8,778</u>
Total U.S. Department of Homeland Security			<u>51,483</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Development Services Agency</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-W-10-1BU-1	14.228	553,249
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-11-1BU-1	14.228	19,373
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-12-1BU-1	14.228	75,882
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			<u>648,504</u>
Total U.S. Department of Housing and Urban Development			<u>648,504</u>

MARION COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)**

<u>FEDERAL GRANTOR/</u> <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed Through Ohio Attorney General's Office - Office of Justice Assistance</i>			
Crime Victim Assistance	2013VAGENE456	16.575	31,830
Crime Victim Assistance	2014VAGENE456	16.575	<u>9,637</u>
Total Crime Victim Assistance			<u>41,467</u>
Joint Law Enforcement Operations	245D-CV-77893	16.111	18,805
<i>Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	2012-WF-VA2-8176	16.588	<u>37,072</u>
Total U.S. Department of Justice			<u>97,344</u>
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through WIA Area 7 Board</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	2012-7251-1 / 2013-7251-1	17.258	134,246
WIA Adult Program-Administrative	2012-7251-1 / 2013-7251-1	17.258	<u>2,887</u>
Total WIA Adult Program			<u>137,133</u>
WIA Youth Activities	2012-7251-1 / 2013-7251-1	17.259	191,975
WIA Youth Activities-Administrative	2012-7251-1 / 2013-7251-1	17.259	<u>4,312</u>
Total WIA Youth Activities			<u>196,287</u>
WIA Dislocated Worker Formula Grants	2012-7251-1 / 2013-7251-1	17.278	164,320
WIA Dislocated Worker Rapid Response	2012-7251-1 / 2013-7251-1	17.278	19,134
WIA Dislocated Worker Formula Grants- Administrative	2012-7251-1 / 2013-7251-1	17.278	<u>6,607</u>
Total WIA Dislocated Worker Formula Grants			<u>190,061</u>
Total Workforce Investment Act (WIA) Cluster			<u>523,481</u>
Total U.S. Department Labor			<u>523,481</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	82274	20.205	13,460
Highway Planning and Construction	87780	20.205	53,345
Highway Planning and Construction	93895	20.205	<u>38,664</u>
Total Highway Planning and Construction			<u>105,469</u>
Total U.S. Department of Transportation			<u>105,469</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
<i>Passed Through Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	31-6400076	90.401	<u>119</u>
Total U.S. Election Assistance Commission			<u>119</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through Ohio Department of Health</i>			
Special Education - Grants for Infants and Families	31-6400076	84.181	<u>64,276</u>
Total U.S. Department of Education			<u>64,276</u>
Total Federal Awards Expenditures			<u>\$ 6,544,306</u>

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

MARION COUNTY

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

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUBRECIPIENTS

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

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

NOTE C - CHILD NUTRITION CLUSTER

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

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the properties.

Activity in the CDBG revolving loan fund during 2013 was as follows:

Beginning loans receivable balance as of January 1, 2013	\$36,477
Loans made	0
Loan principal repaid	21,365
Ending loans receivable balance as of December 31, 2013	<u>\$15,112</u>
Cash balance on hand in the revolving loan fund as of December 31, 2013	\$60,051
Administrative costs expended during 2013	2,457

The table above reports gross loans receivable. The County does not estimate any of this receivable to be uncollectible as of December 31, 2013.

NOTE E - MATCHING REQUIREMENTS

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

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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*

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 20, 2014. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of MARCA Industries, Inc., the County's discretely presented component unit, as described in our report on the County's financial statements. The financial statements of MARCA Industries, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County'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 County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County'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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, 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*.

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 County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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 20, 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 AND FEDERAL AWARDS EXPENDITURES SCHEDULE

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Marion County's (the County's) compliance with the applicable requirements described in U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County'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 County's major federal programs.

Management's Responsibility

The County'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 County's compliance for each of the County'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 County'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 County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on Community Development Block Grant Program

As described in finding 2013-001 in the accompanying schedule of findings, the County did not comply with the requirement regarding Cash Management applicable to its Community Development Block Grant major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

Qualified Opinion on Community Development Block Grant Program

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

Unmodified Opinion on Each of the Other Major Federal Programs

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

Other Matters

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

Report on Internal Control over Compliance

The County'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 County'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 County'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 2013-001 to be a material weakness.

The County's response to our internal control over compliance finding is described in the accompanying schedule of findings. We did not audit the County'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, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Marion County, Ohio (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 20, 2014. We conducted our audit to opine on the County'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 20, 2014

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

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	Yes
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Community Development Block Grant – CFDA #14.228 – Qualified Temporary Assistance for Needy Families – CFDA #93.558 – Unmodified Workforce Investment Act Cluster – CFDA #17.258, 17.259, 17.278 – Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	Yes
<i>(d)(1)(vii)</i>	Major Programs (list):	Community Development Block Grant – CFDA #14.228 Temporary Assistance for Needy Families – CFDA #93.558 Workforce Investment Act Cluster – CFDA #17.258, 17.259, 17.278
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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Finding Number	2013-001
CFDA Title and Number	14.228 – Community Development Block Grant
Federal Award Number / Year	B-W-10-1BU-1 B-F-11-1BU-1 B-F-12-1BU-1
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	State of Ohio Development Services Agency

**Cash Management – Community Development Block Grant
Material Non-Compliance/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. The Ohio Development Services Agency's Financial Management Rules and Regulations Handbook, Section (A)(3)(f), further requires grantees to develop a cash management system to ensure compliance with the Fifteen 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 funds on hand to a balance of less than \$5,000 within fifteen days of receipt of any funds.

In 2013 the County did not disburse federal cash received from drawdown requests within the 15 day requirement for six of thirteen Community Development Block Grant drawdowns it received. Although the County held the monies for more than the allowable 15 day period, funds were deposited in a non-interest bearing account.

Award #	Drawdown Date	Amount	Balance on Hand After 15 Days	# Days Until Balance Reduced Under \$5,000
B-F-11-1BU-1	12/26/2012	\$ 19,000	\$ 9,301	36
B-F-12-1BU-1	5/17/2013	3,250	6,827	55
B-F-12-1BU-1	8/22/2013	10,000	13,011	98
B-W-10-1BU-1	1/2/2013	12,650	12,654	22
B-W-10-1BU-1	10/7/2013	24,500	24,504	50

The County did not have adequate controls in place to prevent non-compliance.

We recommend the County adhere to the guidance provided in the Ohio Development Services Agency's Financial Management Rules and Regulations Handbook, and implement a system of internal control which will allow management and others responsible for compliance to ensure fund drawn down are expended to a balance of less than \$5,000 within fifteen days of receipt.

MARION COUNTY

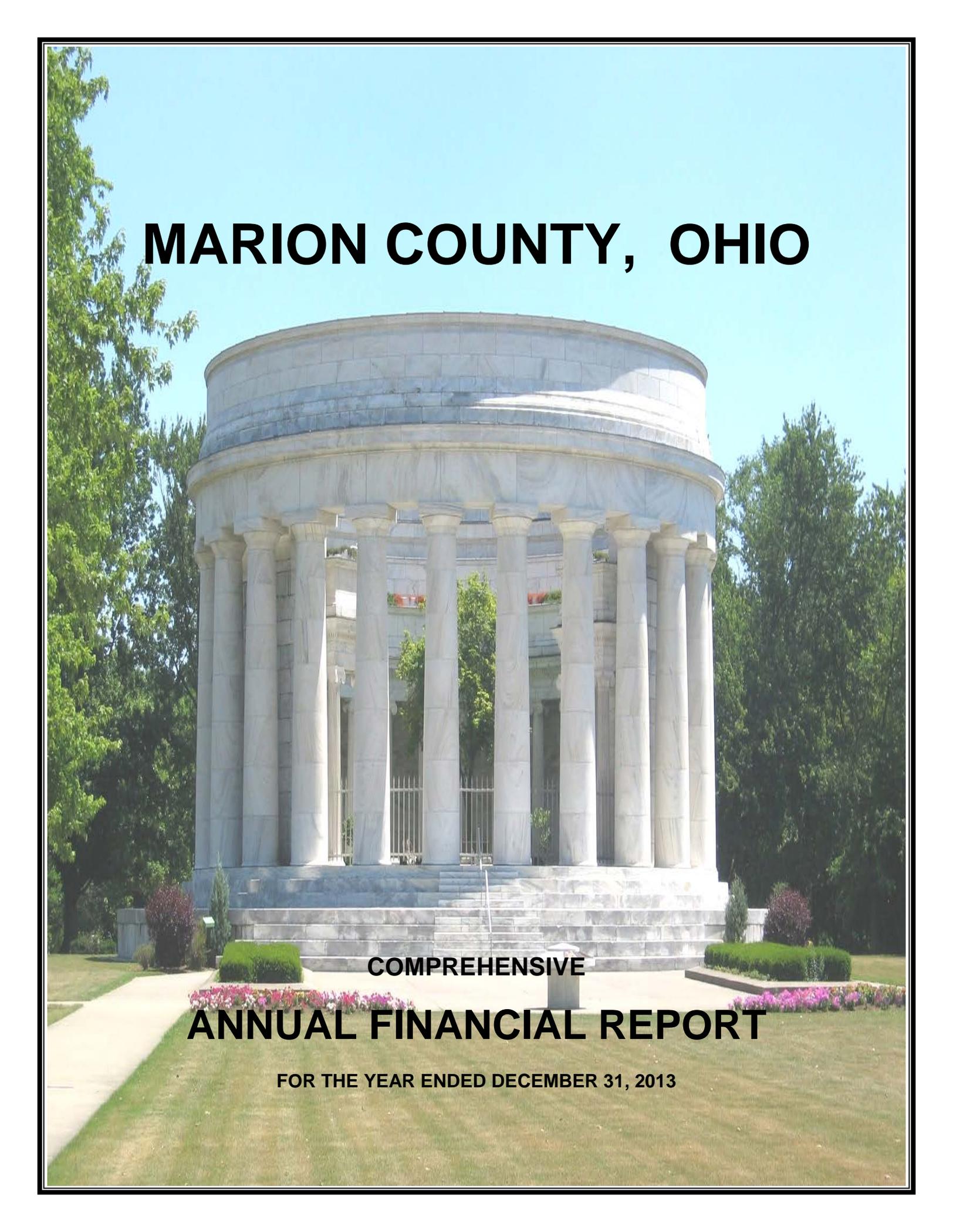
**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
DECEMBER 31, 2013**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2013-001	The County and Regional Planning have been working to reduce and eliminate the amount of time cash is on hand once funds are received. Timing of draws and vendor invoices are being tracked to eliminate the issue of funds on hand beyond the allowable 15 days. At such time when the County's General Fund can provide interfund advances to the affected funds, we will consider that as a possible means to avoiding this type of non-compliance.	August 1, 2014	Sylvia Almendinger & Katie Steinberger

MARION COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2013

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2012-001	Monthly Bank Reconciliations – Clerk of Courts – Significant Deficiency – 2012 bank reconciliations were not performed, and the bank reconciliations contained aged reconciling items.	Yes	



MARION COUNTY, OHIO

COMPREHENSIVE

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2013



MARION COUNTY, OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013**

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



MARION COUNTY, OHIO
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2013
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 Comprehensive Annual Financial Report
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MARION COUNTY, OHIO
 Comprehensive Annual Financial Report
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Joan M. Kasotis Marion County Auditor



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website: www.co.marion.oh.us/auditor

June 27, 2014

Honorable Dan Russell
Honorable Paul Andrew Appelfeller
Honorable Kenneth Stiverson

Citizens of Marion County:

It is my pleasure to present Marion County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2013. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Marion County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to insure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Marion County to gain a true understanding of Marion County's finances.

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

The State of Ohio Auditor's Office has issued an unmodified opinion on Marion County's financial statements for the year ended December 31, 2013. The Independent Auditor's Report is located at the front of the financial section of this report.

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

PROFILE OF MARION COUNTY

Formed by an Act of the Ohio General Assembly on May 1, 1824, the County was named for General Francis Marion of Revolutionary War fame. Marion County encompasses fifteen townships, seven villages, and one city; covers 409 square miles; and has an estimated population of 65,905 in 2013.

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

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

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

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

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

	Percent of Assessed Valuation for Real Property
Residential	63.24%
Agricultural	12.10
Commercial/Industrial	17.24
Public Utility	7.31
Governmental	.11
	<u>100.00%</u>

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

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

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

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

OhioHealth Marion General Hospital, located within the City of Marion, is licensed for two hundred forty-one beds and is the largest medical center within a forty-mile radius of the City.

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

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

The main branch of the Marion Public Library with its 163,039 volumes and 27,954 audio-visual media is located in the City of Marion. The Library also has three branches located in other villages within the County.

Marion County is the home of the Marion Correctional Institution and the North Central Correctional Complex; two state correction facilities that provide jobs for eight hundred ten persons. Both compounds are located on Marion Williamsport Road. The North Central Correctional Complex is operated by the Management and Training Corporation. The Multi-County Corrections Center, jointly operated by Marion and Hardin Counties, retains fifty-three employees and can also be found on Marion Williamsport Road.

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

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

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

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

The County negotiates with two bargaining units, the Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expires on June 30, 2014, for the Sheriff's department. The County also negotiates with the American Federation of State, County, and Municipal Employees Local 2694, whose agreement expires on February 19, 2016, for the County Engineer's department. The remaining full-time County employees have not elected to join a bargaining unit.

LOCAL ECONOMY

The design phase has been completed for the southern extension of University Drive to construct a new two lane roadway from State Route 95 at the current intersect of University Drive traveling south through the property that is owned by The Ohio State University to State Route 529. This roadway will alleviate some of the congestion on State Route 95. Marion County and The Ohio State University are working together for the easements to install a bike path along this new extension. The bid stage of this project should begin in August 2014 with construction to begin in spring of 2015. Funding for this project will come from grants, local funding, and the Ohio Public Works Commission.

The County Engineer's office is embarking upon a unique project of replacing a one lane high truss bridge with a covered bridge. The location of this covered bridge will be on St. James Road. This project is expected to go out for bid in early 2015 with funding from federal bridge funds, bridge credit, and local funding.

The County Engineer's office has numerous projects for roads, bridges, culverts, and many ditch petitions that have been filed.

The Ohio Department of Transportation made safety improvements along State Route 95. This project included new turn lanes, upgraded traffic lanes, and signal and drainage improvements from University Drive to Blevins Boulevard. An estimated \$2.3 million was spent by the State on this project.

Quality Masonry of Marion completed the renovations to the courthouse elevator. The courthouse elevator is necessary for the safe and efficient transportation of criminal defendants and members of the public among various floors of the Courthouse.

With the opening of RAMTEC within the County, training is now being provided in industrial robotics and advanced manufacturing skills in partnership with the businesses and industries throughout Central Ohio and beyond. RAMTEC is the first training facility of its kind in the State of Ohio and offers high school and adult students access to an industrial training center that provides numerous industrial certifications including robotics, robotic welding, and CNC operation across all major platforms while working towards an academic degree.

LONG-TERM FINANCIAL PLANNING

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

With the reduction in State revenues, the County's deposit and investment income, indigent defense costs, an increase in State mandates, and the need to preserve and maintain constitutional entitlement programs core services, the County Commissioners have passed an emergency .5 percent sales tax increase. The tax increase became effective on April 1, 2014.

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

The State of Ohio approved tax credits for Marion area businesses Graphic Packaging International, Inc. and ReConserve of Ohio, Inc. that are expected to create an estimated additional forty-six full time positions within Marion County.

Marion County, along with six other counties, has been developing a pilot program known as the “Mobile Lab”. This pilot proposes to develop a Computer Integrated Manufacturing Lab Program to promote technical positions in manufacturing. The program will have a mobile laboratory which will visit schools and other locations and a permanent lab at select career and technical education institutions that will complement the mobile laboratory as a permanent site for training. Currently, the coalition is soliciting funding from both the public and private sector.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Marion County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2012. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

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

The preparation of this report could not have been accomplished without the cooperation of every County department and agency. I am grateful to the County Commissioners for their continued support through adequate funding of the CAFR. Planning, coordinating, compiling and, finally, completing this report has been the responsibility of Deputy Auditor, Gina Beard. I gratefully acknowledge her contributions as well as those of the other members of the Auditor’s staff, including Karen Meadows, Angela Smith, and Angela Claypool.

Respectfully submitted,

Joan M. Kasotis

Joan M. Kasotis
Marion County Auditor

MARION COUNTY, OHIO

Elected and Appointed Officials

December 31, 2013

COMMISSIONERS

Dan Russell
Paul Andrew Appelfeller
Kenneth Stiverson

AUDITOR

Joan M. Kasotis

TREASURER

Janet Draper

RECORDER

Karen Douglas

COMMON PLEAS JUDGE/GENERAL DIVISION

William Finnegan

COMMON PLEAS JUDGE/GENERAL DIVISION

James Slagle

COMMON PLEAS JUDGE/FAMILY COURT DIVISION

Deborah A. Alspach

JUVENILE AND PROBATE JUDGE

Robert D. Fragale

ENGINEER

Bradley K. Irons

CLERK OF COURTS

Julie M. Kagel

CORONER

Marc Comianos M.D.

PROSECUTOR

Brent Yager

SHERIFF

Tim Bailey

AGENCY AND DEPARTMENTS HEADS

BOARD OF ELECTIONS

David Little

SANITARY ENGINEER

Roger L. Dietrich

CHILDREN SERVICES

Jacqueline Ringer

JOB AND FAMILY SERVICES

Roxane Somerlot

COMMUNITY MENTAL HEALTH

Jody Demo-Hodgins

DEVELOPMENTAL DISABILITIES

Cheryl Plaster

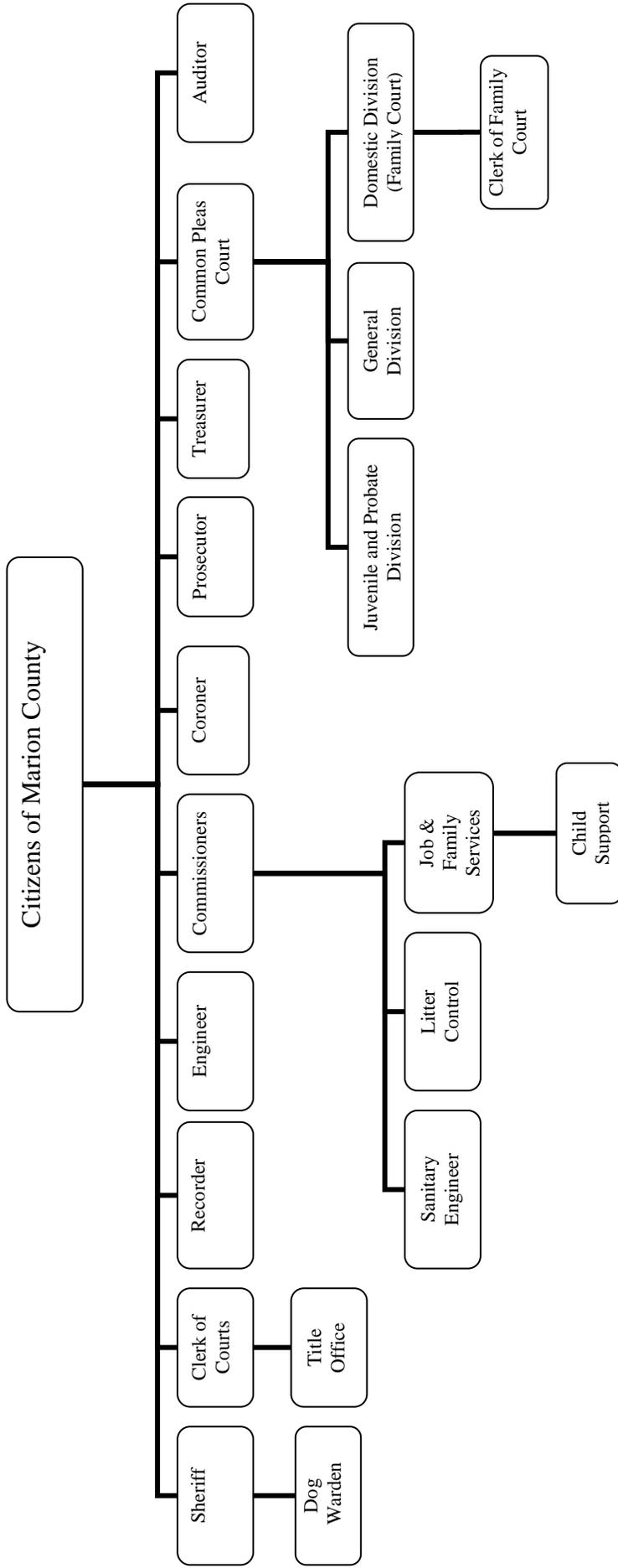
LITTER CONTROL

Angela Carbeta

VETERANS SERVICE

Richard Reish

MARION COUNTY, OHIO ORGANIZATIONAL CHART



OFFICES AND APPOINTED BOARDS

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



Government Finance Officers Association

**Certificate of
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Reporting**

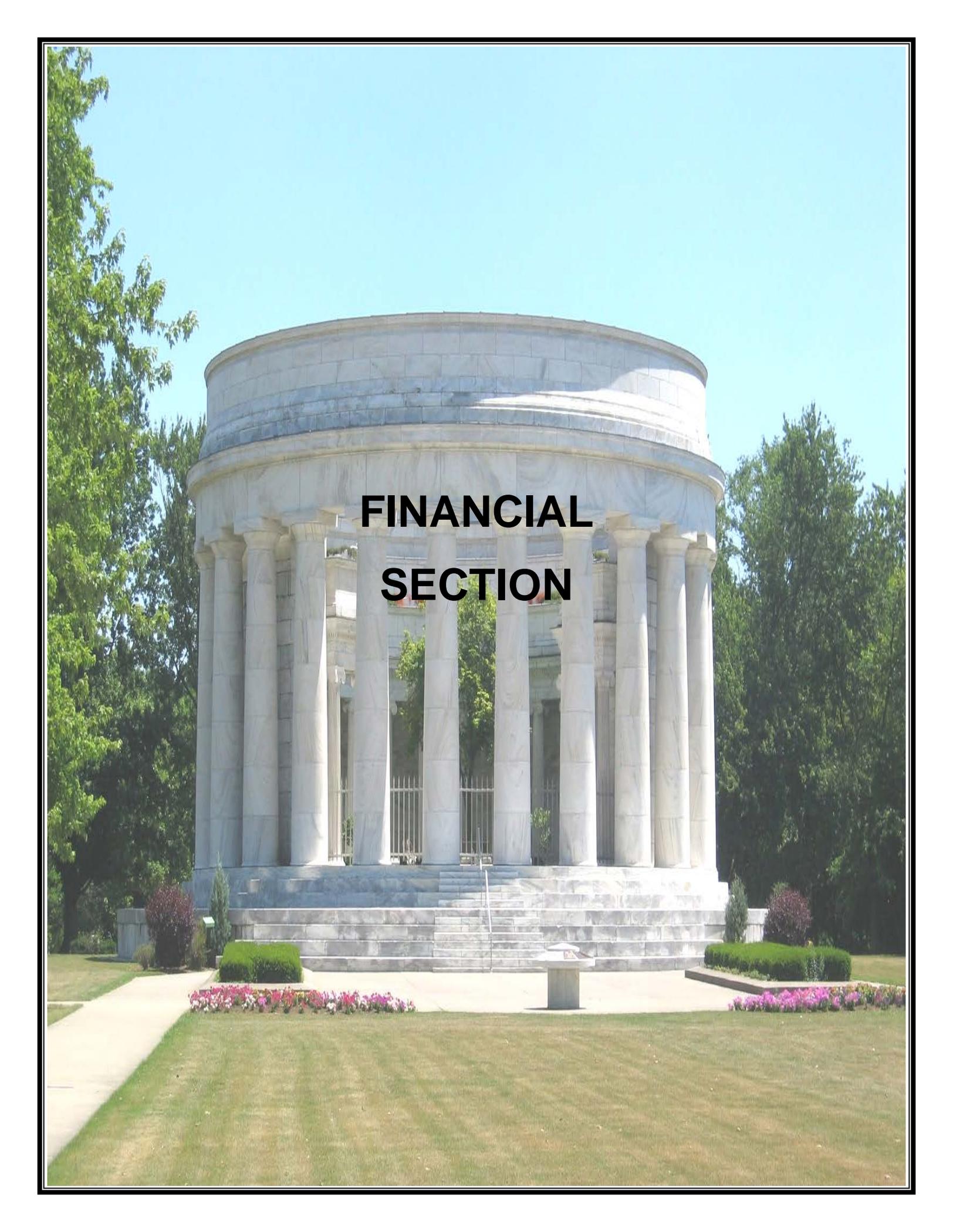
Presented to

**Marion County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO



**FINANCIAL
SECTION**



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County'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 did not audit the financial statements of MARCA Industries, Inc., the County's discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for MARCA Industries, Inc., is based solely on the report of other auditors. We conducted our audit 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. The other auditors audited the financial statements of MARCA Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit 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 County'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 County'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.

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Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio, as of December 31, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Developmental Disabilities funds for the year then ended in 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 County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements 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 this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. 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 County'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 initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

June 20, 2014

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MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

The discussion and analysis of Marion County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

USING THIS ANNUAL REPORT

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

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

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

REPORTING THE COUNTY AS A WHOLE

The statement of net position and the statement of activities reflect how the County did financially during 2013. These statements include all assets and liabilities using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

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

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

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

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

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

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2013 and 2012.

Table 1
Net Position

	Governmental Activities		Business-Type Activity		Total	
	2013	2012	2013	2012	2013	2012
<u>Assets</u>						
Current and Other Assets	\$42,376,369	\$43,151,454	\$3,314,750	\$3,618,193	\$45,691,119	\$46,769,647
Capital Assets, Net	75,014,288	75,322,096	7,820,277	7,636,383	82,834,565	82,958,479
Total Assets	117,390,657	118,473,550	11,135,027	11,254,576	128,525,684	129,728,126
<u>Deferred Outflows of Resources</u>						
	310,244	330,925	0	0	310,244	330,925
<u>Liabilities</u>						
Current and Other Liabilities	1,817,973	2,881,886	60,341	104,788	1,878,314	2,986,674
Long-Term Liabilities	13,459,367	13,820,319	1,871,554	2,030,000	15,330,921	15,850,319
Total Liabilities	15,277,340	16,702,205	1,931,895	2,134,788	17,209,235	18,836,993
<u>Deferred Inflows of Resources</u>						
	7,559,237	7,255,703	0	0	7,559,237	7,255,703
<u>Net Position</u>						
Net Investment in Capital Assets	66,626,384	66,569,556	5,989,709	5,644,194	72,616,093	72,213,750
Restricted	26,086,187	25,653,314	0	0	26,086,187	25,653,314
Unrestricted	2,151,753	2,623,697	3,213,423	3,475,594	5,365,176	6,099,291
Total Net Position	\$94,864,324	\$94,846,567	\$9,203,132	\$9,119,788	\$104,067,456	\$103,966,355

There was almost no change in net position for governmental activities from the prior year. The decrease in current and other liabilities was due to the completion of project payments of related liabilities. Unrestricted net position decreased from the rehiring of personnel for the Sheriff's department that had been significantly reduced in prior years due to budget constraints.

Total net position for business-type activities also changed very little from the prior year (less than 1 percent).

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Table 2 reflects the change in net position for 2013 and 2012.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2013	2012	2013	2012	2013	2012
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$5,026,047	\$4,941,027	\$1,108,742	\$1,073,505	\$6,134,789	\$6,014,532
Operating Grants, Contributions, and Interest	19,016,307	18,293,754	0	0	19,016,307	18,293,754
Capital Grants, Contributions, and Interest	475,853	3,275,614	180,999	502,958	656,852	3,778,572
Total Program Revenues	24,518,207	26,510,395	1,289,741	1,576,463	25,807,948	28,086,858
General Revenues						
Property Taxes	6,683,700	6,578,778	0	0	6,683,700	6,578,778
Payment in Lieu of Taxes	415,436	422,570	0	0	415,436	422,570
Sales Taxes	7,414,576	8,438,891	0	0	7,414,576	8,438,891
Grants and Entitlements	1,721,970	1,479,036	0	0	1,721,970	1,479,036
Interest	203,485	195,865	1,593	1,686	205,078	197,551
Other	2,650,358	2,228,875	8,628	3,817	2,658,986	2,232,692
Total General Revenues	19,089,525	19,344,015	10,221	5,503	19,099,746	19,349,518
Total Revenues	43,607,732	45,854,410	1,299,962	1,581,966	44,907,694	47,436,376
<u>Program Expenses</u>						
General Government						
Legislative and Executive	5,941,436	5,954,475	0	0	5,941,436	5,954,475
Intergovernmental	229,297	189,934	0	0	229,297	189,934
Judicial	2,297,480	2,292,198	0	0	2,297,480	2,292,198
Public Safety	9,535,197	8,571,222	0	0	9,535,197	8,571,222
Intergovernmental	3,600	0	0	0	3,600	0
Public Works	6,208,148	5,342,221	0	0	6,208,148	5,342,221
Health	7,862,507	7,503,479	0	0	7,862,507	7,503,479
Intergovernmental	0	0	0	0	0	0
Human Services	10,657,562	10,211,235	0	0	10,657,562	10,211,235
Economic Development						
Intergovernmental	122,376	125,126	0	0	122,376	125,126
Conservation and Recreation	23,302	18,583	0	0	23,302	18,583
Intergovernmental	115,000	60,000	0	0	115,000	60,000
Interest and Fiscal Charges	594,070	636,189	0	0	594,070	636,189
Sewer District	0	0	1,216,618	1,281,289	1,216,618	1,281,289
Total Expenses	43,589,975	40,904,662	1,216,618	1,281,289	44,806,593	42,185,951

(continued)

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activity		Total	
	2013	2012	2013	2012	2013	2012
Change in Net Position	\$17,757	\$4,949,748	\$83,344	\$300,677	\$101,101	\$5,250,425
Net Position at Beginning of Year	94,846,567	89,896,819	9,119,788	8,819,111	103,966,355	98,715,930
Net Position at End of Year	\$94,864,324	\$94,846,567	\$9,203,132	\$9,119,788	\$104,067,456	\$103,966,355

For governmental activities, the decrease in capital grants, contributions, and interest relates to the completion of the Northwest Connector project. Overall, general revenues did not change significantly. The most significant change was the decrease in sales tax revenues. The County Commissioners imposed an additional .5 percent sales tax that began collection on October 1, 2011, and was repealed by the voters in November 2012. For 2013, there were only delinquency collections of this additional sales tax. Grants and entitlements increased from the allocation of casino taxes from the State as the three approved casinos are now in operation. Other revenues increased from the county engineer's sale of bridge credits.

The County experienced an overall increase in expenses. In prior years, the County had cut costs by implementing a plan to cut employees in the Sheriff's department, the County Commissioners' office, and the County Recorder's office. For 2013, the County had reinstated the employees of the Sheriff's department. Expenses within the public works program increased from costs associated with overtime and materials due to weather conditions.

For the business-type activity, capital grants, contributions, and interest decreased from funding received in 2012 for the engineering of a lift station.

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

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
General Government				
Legislative and Executive	\$5,941,436	\$5,954,475	\$3,611,829	\$3,522,995
Intergovernmental	229,297	189,934	229,297	189,934
Judicial	2,297,480	2,292,198	974,976	958,148

(continued)

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Table 3
Governmental Activities
(continued)

	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
Public Safety	\$9,535,197	\$8,571,222	\$6,101,234	\$5,009,430
Intergovernmental	3,600	0	3,600	0
Public Works	6,208,148	5,342,221	443,635	(2,759,757)
Health	7,862,507	7,503,479	4,206,303	4,284,171
Human Services	10,657,562	10,211,235	2,646,146	2,349,448
Economic Development	0	0	0	0
Intergovernmental	122,376	125,126	122,376	125,126
Conservation and Recreation	23,302	18,583	23,302	18,583
Intergovernmental	115,000	60,000	115,000	60,000
Interest and Fiscal Charges	594,070	636,189	594,070	636,189
Total Expenses	\$43,589,975	\$40,904,662	\$19,071,768	\$14,394,267

For 2013, 44 percent of the costs for services provided by the County were paid for by general revenues, which was significantly higher than 2012. The increase was due to the reinstatement of employees within the Sheriff's department, along with the reduction of capital grants received by the Engineer for road and bridge projects. A review of the above table demonstrates that program revenues contributed significantly to several programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 38 and 48 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). During 2013, the public works program was significantly funded through program revenues. Public works expenses are provided for through operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Developmental Disabilities funds. Fund balance in the General Fund decreased 10 percent. Revenues decreased primarily to the voter referendum in 2011 to eliminate the additional .5 percent sales taxes levy. Expenditures increased by 10 percent primarily from the reinstatement of personnel and the purchase of vehicles in the Sheriff's department.

Fund balance in the Job and Family Services Fund decreased slightly. Revenues increased by 11 percent from additional allocations by the State. The State has changed the method of funding to a reimbursement basis rather than an allocation basis.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Fund balance in the Motor Vehicle Gasoline Tax Fund decreased by 14 percent. Revenues were similar to the prior year. Expenditures increased due to cost of overtime and materials from winter weather conditions.

Fund balance in the Children Services Fund and the Developmental Disabilities Fund did not change significantly. However, Developmental Disabilities received additional State funding in 2013 for the loss of tax revenues.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

The County's enterprise fund is the Sewer District Fund. In 2013, net position had a slight increase (less than 1 percent).

BUDGETARY HIGHLIGHTS

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund. Changes from both the original budget to the final budget and from the final budget to actual revenues were not significant. The same can be said for expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2013, was \$66,626,384 and \$5,989,709, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; vehicles; and sewer lines. The primary additions for government activities included construction in progress, improvements to buildings, road and bridge improvements, and vehicles. Disposals were not significant. For the business-type activity, additions consisted of the construction of sewer lines and a lift station. Additional information regarding the County's capital assets can be found in Note 11 to the basic financial statements.

At December 31, 2013, the County's outstanding debt included \$13,370,884 in general obligation bonds, and \$272,258 in Ohio Public Works Commission loans. Of this amount, \$1,830,568 will be repaid from the business-type activity.

In addition to the debt outlined above, the County's long-term obligations also included compensated absences. Additional information regarding the County's long-term obligations can be found in Note 19 to the basic financial statements.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

CURRENT ISSUES

At the end of 2013, the County Commissioners passed a resolution for an emergency sales tax increase of .5 percent. Collections began on April 1, 2014. The County Commissioners included in the resolution that 40 percent of the emergency sales tax will be used on capital projects.

Engineering has been completed on the second phase of the University Drive project that extends the southern portion of University Drive by constructing a new two lane roadway from State Route 95 at the current intersect of University Drive traveling south through the property that is owned by The Ohio State University to State Route 529. The County is currently working with The Ohio State University of Marion on obtaining easements for a bike path. Bidding on the project will occur in the fall 2014 with actual construction in the spring 2015. The construction will be paid from grants, local funding, and the Ohio Public Works Commission. The estimated cost of the project is \$3.3 million.

The County has paid for the engineering and design of a two lane covered bridge to replace a one lane, high truss bridge on St. James Road. Studies are currently underway pertaining to the mussel habitat. The project will be paid with federal bridge funds, bridge credit, and local funding. Estimated cost of the project is \$3,250,000 and will be bid in early 2015.

REQUEST FOR INFORMATION

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

Marion County, Ohio
Statement of Net Position
Primary Government as of December 31, 2013
Component Unit as of June 30, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	Marca Industries
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$24,947,694	\$2,975,053	\$27,922,747	\$0
Cash and Cash Equivalents in Segregated Accounts	17,554	0	17,554	28,907
Cash and Cash Equivalents with Fiscal Agent	514,481	0	514,481	3,036
Investments in Segregated Accounts	0	0	0	12,991
Accounts Receivable	52,527	338,616	391,143	50,119
Sales Taxes Receivable	1,970,116	0	1,970,116	0
Accrued Interest Receivable	60,923	0	60,923	0
Due from Other Governments	5,709,796	0	5,709,796	0
Internal Balances	(1,081)	1,081	0	0
Due from Component Unit	3,839	0	3,839	0
Due from Primary Government	0	0	0	3,371
Prepaid Items	614,917	0	614,917	1,120
Materials and Supplies Inventory	0	0	0	3,716
Property Taxes Receivable	7,760,896	0	7,760,896	0
Payment in Lieu of Taxes Receivable	562,201	0	562,201	0
Loans Receivable	15,112	0	15,112	0
Special Assessments Receivable	147,394	0	147,394	0
Workers' Compensation Deposit	0	0	0	1,000
Nondepreciable Capital Assets	13,692,937	468,057	14,160,994	0
Depreciable Capital Assets, Net	61,321,351	7,352,220	68,673,571	37,310
Total Assets	117,390,657	11,135,027	128,525,684	141,570
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	310,244	0	310,244	0
<u>Liabilities</u>				
Accrued Wages Payable	796,132	19,820	815,952	39,519
Accounts Payable	621,413	15,723	637,136	21,242
Contracts Payable	53,820	15,951	69,771	0
Matured Compensated Absences Payable	11,879	0	11,879	0
Due to Other Governments	206,998	3,022	210,020	0
Due to Primary Government	0	0	0	3,839
Due to External Party	139	0	139	0
Due to Component Unit	3,371	0	3,371	0
Deposits Held and Due to Others	0	0	0	3,036
Accrued Interest Payable	124,221	5,825	130,046	0
Long-Term Liabilities				
Due Within One Year	995,270	179,556	1,174,826	10,169
Due in More Than One Year	12,464,097	1,691,998	14,156,095	20,054
Total Liabilities	15,277,340	1,931,895	17,209,235	97,859
<u>Deferred Inflows of Resources</u>				
Property Taxes	6,997,036	0	6,997,036	0
Payment in Lieu of Taxes	562,201	0	562,201	0
Total Deferred Inflows of Resources	7,559,237	0	7,559,237	0

(continued)

Marion County, Ohio
Statement of Net Position (continued)
Primary Government as of December 31, 2013
Component Unit as of June 30, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	Marca Industries
<u>Net Position</u>				
Net Investment in Capital Assets	\$66,626,384	\$5,989,709	\$72,616,093	\$7,087
Restricted for:				
Capital Projects	3,362,785	0	3,362,785	0
Public Safety	1,842,234	0	1,842,234	0
Public Works	3,740,545	0	3,740,545	0
Health	8,509,416	0	8,509,416	0
Human Services	7,173,066	0	7,173,066	0
Other Purposes	1,458,141	0	1,458,141	0
Unrestricted	2,151,753	3,213,423	5,365,176	36,624
Total Net Position	\$94,864,324	\$9,203,132	\$104,067,456	\$43,711

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Activities
Primary Government For the Year Ended December 31, 2013
Component Unit For the Year Ended June 30, 2013

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$5,941,436	\$2,255,997	\$73,610	\$0
Intergovernmental	229,297	0	0	0
Judicial	2,297,480	1,092,346	230,158	0
Public Safety	9,535,197	875,488	2,558,475	0
Intergovernmental	3,600	0	0	0
Public Works	6,208,148	341,084	5,017,694	405,735
Health	7,862,507	184,612	3,401,474	70,118
Human Services	10,657,562	276,520	7,734,896	0
Economic Development				
Intergovernmental	122,376	0	0	0
Conservation and Recreation				
Intergovernmental	115,000	0	0	0
Interest and Fiscal Charges	594,070	0	0	0
Total Governmental Activities	43,589,975	5,026,047	19,016,307	475,853
<u>Business-Type Activity</u>				
Sewer District	1,216,618	1,108,742	0	180,999
Total Primary Government	<u>\$44,806,593</u>	<u>\$6,134,789</u>	<u>\$19,016,307</u>	<u>\$656,852</u>
<u>Component Unit</u>				
Marca Industries	<u>\$683,560</u>	<u>\$507,314</u>	<u>\$132,320</u>	<u>\$0</u>

General Revenues

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

Total General Revenues

Change in Net Position

Net Position at Beginning of Year

Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position

Primary Government			Component Unit
Governmental Activities	Business-Type Activity	Total	Marca Industries
(\$3,611,829)	\$0	(\$3,611,829)	\$0
(229,297)	0	(229,297)	0
(974,976)	0	(974,976)	0
(6,101,234)	0	(6,101,234)	0
(3,600)	0	(3,600)	0
(443,635)	0	(443,635)	0
(4,206,303)	0	(4,206,303)	0
(2,646,146)	0	(2,646,146)	0
(122,376)	0	(122,376)	0
(23,302)	0	(23,302)	0
(115,000)	0	(115,000)	0
(594,070)	0	(594,070)	0
(19,071,768)	0	(19,071,768)	0
0	73,123	73,123	0
(19,071,768)	73,123	(18,998,645)	0
0	0	0	(43,926)
2,126,170	0	2,126,170	0
2,518,480	0	2,518,480	0
263,300	0	263,300	0
1,116,929	0	1,116,929	0
658,821	0	658,821	0
415,436	0	415,436	0
7,414,576	0	7,414,576	0
1,721,970	0	1,721,970	0
203,485	1,593	205,078	1,233
2,650,358	8,628	2,658,986	28,124
19,089,525	10,221	19,099,746	29,357
17,757	83,344	101,101	(14,569)
94,846,567	9,119,788	103,966,355	58,280
<u>\$94,864,324</u>	<u>\$9,203,132</u>	<u>\$104,067,456</u>	<u>\$43,711</u>

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2013

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$3,513,358	\$1,001,349	\$1,493,659
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	345	817	0
Sales Taxes Receivable	1,970,116	0	0
Accrued Interest Receivable	60,923	0	0
Due from Other Governments	921,714	0	2,167,813
Interfund Receivable	530,554	13,183	221
Due from Component Unit	0	0	0
Prepaid Items	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	155,652	0	0
Property Taxes Receivable	2,574,386	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	\$9,727,048	\$1,015,349	\$3,661,693
<u>Liabilities</u>			
Accrued Wages Payable	\$282,113	\$114,978	\$66,389
Accounts Payable	171,288	62,656	87,092
Contracts Payable	0	0	0
Matured Compensated Absences Payable	4,019	0	0
Due to Other Governments	50,783	44,712	10,822
Interfund Payable	693	0	0
Due to External Party	0	0	0
Due to Component Unit	0	15	0
Accrued Interest Payable	0	0	0
Total Liabilities	508,896	222,361	164,303
<u>Deferred Inflows of Resources</u>			
Property Taxes	2,308,124	0	0
Payment in Lieu of Taxes	0	0	0
Unavailable Revenue	2,337,460	0	1,841,402
Total Deferred Inflows of Resources	4,645,584	0	1,841,402
<u>Fund Balances</u>			
Nonspendable	534,728	0	0
Restricted	0	792,988	1,655,988
Committed	12,425	0	0
Assigned	212,330	0	0
Unassigned (Deficit)	3,813,085	0	0
Total Fund Balances	4,572,568	792,988	1,655,988
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$9,727,048	\$1,015,349	\$3,661,693

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$4,645,320	\$6,334,936	\$7,803,420	\$24,792,042
11,309	0	6,245	17,554
0	514,481	0	514,481
0	25,246	26,119	52,527
0	0	0	1,970,116
0	0	0	60,923
605,274	1,041,047	973,948	5,709,796
0	0	323,057	867,015
0	3,839	0	3,839
0	614,917	0	614,917
0	0	0	155,652
1,270,130	2,866,113	1,050,267	7,760,896
0	0	562,201	562,201
0	0	15,112	15,112
0	0	147,394	147,394
<u>\$6,532,033</u>	<u>\$11,400,579</u>	<u>\$10,907,763</u>	<u>\$43,244,465</u>
\$68,720	\$143,264	\$120,668	\$796,132
98,178	127,679	74,520	621,413
0	0	53,820	53,820
0	0	7,860	11,879
11,581	66,144	22,956	206,998
3,721	221	863,461	868,096
75	0	64	139
0	3,356	0	3,371
0	0	7,712	7,712
<u>182,275</u>	<u>340,664</u>	<u>1,151,061</u>	<u>2,569,560</u>
1,151,161	2,591,608	946,143	6,997,036
0	0	562,201	562,201
<u>577,272</u>	<u>684,350</u>	<u>1,119,909</u>	<u>6,560,393</u>
<u>1,728,433</u>	<u>3,275,958</u>	<u>2,628,253</u>	<u>14,119,630</u>
0	614,917	0	1,149,645
4,621,325	7,169,040	7,515,936	21,755,277
0	0	0	12,425
0	0	264	212,594
0	0	(387,751)	3,425,334
<u>4,621,325</u>	<u>7,783,957</u>	<u>7,128,449</u>	<u>26,555,275</u>
<u>\$6,532,033</u>	<u>\$11,400,579</u>	<u>\$10,907,763</u>	<u>\$43,244,465</u>

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Marion County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2013

Total Governmental Fund Balances \$26,555,275

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 75,014,288

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.

Accounts Receivable	22,015	
Sales Taxes Receivable	1,406,180	
Accrued Interest Receivable	36,792	
Due from Other Governments	4,175,264	
Interfund Receivable	9,488	
Delinquent Property Taxes Receivable	763,860	
Special Assessments Receivable	<u>146,794</u>	
		6,560,393

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 310,244

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

Accrued Interest Payable	(116,509)	
General Obligation Bonds Payable	(11,710,884)	
Ohio Public Works Commission Loans Payable	(101,690)	
Compensated Absences Payable	(1,606,994)	
Claims Payable	<u>(39,799)</u>	
		<u>(13,575,876)</u>

Net Position of Governmental Activities \$94,864,324

See accompanying notes to the basic financial statements

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

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Revenues</u>			
Property Taxes	\$2,129,555	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	7,444,621	0	0
Special Assessments	0	0	0
Charges for Services	2,626,206	252,918	148,999
Licenses and Permits	3,928	0	0
Fines and Forfeitures	148,706	0	10,715
Intergovernmental	2,127,274	4,662,565	4,135,072
Interest	216,094	0	661
Other	630,789	18,348	101,714
Total Revenues	15,327,173	4,933,831	4,397,161
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	4,846,647	0	0
Intergovernmental	0	0	0
Judicial	1,943,254	0	0
Public Safety	6,719,637	0	0
Intergovernmental	3,600	0	0
Public Works	9,365	0	4,477,597
Health	151,901	0	0
Human Services	375,656	5,153,764	0
Economic Development			
Intergovernmental	122,376	0	0
Conservation and Recreation	5,000	0	0
Intergovernmental	115,000	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	14,292,436	5,153,764	4,477,597
Excess of Revenues Over (Under) Expenditures	1,034,737	(219,933)	(80,436)
<u>Other Financing Sources (Uses)</u>			
Bonds Issued	0	0	0
Transfers - In	3,667	214,522	0
Transfers - Out	(1,533,785)	0	(199,468)
Total Other Financing Sources (Uses)	(1,530,118)	214,522	(199,468)
Changes in Fund Balances	(495,381)	(5,411)	(279,904)
Fund Balances at Beginning of Year	5,067,949	798,399	1,935,892
Fund Balances at End of Year	\$4,572,568	\$792,988	\$1,655,988

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$1,129,774	\$2,547,835	\$933,139	\$6,740,303
0	0	415,436	415,436
0	0	0	7,444,621
0	0	125,739	125,739
23,602	0	1,279,663	4,331,388
0	0	155,327	159,255
0	0	192,577	351,998
1,863,175	3,523,798	4,813,483	21,125,367
0	0	1,001	217,756
146,167	1,279,229	459,618	2,635,865
<u>3,162,718</u>	<u>7,350,862</u>	<u>8,375,983</u>	<u>43,547,728</u>
0	0	960,653	5,807,300
0	0	229,297	229,297
0	0	366,802	2,310,056
0	0	2,675,288	9,394,925
0	0	0	3,600
0	0	705,758	5,192,720
0	7,141,082	205,352	7,498,335
3,099,096	0	1,843,936	10,472,452
0	0	0	122,376
0	0	0	5,000
0	0	0	115,000
0	0	1,415,026	1,415,026
0	0	4,020,811	4,020,811
0	0	512,685	512,685
<u>3,099,096</u>	<u>7,141,082</u>	<u>12,935,608</u>	<u>47,099,583</u>
<u>63,622</u>	<u>209,780</u>	<u>(4,559,625)</u>	<u>(3,551,855)</u>
0	0	3,540,000	3,540,000
0	0	1,533,000	1,751,189
0	0	(17,936)	(1,751,189)
0	0	5,055,064	3,540,000
63,622	209,780	495,439	(11,855)
<u>4,557,703</u>	<u>7,574,177</u>	<u>6,633,010</u>	<u>26,567,130</u>
<u>\$4,621,325</u>	<u>\$7,783,957</u>	<u>\$7,128,449</u>	<u>\$26,555,275</u>

Marion County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2013

Changes in Fund Balances - Total Governmental Funds (\$11,855)

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

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

Capital Outlay - Nondepreciable Capital Assets	841,893	
Capital Outlay - Depreciable Capital Assets	1,835,429	
Depreciation	<u>(2,926,745)</u>	(249,423)

The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (58,385)

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

Delinquent Property Taxes	(56,603)	
Sales Taxes	(30,045)	
Special Assessments	53,047	
Charges for Services	4,620	
Intergovernmental	80,180	
Interest	(12,009)	
Other	<u>20,814</u>	60,004

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

Notes Payable	3,520,000	
General Obligation Bonds Payable	495,000	
Ohio Public Works Commission Loans Payable	<u>5,811</u>	4,020,811

Debt proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net position. (3,540,000)

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

Accrued Interest Payable	(62,855)	
Amortization of Premium	2,151	
Amortization of Deferred Charge on Refunding	<u>(20,681)</u>	(81,385)

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

Compensated Absences Payable	(82,211)	
Claims Payable	<u>(39,799)</u>	(122,010)

Change in Net Position of Governmental Activities \$17,757

See accompanying notes to the basic financial statements

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

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,036,100	\$2,036,100	\$2,073,023	\$36,923
Sales Taxes	7,350,000	7,350,000	7,471,550	121,550
Charges for Services	2,683,480	2,693,480	2,636,667	(56,813)
Licenses and Permits	3,000	3,000	3,978	978
Fines and Forfeitures	271,000	271,000	150,029	(120,971)
Intergovernmental	1,805,761	1,896,069	2,094,184	198,115
Interest	198,000	198,000	248,607	50,607
Other	336,986	543,032	639,021	95,989
Total Revenues	14,684,327	14,990,681	15,317,059	326,378
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	4,559,328	4,706,406	4,408,798	297,608
Judicial	1,954,209	2,049,075	1,949,720	99,355
Public Safety	6,823,776	6,984,381	6,829,293	155,088
Public Works	12,500	13,702	13,132	570
Health	176,860	172,786	172,786	0
Human Services	352,252	378,209	367,788	10,421
Conservation and Recreation	5,000	5,000	5,000	0
Other	608,014	618,739	608,014	10,725
Intergovernmental	240,976	240,976	240,976	0
Total Expenditures	14,732,915	15,169,274	14,595,507	573,767
Excess of Revenues Over (Under) Expenditures	(48,588)	(178,593)	721,552	900,145
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	380,210	380,210
Advances - Out	0	0	(329,481)	(329,481)
Transfers - In	0	0	3,667	3,667
Transfers - Out	(1,106,512)	(1,734,603)	(1,533,785)	200,818
Total Other Financing Sources (Uses)	(1,106,512)	(1,734,603)	(1,479,389)	255,214
Changes in Fund Balance	(1,155,100)	(1,913,196)	(757,837)	1,155,359
Fund Balance at Beginning of Year	3,720,892	3,720,892	3,720,892	0
Prior Year Encumbrances Appropriated	194,929	194,929	194,929	0
Fund Balance at End of Year	\$2,760,721	\$2,002,625	\$3,157,984	\$1,155,359

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$250,000	\$250,000	\$239,735	(\$10,265)
Intergovernmental	5,343,150	5,343,150	4,787,645	(555,505)
Other	4,000	5,943	18,348	12,405
Total Revenues	5,597,150	5,599,093	5,045,728	(553,365)
<u>Expenditures</u>				
Current				
Human Services	6,088,351	6,000,049	5,395,098	604,951
Excess of Revenues Under Expenditures	(491,201)	(400,956)	(349,370)	51,586
<u>Other Financing Sources</u>				
Transfers - In	280,000	292,406	214,522	(77,884)
Changes in Fund Balance	(211,201)	(108,550)	(134,848)	(26,298)
Fund Balance at Beginning of Year	691,769	691,769	691,769	0
Prior Year Encumbrances Appropriated	211,201	211,201	211,201	0
Fund Balance at End of Year	\$691,769	\$794,420	\$768,122	(\$26,298)

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$50,000	\$50,000	\$148,669	\$98,669
Fines and Forfeitures	20,000	20,000	10,805	(9,195)
Intergovernmental	4,000,000	4,000,000	4,258,198	258,198
Interest	900	900	672	(228)
Other	151,200	178,519	101,714	(76,805)
Total Revenues	4,222,100	4,249,419	4,520,058	270,639
<u>Expenditures</u>				
Current				
Public Works	4,871,544	5,287,201	4,664,662	622,539
Excess of Revenues Under Expenditures	(649,444)	(1,037,782)	(144,604)	893,178
<u>Other Financing Uses</u>				
Transfers - Out	(193,996)	(199,468)	(199,468)	0
Changes in Fund Balance	(843,440)	(1,237,250)	(344,072)	893,178
Fund Balance at Beginning of Year	1,549,487	1,549,487	1,549,487	0
Prior Year Encumbrances Appropriated	198,987	198,987	198,987	0
Fund Balance at End of Year	\$905,034	\$511,224	\$1,404,402	\$893,178

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$1,045,000	\$1,045,000	\$1,109,729	\$64,729
Charges for Services	5,250	5,250	23,425	18,175
Intergovernmental	1,661,224	1,661,224	1,996,770	335,546
Other	42,000	49,145	140,353	91,208
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	2,753,474	2,760,619	3,270,277	509,658
<u>Expenditures</u>				
Current				
Human Services	3,819,854	3,819,854	3,518,115	301,739
	<hr/>	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(1,066,380)	(1,059,235)	(247,838)	811,397
Fund Balance at Beginning of Year	4,382,327	4,382,327	4,382,327	0
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance at End of Year	<u>\$3,315,947</u>	<u>\$3,323,092</u>	<u>\$4,134,489</u>	<u>\$811,397</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$2,400,000	\$2,400,000	\$2,500,704	\$100,704
Intergovernmental	2,966,876	2,966,876	3,042,118	75,242
Other	1,100,300	1,309,172	1,240,638	(68,534)
Total Revenues	6,467,176	6,676,048	6,783,460	107,412
<u>Expenditures</u>				
Current				
Health	9,104,776	8,987,656	7,911,092	1,076,564
Changes in Fund Balance	(2,637,600)	(2,311,608)	(1,127,632)	1,183,976
Fund Balance at Beginning of Year	5,853,992	5,853,992	5,853,992	0
Prior Year Encumbrances Appropriated	577,426	577,426	577,426	0
Fund Balance at End of Year	\$3,793,818	\$4,119,810	\$5,303,786	\$1,183,976

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fund Net Position
Enterprise Fund
December 31, 2013

	Sewer District
<u>Assets</u>	
<u>Current Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$2,975,053
Accounts Receivable	338,616
Interfund Receivable	1,081
Total Current Assets	3,314,750
<u>Noncurrent Assets</u>	
Nondepreciable Capital Assets	468,057
Depreciable Capital Assets, Net	7,352,220
Total Noncurrent Assets	7,820,277
Total Assets	11,135,027
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accrued Wages Payable	19,820
Accounts Payable	15,723
Contracts Payable	15,951
Due to Other Governments	3,022
Accrued Interest Payable	5,825
General Obligation Bonds Payable	120,000
Ohio Public Works Commission Loans Payable	41,621
Compensated Absences Payable	17,935
Total Current Liabilities	239,897
<u>Noncurrent Liabilities</u>	
General Obligation Bonds Payable	1,540,000
Ohio Public Works Commission Loans Payable	128,947
Compensated Absences Payable	23,051
Total Long-Term Liabilities	1,691,998
Total Liabilities	1,931,895
<u>Net Position</u>	
Net Investment in Capital Assets	5,989,709
Unrestricted	3,213,423
Total Net Position	\$9,203,132

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenses, and Change in Fund Net Position
Enterprise Fund
For the Year Ended December 31, 2013

	Sewer District
<u>Operating Revenues</u>	
Charges for Services	\$1,108,742
Other	8,628
Total Operating Revenues	1,117,370
<u>Operating Expenses</u>	
Personal Services	397,097
Fringe Benefits	75,152
Materials and Supplies	5,257
Contractual Services	264,436
Depreciation	346,839
Other	53,534
Total Operating Expenses	1,142,315
Operating Income	(24,945)
<u>Non-Operating Revenues (Expenses)</u>	
Interest Revenue	1,593
Interest Expense	(74,303)
Total Non-Operating Revenues (Expenses)	(72,710)
Income Before Contributions	(97,655)
Capital Contributions	180,999
Change in Net Position	83,344
Net Position at Beginning of Year	9,119,788
Net Position at End of Year	\$9,203,132

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2013

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,032,750
Cash Received from Other Revenues	8,628
Cash Payments for Personal Services	(389,006)
Cash Payments for Fringe Benefits	(75,152)
Cash Payments for Materials and Supplies	(34,792)
Cash Payments for Contractual Services	(284,364)
Cash Payments for Other Expenses	(53,034)
	205,030
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of Capital Assets	(530,733)
Cash Received from Tap-In Fees	13,443
Cash Received from Capital Grants	167,556
Cash Payments for Principal on General Obligation Bonds	(120,000)
Cash Payments for Interest on General Obligation Bonds	(74,703)
Cash Payments for Principal on Ohio Public Works Commission Loans	(41,621)
	(586,058)
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	1,593
	(379,435)
Net Decrease in Cash and Cash Equivalents	(379,435)
Cash and Cash Equivalents at Beginning of Year	3,354,488
	\$2,975,053
<u>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities</u>	
Operating Loss	(\$24,945)
<u>Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities</u>	
Depreciation	346,839
Changes in Assets and Liabilities	
Increase in Accounts Receivable	(75,842)
Increase in Interfund Receivable	(150)
Increase in Accrued Wages Payable	4,262
Decrease in Accounts Payable	(10,410)
Decrease in Contracts Payable	(15,275)
Decrease in Retainage Payable	(16,428)
Decrease in Due to Other Governments	(6,196)
Increase in Compensated Absences Payable	3,175
	346,839
Net Cash Provided by Operating Activities	\$205,030

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2013

Assets

Equity in Pooled Cash and Cash Equivalents	\$10,434,360
Cash and Cash Equivalents in Segregated Accounts	2,060,183
Due from Other Governments	2,267,669
Due from External Party	139
Property Taxes Receivable	41,872,594
Special Assessments Receivable	<u>2,843,081</u>
Total Assets	<u><u>\$59,478,026</u></u>

Liabilities

Due to Other Governments	\$50,906,521
Undistributed Assets	8,101,212
Payroll Withholdings	<u>470,293</u>
Total Liabilities	<u><u>\$59,478,026</u></u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 1 - DESCRIPTION OF MARION COUNTY AND THE REPORTING ENTITY

A. The County

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

B. Reporting Entity

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading.

The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Marion County, this includes the Job and Family Services Department, the Children Services Board, the Board of Developmental Disabilities, and all departments and activities that are operated directly by the elected County officials.

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

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

Marion Area Retarded Children and Adults (MARCA) Industries - MARCA Industries is a legally separate not-for-profit corporation served by a board of trustees whose appointment is approved by the board of trustees and confirmed by the Marion County Board of Developmental Disabilities (DD). MARCA is under a contractual agreement with the Marion County Board of DD and provides sheltered employment for developmentally handicapped adults in Marion County. The Marion County Board of DD provides MARCA with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of MARCA. Based on the significant relationship between the County and MARCA due to the services and resources provided by the County to MARCA and MARCA's sole purpose of providing assistance to the developmentally handicapped adults of Marion County, MARCA is presented as a component unit of Marion County. Its exclusion from the County's financial statements would cause the financial statements to be misleading. MARCA operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from MARCA Industries, 2387 Harding Highway East, Marion, Ohio 43302.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Joint Ventures - The County participates in three joint ventures; the Marion-Crawford Mental Health Board, Marion-Hardin Corrections Commission, and Northland Homes and Properties, Inc. (See Note 23)

Jointly Governed Organizations - The County participates in five jointly governed organizations; the Marion County Regional Planning Commission, Marion County Family and Children First Council, Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, Clearwater Council of Governments, and the Marion Port Authority. (See Note 24)

Insurance Pools - The County participates in the County Risk Sharing Authority, Inc. (CORSA) and the County Commissioners of Ohio Association Workers' Compensation Group Retrospective Rating Program. (See Note 25)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Marion County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Proprietary Fund

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2013. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for governmental funds.

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources consist of a deferred charge on refunding reported on the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. This amount is deferred and amortized over the life of the old debt or the life of the new debt, whichever is shorter.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes sales taxes, accrued interest, intergovernmental revenues including grants, interfund, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available.

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

F. Cash and Investments

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

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

During 2013, the County invested in negotiable and nonnegotiable certificates of deposit, locally-issued government debt, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio’s net asset value per share, which is the price the investment could be sold for on December 31, 2013.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2013 was \$216,094 which includes \$197,215 assigned from other County funds.

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Restricted Assets

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

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

I. Capital Assets

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

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

J. Deferred Charge on Refunding

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

K. Interfund Receivables/Payables

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

L. Compensated Absences

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

M. Accrued Liabilities and Long-Term Obligations

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

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

N. Unamortized Premiums

On government-wide financial statements, premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of bonds payable.

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

O. Net Position

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

P. Fund Balance

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

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

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

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

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. Policy established by the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

Q. Operating Revenues and Expenses

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

R. Capital Contributions

Capital contributions arise from the contributions from tap in fees.

S. Internal Activity

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

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

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

T. Estimates

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

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For 2013, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus". GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity and the financial reporting entity display and disclosure requirements. The implementation of this statement did not result in any change to the County's financial statements.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 4 - ACCOUNTABILITY

At December 31, 2013, the Capital Improvement capital projects fund had a deficit fund balance, in the amount of \$386,916. The deficit resulted from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - for the General Fund, and the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than as restricted, committed, or assigned fund balance (GAAP basis).

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

	Changes in Fund Balance		
	General	Job and Family Services	Motor Vehicle Gasoline Tax
GAAP Basis	(\$495,381)	(\$5,411)	(\$279,904)
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2012, Received in Cash 2013	945,831	113,454	318,024
Accrued 2013, Not Yet Received in Cash	(910,960)	(34,148)	(326,632)
			(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Changes in Fund Balance (continued)			
	General	Job and Family Services	Motor Vehicle Gasoline Tax
Expenditure Accruals:			
Accrued 2012, Paid in Cash 2013	(\$508,343)	(\$251,361)	(\$262,324)
Accrued 2013, Not Yet Paid in Cash	508,896	242,509	164,303
Cash Adjustments:			
Unrecorded Activity 2012	170,053	33,336	131,718
Unrecorded Activity 2013	(273,325)	(745)	(213)
Fair Value of Investments	58,287	0	0
Advances - In	380,210	0	0
Advances - Out	(329,481)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(303,624)	(232,482)	(89,044)
Budget Basis	(\$757,837)	(\$134,848)	(\$344,072)

	Children Services	Developmental Disabilities
GAAP Basis	\$63,622	\$209,780
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2012, Received in Cash 2013	94,010	140,164
Accrued 2013, Not Yet Received in Cash	(146,971)	(660,287)
Expenditure Accruals:		
Accrued 2012, Paid in Cash 2013	(167,449)	(312,594)
Accrued 2013, Not Yet Paid in Cash	182,275	340,664
Cash Adjustments:		
Unrecorded Activity 2012	238,215	136,129
Unrecorded Activity 2013	(71,374)	(183,408)
Prepaid Items	0	30,967
Nonbudgeted Activity	(709)	18,695
Encumbrances Outstanding at Year End (Budget Basis)	(439,457)	(847,742)
Budget Basis	(\$247,838)	(\$1,127,632)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;

10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;

11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and

12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$10,077,094 of the County's bank balance of \$30,242,460 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

Investments

As of December 31, 2013, the County had the following investments:

	Total	Less Than Six Months	Six Months to Two Years	Three Years To Five Years
Negotiable Certificates of Deposit	\$750,000	\$250,000	\$500,000	\$0
Ohio Local Government Notes	6,577,511	2,003,850	4,573,661	0
Ohio Local Government Bonds	2,890,819	0	1,765,230	1,125,589
Ohio Local Government Certificates of Participation	260,062	0	260,062	0
Mutual Funds	113,603	113,603	0	0
STAR Ohio	623,574	623,574	0	0
Total Investments	<u>\$11,215,569</u>	<u>\$2,991,027</u>	<u>\$7,098,953</u>	<u>\$1,125,589</u>

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

The negotiable certificates of deposit are insured by the FDIC. The notes and certificates of participation issued by Ohio local governments are not rated. Three of the Ohio local government bond issues are not rated, with a fair value of \$343,102. The remainder of Ohio local government bond securities carry a rating of Aaa to Aa3 by Moodys. The mutual funds carry a rating of Aaa by Moodys. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

The County places no limit on the amount of its inactive monies it may invest in a particular security. The Ohio local government notes, bonds, and certificates of participation are 86.74 percent of the County's total portfolio.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 7 - RECEIVABLES

Receivables at December 31, 2013, consisted of accounts (billings for user charged services); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; amounts due from a component unit; property taxes; payment in lieu of taxes; loans; and special assessments. All receivables are considered collectible in full and within one year, except for interfund, property taxes, and loans. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. As of December 31, 2013, delinquent special assessments were \$3,248.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Community Development Block Grant program. The loans have an annual interest rate of 3 percent and are to be repaid over nine years. No new loans were issued in 2013. Principal, in the amount of \$16,851, was repaid during the year. Loans outstanding at December 31, 2013, were \$15,112. Loans receivable, in the amount of \$6,702, will not be received within one year.

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

	Amount
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$463
Local Government	305,384
Casino Taxes	374,881
Homestead and Rollback	168,255
Grants	27,177
Charges for Services	45,554
Total General Fund	921,714
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	81,451
Motor Vehicle License Tax	831,973
Gasoline Tax	1,215,675
Fines and Forfeitures	50
Grants	38,664
Total Motor Vehicle Gasoline Tax	2,167,813
Children Services	
Homestead and Rollback	66,974
Tangible Personal Property Reimbursement	25,132
Grants	512,430
Charges for Services	738
Total Children Services	605,274

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Developmental Disabilities	
Homestead and Rollback	\$159,435
Tangible Personal Property Reimbursement	34,291
Grants	847,321
Total Developmental Disabilities	1,041,047
Total Major Funds	4,735,848
Nonmajor Funds	
Child Support Enforcement - Poundage	19,681
Senior Services - Homestead and Rollback	46,734
North Central Ohio Rehabilitation Center - Grants	478,569
Other Public Safety	
Marmet Trust - Other	90
Disaster Services - Grants	9,323
Prison Reduction - Grants	167,874
Jail Reduction - Grants	21,978
Felony Delinquent Care and Custody - Grants	198,450
Other	
Specialized Docket - Grants	3,123
Law Library - Fines and Forfeitures	6,856
Marca - Homestead and Rollback	15,796
Marca - Tangible Personal Property Reimbursement	5,474
Total Nonmajor Funds	973,948
Total Governmental Activities	\$5,709,796
Agency Funds	
Motor Vehicle License and Gasoline Tax	\$830,187
Municipal Permissive License Tax	81,158
Library Local Government	943,157
Local Government	413,167
Total Agency Funds	\$2,267,669

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 8 - PERMISSIVE SALES AND USE TAX

The County Commissioners, by resolution, imposed a 1 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. A warrant payable to the County is to be made within five days of the certification.

NOTE 9 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2013 represent the collection of 2012 taxes. Real property taxes received in 2013 were levied after October 1, 2012, on the assessed values as of January 1, 2012, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2013 represent the collection of 2012 taxes. Public utility real and tangible personal property taxes received in 2013 became a lien on December 31, 2011, were levied after October 1, 2012, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds.

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2013, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2013 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2013, was \$11.17 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2013 property tax receipts were based are as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$950,342,280
Public Utility Personal Property	74,928,260
Total Assessed Value	<u>\$1,025,270,540</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 10 - PAYMENT IN LIEU OF TAXES

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

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013, was as follows:

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$1,876,653	\$0	\$0	\$1,876,653
Land Improvements	11,215,109	182,260	0	11,397,369
Construction in Progress	265,448	659,633	(506,166)	418,915
Total Nondepreciable Capital Assets	<u>13,357,210</u>	<u>841,893</u>	<u>(506,166)</u>	<u>13,692,937</u>
Depreciable Capital Assets				
Buildings	29,428,027	843,650	(30,933)	30,240,744
Improvements Other than Buildings	2,515,848	0	0	2,515,848
Roads, Bridges, Culverts, and Traffic Signals	60,690,324	1,069,762	(4,460)	61,755,626
Machinery and Equipment	3,065,512	80,778	(142,130)	3,004,160
Vehicles	4,856,401	347,405	(42,009)	5,161,797
Total Depreciable Capital Assets	<u>100,556,112</u>	<u>2,341,595</u>	<u>(219,532)</u>	<u>102,678,175</u>
Less Accumulated Depreciation for				
Buildings	(13,534,944)	(708,092)	30,933	(14,212,103)
Improvements Other than Buildings	(2,154,960)	(121,269)	0	(2,276,229)
Roads, Bridges, Culverts, and Traffic Signals	(17,142,873)	(1,645,597)	3,702	(18,784,768)
Machinery and Equipment	(2,617,943)	(104,859)	84,503	(2,638,299)
Vehicles	(3,140,506)	(346,928)	42,009	(3,445,425)
Total Accumulated Depreciation	<u>(38,591,226)</u>	<u>(2,926,745)</u>	<u>161,147</u>	<u>(41,356,824)</u>
Total Depreciable Capital Assets, Net	<u>61,964,886</u>	<u>(585,150)</u>	<u>(58,385)</u>	<u>61,321,351</u>
Governmental Activities Capital Assets, Net	<u>\$75,322,096</u>	<u>\$256,743</u>	<u>(\$564,551)</u>	<u>\$75,014,288</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Construction in Progress	473,106	362,000	(544,617)	290,489
Total Nondepreciable Capital Assets	650,674	362,000	(544,617)	468,057
Depreciable Capital Assets				
Buildings	11,145,775	0	0	11,145,775
Machinery and Equipment	304,216	168,733	0	472,949
Vehicles	201,046	0	0	201,046
Sewer Lines	3,322,636	544,617	0	3,867,253
Total Depreciable Capital Assets	14,973,673	713,350	0	15,687,023
Less Accumulated Depreciation for				
Buildings	(6,838,697)	(251,949)	0	(7,090,646)
Machinery and Equipment	(196,760)	(22,420)	0	(219,180)
Vehicles	(175,800)	(6,017)	0	(181,817)
Sewer Lines	(776,707)	(66,453)	0	(843,160)
Total Accumulated Depreciation	(7,987,964)	(346,839)	0	(8,334,803)
Total Depreciable Capital Assets, Net	6,985,709	366,511	0	7,352,220
Business-Type Activity Capital Assets, Net	\$7,636,383	\$728,511	(\$544,617)	\$7,820,277

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$446,023
Judicial	38,669
Public Safety	234,636
Public Works	1,800,781
Health	334,493
Human Services	72,143
Depreciation Expense - Governmental Activities	<u>\$2,926,745</u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2013, the General Fund had an interfund receivable, in the amount of \$530,554; \$3,526 from the Children Services Fund and \$527,028 from other governmental funds. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

The Job and Family Services Fund had an interfund receivable, in the amount of \$13,183, from other governmental funds for services provided.

The Motor Vehicle Gasoline Tax Fund had an interfund receivable, in the amount of \$221, from the Developmental Disabilities Fund for services provided.

Other governmental funds had an interfund receivable, in the amount of \$323,057; \$235 from the General Fund and \$322,822 from other governmental funds. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys.

The Sewer District Fund had an interfund receivable, in the amount of \$1,081; \$458 from the General Fund, \$195 from the Children Services Fund, and \$428 from other governmental funds for services provided.

Interfund receivables in the General Fund and other governmental funds, in the amount of \$379,076 and \$297,865, respectively, will not be received within one year.

NOTE 13 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has contracted with the County Risk Sharing Authority (CORSA) and the Federal Insurance Company for the following coverage.

<u>CORSA</u>	
Property	\$112,307,192
General Liability	1,000,000
Commercial Crime	1,000,000
Boiler and Machinery	100,000,000
Excess Liability	5,000,000
Automobile Liability	1,000,000
Police Professional Liability	1,000,000
Errors and Omissions	1,000,000
 <u>Federal Insurance Company</u>	
Helicopter Aviation and Liability	1,000,000

Settled claims have not exceeded this commercial coverage in any of the last three years. For 2013, the property of the County was appraised and reduced the insured value of the County's property by \$4,662,951.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Prior to 2010, the County had participated in a workers' compensation retrospective rating plan offered by the State of Ohio. The plan allowed the County to pay a fraction of the premium it would pay as an experience-rated risk charging the County for claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. For each year the County elected retrospective rating, the County is responsible for all claims incurred for ten years from the date of injury. The liability for unpaid claims costs reported at December 31, 2013, is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The County hired a third-party administrator, Comp Management, Inc., to review and monitor all claims on behalf of the County. The retrospective plan is accounted for in the General Fund.

Changes in the claims liability in 2013 were as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2012	\$45,355	\$0	\$11,546	\$33,809
2013	33,809	24,319	18,329	39,799

In 2013, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

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

NOTE 14 - OTHER SIGNIFICANT COMMITMENTS

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2013 are as follows:

General Fund	\$303,624
Job and Family Services Fund	232,482
Children Services Fund	439,457
Developmental Disabilities Fund	847,742
Nonmajor Governmental Funds	404,188
Total	\$2,227,493

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 15 - DEFINED BENEFIT PENSION PLANS

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

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed 2 percent. For the year ended December 31, 2013, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rate for law enforcement increased to 13 percent. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in both the traditional and combined plans was 1 percent for 2013. Effective January 1, 2014, the portion of the employer contribution allocated to health care increased to 2 percent. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2013, 2012, and 2011 was \$2,649,201, \$1,907,579, and \$2,197,246, respectively. For 2013, 92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the member-directed plan for 2013 were \$56,054 made by the County and \$40,038 made by the plan members.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 16 - POSTEMPLOYMENT BENEFITS

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in both the traditional and combined plans was 1 percent for 2013. Effective January 1, 2014, the portion of the employer contribution allocated to health care was raised to 2 percent 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 the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2013, 2012, and 2011 was \$205,134, \$776,837, and \$875,453, respectively. For 2013, 92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on 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 contribution toward the health care fund after the end of the transition period.

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

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

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

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

B. Health Care Benefits

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

NOTE 18 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2013, is as follows:

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Capital Projects Funds				
Legacy Crossing				
April 27, 2012 1.25%	\$70,000	\$0	\$70,000	\$0
Total Notes Payable	\$70,000	\$0	\$70,000	\$0

On April 27, 2012, the County issued bond anticipation notes, in the amount of \$70,000, to partially retire notes previously issued to construct infrastructure at Legacy Crossing. The notes were to be repaid from moneys received from tax incremental financing agreements with property owners benefitting from the improvements. The notes had an interest rate of 1.25 percent and were fully retired on April 25, 2013.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 19 - LONG-TERM OBLIGATIONS

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Notes			
Legacy Crossing	2006	1.25%	\$2,585,000
Menards	2012	2.25	620,000
University Drive	2012	2.25	900,000
General Obligation Bonds			
Various Purpose Refunding	2007	4 - 4.75	9,844,713
Courthouse Improvement	2010	3.5 - 6.5	1,375,000
Various Purpose Bonds	2013	.6 - 3.5	3,540,000
Sewer Improvements Refunding	2005	3 - 4.375	2,625,000
Ohio Public Works Commission Loans			
University Drive	2010	0	116,217
Sewer South	2000	0	165,964
Sewer Improvements	1996	0	666,453

The County's long-term obligations activity for the year ended December 31, 2013, was as follows:

	<u>Balance 12/31/2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2013</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
General Obligation Notes					
Legacy Crossing 1.25%	\$2,000,000	\$0	\$2,000,000	\$0	\$0
Menards 2.25%	620,000	0	620,000	0	0
University Drive 2.25%	900,000	0	900,000	0	0
Total General Obligation Notes	3,520,000	0	3,520,000	0	0
General Obligation Bonds					
Various Purpose Refunding	7,390,000	0	340,000	7,050,000	355,000
Bond Premium	33,035	0	2,151	30,884	0
Courthouse Improvement	1,245,000	0	30,000	1,215,000	30,000
Various Purpose Bonds	0	3,540,000	125,000	3,415,000	100,000
Total General Obligation Bonds	8,668,035	3,540,000	497,151	11,710,884	485,000

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013	Due Within One Year
<u>Governmental Activities</u>					
(continued)					
Other Long-Term Obligations					
Ohio Public Works					
Commission Loans	\$107,501	\$0	\$5,811	\$101,690	\$5,811
Compensated Absences	1,524,783	795,088	712,877	1,606,994	495,819
Claims Payable	0	39,799	0	39,799	8,640
Total Governmental Activities	<u>\$13,820,319</u>	<u>\$4,374,887</u>	<u>\$4,735,839</u>	<u>\$13,459,367</u>	<u>\$995,270</u>
	Balance			Balance	Due Within
	12/31/2012	Additions	Reductions	12/31/2013	One Year
<u>Business-Type Activity</u>					
General Obligation Bonds					
Sewer Improvements					
Refunding	\$1,780,000	\$0	\$120,000	\$1,660,000	\$120,000
Ohio Public Works					
Commission Loans	212,189	0	41,621	170,568	41,621
Compensated Absences	37,811	25,884	22,709	40,986	17,935
Total Business-Type Activity	<u>\$2,030,000</u>	<u>\$25,884</u>	<u>\$184,330</u>	<u>\$1,871,554</u>	<u>\$179,556</u>

General Obligation Notes

On April 27, 2012, the County issued bond anticipation notes, in the amount of \$2,000,000, to partially retire notes previously issued to construct infrastructure for Legacy Crossing. The notes were to be repaid from moneys received from tax incremental financing agreements with property owners benefiting from the improvements. The notes had an interest rate of 1.25 percent and were fully retired on April 25, 2013.

On October 17, 2012, the County issued bond anticipation notes, in the amount of \$620,000, to partially retire notes previously issued to construct infrastructure for the new Menards store. The notes were to be repaid from moneys received from tax incremental financing agreements with the property owners benefiting from the improvements. The notes had an interest rate of 2.25 percent and were fully retired on April 25, 2013.

On November 28, 2012, the County issued bond anticipation notes, in the amount of \$900,000, to retire notes previously issued to construct an extension of University Drive to State Route 309. The notes had an interest rate of 2.25 percent and were fully retired on April 25, 2013.

2007 Various Purpose Refunding General Obligation Bonds

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

At December 31, 2013, all of the refunded bonds have been retired.

2010 Courthouse Improvement General Obligation Bonds

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

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

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

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

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

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

2013 Various Purpose General Obligation Bonds

In 2013, the County issued various purpose general obligation bonds, in the amount of \$3,540,000, for constructing Legacy Crossing, widening and improving State Route 95, and constructing an extension of University Boulevard. The bond issue consists of term bonds. The bonds are being retired from the Tax Increment Financing capital projects fund and the Bond Retirement debt service fund with revenues from payment in lieu of taxes and transfers from the General Fund.

The term bonds maturing on or after December 1, 2023, are subject to redemption at the option of the County, either in whole or in part, in such order as the County shall determine, on any date on or after December 1, 2022, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest at the redemption date.

The term bonds maturing on December 1, 2015, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$100,000 on December 1, 2014 (with the balance of \$100,000 to be paid at stated maturity on December 31, 2015), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2017, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$140,000 on December 1, 2016 (with the balance of \$140,000 to be paid at stated maturity on December 31, 2017), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2020, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$150,000 on December 1, 2019 (with the balance of \$150,000 to be paid at stated maturity on December 31, 2020), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2022, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$100,000 on December 1, 2021 (with the balance of \$155,000 to be paid at stated maturity on December 31, 2022), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2024, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$160,000 on December 1, 2023 (with the balance of \$165,000 to be paid at stated maturity on December 31, 2024), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2026, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$165,000 on December 1, 2025 (with the balance of \$180,000 to be paid at stated maturity on December 31, 2026), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

The term bonds maturing on December 1, 2028, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$180,000 on December 1, 2027 (with the balance of \$185,000 to be paid at stated maturity on December 31, 2028), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2030, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$190,000 on December 1, 2029 (with the balance of \$195,000 to be paid at stated maturity on December 31, 2030), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2032, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$205,000 on December 1, 2031 (with the balance of \$210,000 to be paid at stated maturity on December 31, 2032), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2035, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, in each of the years 2033 and 2034 (with the balance of \$120,000 to be paid at stated maturity on December 31, 2035), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date according to the following schedule:

<u>Year</u>	<u>Amount</u>
2033	\$110,000
2034	115,000

Ohio Public Works Commission Loans

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

The loans issued for sewer improvements are payable solely from the gross revenues of the Sewer District enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loans is \$170,568, payable through July 2019. For the current year, principal paid and total net revenues were \$41,621 and \$489,450, respectively.

Business-Type Activity Refunding General Obligation Bonds

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

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

Compensated Absences

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

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

The effect of the debt limitations described above is an overall debt margin of \$17,592,028 at December 31, 2013.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

Year	General Obligation Bonds		Ohio Public Works Commission Loans
	Principal	Interest	Principal
2014	\$485,000	\$459,140	\$5,811
2015	485,000	443,290	5,811
2016	565,000	424,778	5,811
2017	575,000	402,718	5,811
2018	600,000	383,183	5,811
2019-2023	3,310,000	1,570,663	29,055
2024-2028	3,380,000	875,731	29,055
2029-2033	1,945,000	281,588	14,525
2034-2035	335,000	18,038	0
	<u>\$11,680,000</u>	<u>\$4,859,129</u>	<u>\$101,690</u>

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

Year	General Obligation Bonds		Ohio Public Works Commission Loans
	Principal	Interest	Principal
2014	\$120,000	\$69,902	\$41,621
2015	125,000	65,103	41,621
2016	135,000	59,790	41,621
2017	140,000	54,390	24,960
2018	145,000	48,790	8,298
2019-2023	810,000	148,494	12,447
2024	185,000	8,140	0
	<u>\$1,660,000</u>	<u>\$454,609</u>	<u>\$170,568</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2013
Hospital Revenue Bonds		
Issued Prior to 1996	\$227,965,000	Not Known
Industrial Development Bonds		
Issued Prior to 1996	2,000,000	Not Known
Mortgage Revenue Bonds		
Hearthside Apartments	2,200,000	2,005,000
Revenue Bonds		
Cardinal One Portfolio	21,447,000	17,728,324
Avalon Lakes	8,950,000	8,235,000
YMCA	3,500,000	2,715,812
Turning Point	900,000	729,673
United Church Homes	5,480,000	5,075,000
Palace Theatre	986,596	106,602
Toledo Central Catholic High School	3,120,000	1,584,634

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

NOTE 20 - INTERFUND TRANSFERS

During 2013, the following transfers were made:

		Transfers Out			
		General	Motor Vehicle Gasoline Tax	Other Governmental	Total
Transfers In	General	\$0	\$0	\$3,667	\$3,667
	Job and Family Services	214,522	0	0	214,522
	Other Governmental	1,319,263	199,468	14,269	1,533,000
	Total	\$1,533,785	\$199,468	\$17,936	\$1,751,189

Transfers from the General Fund were used to subsidize activities in the Job and Family Services special revenue fund and in other governmental funds, and to make debt payments when due. The transfers from the Motor Vehicle Gasoline Tax special revenue fund were used to provide the local match to projects principally funded by grants. The transfers from other governmental funds to the General Fund was to close out a fund and to other governmental funds to make debt payments when due.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 21 - FUND BALANCE

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

Fund Balance	General	Job and Family Services	Motor Vehicle Gasoline Tax
Nonspendable for			
Interfund Loans	\$379,076	\$0	\$0
Unclaimed Moneys	155,652	0	0
Total Nonspendable	<u>534,728</u>	<u>0</u>	<u>0</u>
Restricted for			
Job and Family Services Operations	0	792,988	0
Road, Bridge, and Ditch Repair/ Improvement	0	0	1,655,988
Total Restricted	<u>0</u>	<u>792,988</u>	<u>1,655,988</u>
Committed for			
Underground Storage	12,425	0	0
Assigned for			
Sheriff Operations	66,478	0	0
Unpaid Obligations	145,852	0	0
Total Assigned	<u>212,330</u>	<u>0</u>	<u>0</u>
Unassigned	<u>3,813,085</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$4,572,568</u>	<u>\$792,988</u>	<u>\$1,655,988</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Fund Balance	Children Services	Developmental Disabilities	Other Governmental
Nonspendable for			
Prepaid Items	\$0	\$614,917	\$0
Restricted for			
Capital Improvements	0	0	152,267
Child Support Enforcement	0	0	1,553,678
Children Services Operations	4,621,325	0	0
Coliseum Improvements	0	0	29,937
Court Operations	0	0	295,032
Delinquent Tax Collections	0	0	60,032
Developmental Disabilities Operations	0	7,169,040	685,219
Dog and Kennel Operations	0	0	276,708
E911 Operations	0	0	287,196
Economic Development	0	0	117,474
Emergency Management	0	0	10,867
Job and Family Services Operations	0	0	50
Juvenile Detention Operations	0	0	123,639
Probation Activities	0	0	389,649
Prosecutor Operations	0	0	18,257
Real Estate Assessment	0	0	665,132
Road, Bridge, and Ditch Repair/ Improvement	0	0	2,238,263
Senior Citizens	0	0	45,779
Sheriff Operations	0	0	564,786
Voter Registration	0	0	1,971
Total Restricted	4,621,325	7,169,040	7,515,936
Assigned for			
Debt Service	0	0	264
Unassigned (Deficit)	0	0	(387,751)
Total Fund Balance	\$4,621,325	\$7,783,957	\$7,128,449

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 22 - MARCA INDUSTRIES

The following disclosures are made on behalf of MARCA Industries.

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

Budgetary Data

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

Cash and Investments

MARCA maintains its own bank accounts. MARCA considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. MARCA’s investments as of June 30, 2013, consisted of mutual funds. The mutual funds have been presented as investments in segregated accounts on the statement of net position.

MARCA had investments in mutual funds, in the amount of \$12,991, as of June 30, 2013.

Accounts Receivable

A significant portion of MARCA’s annual revenues are generated from a limited number of customers located in the Marion area. Accounts receivable subject MARCA to a concentration of credit risk because approximately 81 percent of the accounts receivable at June 30, 2013, were represented by four Marion area business customers.

Contributions

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 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 expense is reported in the year in which services are consumed.

Inventory

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Capital Assets

Additions and improvements to property and equipment are recorded at the original purchase cost or at the fair market value for donated assets. Depreciation is computed using the straight-line method at rates expected to amortize the cost of the assets over their useful lives, which range from twenty to forty years for buildings, ten to twenty-five years for leasehold improvements; three to five years for used furniture and equipment; ten years for new furniture and equipment, three years for computer equipment and software, and five years for vehicles.

A summary of MARCA's capital assets at June 30, 2013, follows:

	Balance 7/1/2012	Additions	Reductions	Balance 6/30/2013
Depreciable Capital Assets				
Property, Plant, and Equipment	\$444,200	\$17,860	(\$13,765)	\$448,295
Improvements	187,915	0	0	187,915
Computer Equipment	13,577	0	0	13,577
Total Depreciable Capital Assets	<u>645,692</u>	<u>17,860</u>	<u>(13,765)</u>	<u>649,787</u>
Less Accumulated Depreciation for				
Property, Plant, and Equipment	(405,488)	(17,894)	4,589	(418,793)
Improvements	(178,941)	(1,846)	0	(180,787)
Computer Equipment	(12,386)	(511)	0	(12,897)
Total Accumulated Depreciation	<u>(596,815)</u>	<u>(20,251)</u>	<u>4,589</u>	<u>(612,477)</u>
Capital Assets, Net	<u>\$48,877</u>	<u>(\$2,391)</u>	<u>(\$9,176)</u>	<u>\$37,310</u>

Notes Payable

In March 2010, MARCA obtained a one year line of credit commitment from The Fahey Banking Company for up to \$25,000 to provide financial support for the operation of MARCA. The line of credit commitment was renewed for an additional year. The line of credit was secured by MARCA's assets and equipment. Interest was accrued monthly on the outstanding balance at a rate of prime plus 2 percent. The line of credit matured on March 11, 2013.

Long-Term Obligations

MARCA had long-term obligations at June 30, 2013, as follows:

	Interest Rate	Balance 7/1/2012	Additions	Reductions	Balance 6/30/2013	Due Within One Year
Notes Payable						
January 31, 2009	7.25%	\$24,812	\$0	\$5,810	\$19,002	\$6,084
January 31, 2011	7.25	5,052	0	2,053	2,999	2,237
January 31, 2011	5.5	8,488	0	8,488	0	0
July 9, 2012	4.5	0	9,743	1,521	8,222	1,848
Total Notes Payable		<u>\$38,352</u>	<u>\$9,743</u>	<u>\$17,872</u>	<u>\$30,223</u>	<u>\$10,169</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

The note issued on January 31, 2011, in the original amount of \$11,640, is collateralized by a 2010 Chevy Impala. The note matured in July 2013.

The note issued on July 9, 2012, in the original amount of \$9,743, is collateralized by a 2007 Toyota Uplander. The note matures on August 9, 2017.

Principal requirements to retire these notes are as follows:

Year	Notes Payable
2014	\$10,169
2015	9,241
2016	8,392
2017	2,113
2018	308
Total	\$30,223

NOTE 23 - JOINT VENTURES

A. Marion-Crawford Mental Health Board

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

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

The County cannot significantly influence the operations of the ADAMH Board. The Board has sole budgetary authority, controls surpluses and deficits, and the County is not legally obligated for the Board's debt. In 2013, the County contributed tax revenues of \$1,016,013 which represents 22 percent of total revenues. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

B. Marion-Hardin Corrections Commission

The Marion-Hardin Corrections Commission (Commission) is a joint venture between Marion and Hardin Counties. The purpose of the Commission is to provide additional jail space and to provide a correctional center for the inmates. The Commission was created in 1996 with construction beginning in 1997. The Commission is governed by a Board made up of six members; each county's President of the Board of County Commissioners, the Common Pleas Court Judge, and the Sheriff.

The Commission had no outstanding debt as of December 31, 2013. The Commission has not accumulated significant financial resources nor is the Commission experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

C. Northland Homes and Properties, Inc.

The Marion County Board of Developmental Disabilities (DD) entered into a contract with three other local DD Boards to establish Northland Homes and Properties, Inc. This Corporation is a not-for-profit corporation which is responsible for developing dwellings, providing affordable housing, and managing a range of residential housing alternatives and support services to persons with disabilities. Each County appoints two trustees to a board of eight members.

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2013, \$30,000 in contributions was made by the Marion County Board of DD to Northland Homes and Properties, Inc. for operational costs.

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

NOTE 24 - JOINTLY GOVERNED ORGANIZATIONS

A. Marion County Regional Planning Commission

The County participates in the Marion County Regional Planning Commission (Commission) which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County and the municipalities and townships within the County. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services within the County. In 2013, the County paid membership dues of \$54,916 toward the operation of the Commission. Information can be obtained from the Marion County Regional Planning Commission, 222 West Center Street, Marion, Ohio 43302.

B. Marion County Family and Children First Council

The Marion County Family and Children First Council (Council) provides services to multi-need youth in Marion County. There are fifteen organizations which are members of the Council, including the County. The operation of the Council is controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council who determines how the case is to be handled. In 2013, the County did not make any contributions to the Council.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

The Delaware-Knox-Marion-Morrow Joint Solid Waste Management District (District) makes the disposal of waste in the four county area more comprehensive in terms of recycling, incinerating, and land filling. The Board of Directors consists of twelve members; the three county commissioners of each of the four counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management; however, the County has no ongoing financial interest or responsibility for the District. Most of the District's revenue was received from private haulers. Information can be obtained from the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, 222 West Center Street, Marion, Ohio 43302.

D. Clearwater Council of Governments

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

E. Marion Port Authority

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

NOTE 25 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc., (CORSA) is an Ohio not-for-profit corporation established by forty-six counties for establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in the coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA.

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

B. County Commissioners of Ohio Association (CCAO) Workers' Compensation Group Retrospective Rating Program

The County Commissioners of Ohio Association (CCAO) Workers' Compensation Group Retrospective Rating Program is a shared risk pool among a number of counties in Ohio. The Program is governed by the CCAO Group Executive Committee which consists of the president of the CCAO, the treasurer of the CCAO, and seven representatives elected from the participating counties.

CCAO retains the services of a third party administrator that assists in the day-to-day management of the Program, prepares and files reports with the Ohio Bureau of Workers' Compensation and member counties, assists with loss control programs, and other duties (excluding claims related matters, which is the responsibility of each individual participating county). The cost of the TPA is paid by each participating county to CCAO in proportion to its payroll to the total payroll of the group.

NOTE 26 - RELATED PARTY TRANSACTIONS

During 2013, Marion County provided facilities, certain equipment, transportation, and salaries for the administration, implementation, and supervision of programs for MARCA Industries. MARCA, a discretely presented component unit of Marion County, reported, at fair value, \$114,964 for such contributions as unrestricted revenues and expenses relating to the vocational purposes of MARCA. The cost for additional habilitative services provided directly to MARCA's clients by the County was not available.

NOTE 27 - CONTINGENT LIABILITIES

A. Litigation

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

B. Federal and State Grants

For the period January 1, 2013, to December 31, 2013, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

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Marion County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

Dog and Kennel Fund	Probate Conduct of Business Fund
Federal Safety Fund	Computerization Fund
Ditch Maintenance Fund	Voter Registration Fund
Prepayment Interest Fund	Law Library Fund
Community Development Block Grant Fund	Indigent Drivers Alcohol Treatment Fund
Delinquent Real Estate Tax Assessment Fund	Moving Ohio Forward Fund
Family Court Programs Fund	Family Dependent Treatment Fund
Specialized Docket Fund	Board of Elections Grant Fund
Common Pleas Special Project Fund	Treasurer Tax Certificate Fund
Litter Control and Recycling Fund	

(continued)

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

Ohio Public Works Fund - To account for state and federal grants restricted for the construction of roads and bridges.

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

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

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

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

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

Marion County, 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
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,456,839	\$264	\$3,346,317	\$7,803,420
Cash and Cash Equivalents in Segregated Accounts	6,245	0	0	6,245
Accounts Receivable	26,119	0	0	26,119
Due from Other Governments	952,678	0	21,270	973,948
Interfund Receivable	857	0	322,200	323,057
Property Taxes Receivable	750,781	0	299,486	1,050,267
Payment in Lieu of Taxes Receivable	0	0	562,201	562,201
Loans Receivable	15,112	0	0	15,112
Special Assessments Receivable	61,116	0	86,278	147,394
Total Assets	\$6,269,747	\$264	\$4,637,752	\$10,907,763
<u>Liabilities</u>				
Accrued Wages Payable	\$120,668	\$0	\$0	\$120,668
Accounts Payable	66,477	0	8,043	74,520
Contracts Payable	2,277	0	51,543	53,820
Matured Compensated Absences Payable	7,860	0	0	7,860
Due to Other Governments	22,956	0	0	22,956
Interfund Payable	102,517	0	760,944	863,461
Due to External Party	64	0	0	64
Accrued Interest Payable	0	0	7,712	7,712
Total Liabilities	322,819	0	828,242	1,151,061
<u>Deferred Inflows of Resources</u>				
Property Taxes	674,703	0	271,440	946,143
Payment in Lieu of Taxes	0	0	562,201	562,201
Unavailable Revenue	984,315	0	135,594	1,119,909
Total Deferred Inflows of Resources	1,659,018	0	969,235	2,628,253
<u>Fund Balances</u>				
Restricted	4,288,745	0	3,227,191	7,515,936
Assigned	0	264	0	264
Unassigned (Deficit)	(835)	0	(386,916)	(387,751)
Total Fund Balances	4,287,910	264	2,840,275	7,128,449
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$6,269,747	\$264	\$4,637,752	\$10,907,763

Marion County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,603,186	\$45,779	\$682,519	\$171,973
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	47	0	0	265
Due from Other Governments	19,681	46,734	0	478,569
Interfund Receivable	0	0	556	0
Property Taxes Receivable	0	750,781	0	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,622,914</u>	<u>\$843,294</u>	<u>\$683,075</u>	<u>\$650,807</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$23,126	\$0	\$14,591	\$35,640
Accounts Payable	318	0	13,455	10,233
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	3,841	0	4,019	0
Due to Other Governments	3,584	0	2,236	6,730
Interfund Payable	38,367	0	0	441
Due to External Party	0	0	0	0
Total Liabilities	<u>69,236</u>	<u>0</u>	<u>34,301</u>	<u>53,044</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	674,703	0	0
Unavailable Revenue	0	122,812	0	474,124
Total Deferred Inflows of Resources	<u>0</u>	<u>797,515</u>	<u>0</u>	<u>474,124</u>
<u>Fund Balances</u>				
Restricted	1,553,678	45,779	648,774	123,639
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	<u>1,553,678</u>	<u>45,779</u>	<u>648,774</u>	<u>123,639</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,622,914</u>	<u>\$843,294</u>	<u>\$683,075</u>	<u>\$650,807</u>

Other Public Safety	Other	Total
\$967,104	\$986,278	\$4,456,839
6,245	0	6,245
25,807	0	26,119
397,715	9,979	952,678
66	235	857
0	0	750,781
0	15,112	15,112
0	61,116	61,116
<u>\$1,396,937</u>	<u>\$1,072,720</u>	<u>\$6,269,747</u>
\$34,662	\$12,649	\$120,668
15,858	26,613	66,477
2,277	0	2,277
0	0	7,860
8,327	2,079	22,956
556	63,153	102,517
0	64	64
<u>61,680</u>	<u>104,558</u>	<u>322,819</u>
0	0	674,703
<u>324,714</u>	<u>62,665</u>	<u>984,315</u>
<u>324,714</u>	<u>62,665</u>	<u>1,659,018</u>
1,011,099	905,776	4,288,745
(556)	(279)	(835)
<u>1,010,543</u>	<u>905,497</u>	<u>4,287,910</u>
<u>\$1,396,937</u>	<u>\$1,072,720</u>	<u>\$6,269,747</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013

	Capital Improvement	Ditch Drainage	Children Home	Marca	Job and Family
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$97,408	\$308,561	\$0	\$685,219	\$50
Due from Other Governments	0	0	0	21,270	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	299,486	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	86,278	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$97,408</u>	<u>\$394,839</u>	<u>\$0</u>	<u>\$1,005,975</u>	<u>\$50</u>
<u>Liabilities</u>					
Accounts Payable	\$8,043	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Interfund Payable	468,569	287,154	0	0	0
Accrued Interest Payable	7,712	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>484,324</u>	<u>287,154</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>					
Property Taxes	0	0	0	271,440	0
Payment in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	0	86,278	0	49,316	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	<u>0</u>	<u>86,278</u>	<u>0</u>	<u>320,756</u>	<u>0</u>
<u>Fund Balances</u>					
Restricted	0	21,407	0	685,219	50
Unassigned (Deficit)	(386,916)	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances (Deficit)	<u>(386,916)</u>	<u>21,407</u>	<u>0</u>	<u>685,219</u>	<u>50</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$97,408</u>	<u>\$394,839</u>	<u>\$0</u>	<u>\$1,005,975</u>	<u>\$50</u>

University Drive	Ohio Public Works	Justice Center	Coliseum Levy	Permanent Improvement	Northwest Intercept	Tax Increment Financing	Total
\$78,215	\$792,801	\$75	\$29,937	\$103,693	\$1,241,643	\$8,715	\$3,346,317
0	0	0	0	0	0	0	21,270
0	0	273,626	0	48,574	0	0	322,200
0	0	0	0	0	0	0	299,486
0	0	0	0	0	0	562,201	562,201
0	0	0	0	0	0	0	86,278
<u>\$78,215</u>	<u>\$792,801</u>	<u>\$273,701</u>	<u>\$29,937</u>	<u>\$152,267</u>	<u>\$1,241,643</u>	<u>\$570,916</u>	<u>\$4,637,752</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,043
0	51,543	0	0	0	0	0	51,543
0	0	0	0	0	0	5,221	760,944
0	0	0	0	0	0	0	7,712
0	51,543	0	0	0	0	5,221	828,242
0	0	0	0	0	0	0	271,440
0	0	0	0	0	0	562,201	562,201
0	0	0	0	0	0	0	135,594
0	0	0	0	0	0	562,201	969,235
78,215	741,258	273,701	29,937	152,267	1,241,643	3,494	3,227,191
0	0	0	0	0	0	0	(386,916)
<u>78,215</u>	<u>741,258</u>	<u>273,701</u>	<u>29,937</u>	<u>152,267</u>	<u>1,241,643</u>	<u>3,494</u>	<u>2,840,275</u>
<u>\$78,215</u>	<u>\$792,801</u>	<u>\$273,701</u>	<u>\$29,937</u>	<u>\$152,267</u>	<u>\$1,241,643</u>	<u>\$570,916</u>	<u>\$4,637,752</u>

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Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$666,811	\$0	\$266,328	\$933,139
Payment in Lieu of Taxes	0	7,183	408,253	415,436
Special Assessments	28,426	0	97,313	125,739
Charges for Services	1,279,663	0	0	1,279,663
Licenses and Permits	155,327	0	0	155,327
Fines and Forfeitures	192,577	0	0	192,577
Intergovernmental	4,285,271	32,403	495,809	4,813,483
Interest	1,001	0	0	1,001
Other	126,784	0	332,834	459,618
Total Revenues	6,735,860	39,586	1,600,537	8,375,983
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	960,653	0	0	960,653
Intergovernmental	0	3,966	225,331	229,297
Judicial	366,802	0	0	366,802
Public Safety	2,675,288	0	0	2,675,288
Public Works	705,758	0	0	705,758
Health	205,352	0	0	205,352
Human Services	1,843,936	0	0	1,843,936
Capital Outlay	0	0	1,415,026	1,415,026
Debt Service				
Principal Retirement	0	1,280,000	2,740,811	4,020,811
Interest and Fiscal Charges	0	406,170	106,515	512,685
Total Expenditures	6,757,789	1,690,136	4,487,683	12,935,608
Excess of Revenues Under Expenditures	(21,929)	(1,650,550)	(2,887,146)	(4,559,625)
<u>Other Financing Sources (Uses)</u>				
Bonds Issued	0	900,000	2,640,000	3,540,000
Transfers - In	75,292	699,942	757,766	1,533,000
Transfers - Out	(6,000)	0	(11,936)	(17,936)
Total Other Financing Sources (Uses)	69,292	1,599,942	3,385,830	5,055,064
Changes in Fund Balances	47,363	(50,608)	498,684	495,439
Fund Balances at Beginning of Year	4,240,547	50,872	2,341,591	6,633,010
Fund Balances at End of Year	\$4,287,910	\$264	\$2,840,275	\$7,128,449

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Revenues</u>				
Property Taxes	\$0	\$666,811	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	660,188	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,323,238	98,208	0	1,012,280
Interest	0	0	0	0
Other	3,661	0	5,399	37,715
Total Revenues	1,326,899	765,019	665,587	1,049,995
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	806,874	0
Judicial	0	0	0	0
Public Safety	0	0	0	1,227,625
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,093,208	750,728	0	0
Total Expenditures	1,093,208	750,728	806,874	1,227,625
Excess of Revenues Over (Under) Expenditures	233,691	14,291	(141,287)	(177,630)
<u>Other Financing Sources (Uses)</u>				
Transfers - In	0	0	0	0
Transfers - Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balances	233,691	14,291	(141,287)	(177,630)
Fund Balances at Beginning of Year	1,319,987	31,488	790,061	301,269
Fund Balances at End of Year	<u>\$1,553,678</u>	<u>\$45,779</u>	<u>\$648,774</u>	<u>\$123,639</u>

Other Public Safety	Other	Total
\$0	\$0	\$666,811
0	28,426	28,426
219,145	400,330	1,279,663
0	155,327	155,327
54,576	138,001	192,577
1,093,175	758,370	4,285,271
47	954	1,001
50,255	29,754	126,784
<u>1,417,198</u>	<u>1,511,162</u>	<u>6,735,860</u>
0	153,779	960,653
0	366,802	366,802
1,447,663	0	2,675,288
0	705,758	705,758
0	205,352	205,352
0	0	1,843,936
<u>1,447,663</u>	<u>1,431,691</u>	<u>6,757,789</u>
<u>(30,465)</u>	<u>79,471</u>	<u>(21,929)</u>
6,000	69,292	75,292
(6,000)	0	(6,000)
<u>0</u>	<u>69,292</u>	<u>69,292</u>
(30,465)	148,763	47,363
<u>1,041,008</u>	<u>756,734</u>	<u>4,240,547</u>
<u>\$1,010,543</u>	<u>\$905,497</u>	<u>\$4,287,910</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013

	Capital Improvement	Ditch Drainage	Children Home	Marca	Job and Family
<u>Revenues</u>					
Property Taxes	\$0	\$0	\$0	\$266,328	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Special Assessments	0	97,313	0	0	0
Intergovernmental	0	0	0	71,820	0
Other	49,661	0	0	0	0
Total Revenues	49,661	97,313	0	338,148	0
<u>Expenditures</u>					
Current					
Legislative and Executive					
Intergovernmental	0	0	0	0	0
Capital Outlay	622,313	23,719	1,844	87,168	1,344
Debt Service					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	8,713	4,113	0	0	0
Total Expenditures	631,026	27,832	1,844	87,168	1,344
Excess of Revenues Over (Under) Expenditures	(581,365)	69,481	(1,844)	250,980	(1,344)
<u>Other Financing Sources (Uses)</u>					
Bonds Issued	0	0	0	0	0
Transfers - In	586,766	0	0	0	0
Transfers - Out	0	(3,667)	0	0	0
Total Other Financing Sources (Uses)	586,766	(3,667)	0	0	0
Changes in Fund Balances	5,401	65,814	(1,844)	250,980	(1,344)
Fund Balances (Deficit) at Beginning of Year	(392,317)	(44,407)	1,844	434,239	1,394
Fund Balances (Deficit) at End of Year	(\$386,916)	\$21,407	\$0	\$685,219	\$50

University Drive	Ohio Public Works	Justice Center	Coliseum Levy	Permanent Improvement	Northwest Intercept	Tax Increment Financing	Courthouse Improvement	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$266,328
0	0	0	0	0	0	408,253	0	408,253
0	0	0	0	0	0	0	0	97,313
0	410,529	0	0	0	13,460	0	0	495,809
0	275,000	0	0	0	0	8,173	0	332,834
0	685,529	0	0	0	13,460	416,426	0	1,600,537
0	0	0	0	0	0	225,331	0	225,331
0	658,512	0	18,302	0	1,824	0	0	1,415,026
5,811	0	0	0	0	0	2,735,000	0	2,740,811
0	0	0	0	0	0	93,689	0	106,515
5,811	658,512	0	18,302	0	1,824	3,054,020	0	4,487,683
(5,811)	27,017	0	(18,302)	0	11,636	(2,637,594)	0	(2,887,146)
0	0	0	0	0	0	2,640,000	0	2,640,000
0	171,000	0	0	0	0	0	0	757,766
(8,269)	0	0	0	0	0	0	0	(11,936)
(8,269)	171,000	0	0	0	0	2,640,000	0	3,385,830
(14,080)	198,017	0	(18,302)	0	11,636	2,406	0	498,684
92,295	543,241	273,701	48,239	152,267	1,230,007	1,088	0	2,341,591
\$78,215	\$741,258	\$273,701	\$29,937	\$152,267	\$1,241,643	\$3,494	\$0	\$2,840,275

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Marion County, Ohio
Combining Statements - Fiduciary Funds

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

Agency Funds

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

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

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

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

Other Agency Funds

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

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

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

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
County Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$188,579	\$1,229,861	\$1,202,865	\$215,575
Liabilities				
Undistributed Assets	\$188,579	\$1,229,861	\$1,202,865	\$215,575
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,577,761	\$14,953,076	\$14,686,229	\$1,844,608
Liabilities				
Undistributed Assets	\$1,577,761	\$14,953,076	\$14,686,229	\$1,844,608
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,764,641	\$49,696,190	\$48,546,456	\$3,914,375
Due from Other Governments	2,238,322	2,267,669	2,238,322	2,267,669
Property Taxes Receivable	39,205,534	41,872,594	39,205,534	41,872,594
Special Assessments Receivable	2,673,546	2,843,081	2,673,546	2,843,081
Total Assets	\$46,882,043	\$96,679,534	\$92,663,858	\$50,897,719
Liabilities				
Due to Other Governments	\$46,882,043	\$96,679,534	\$92,663,858	\$50,897,719
Marriage License Special				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,006	\$14,498	\$13,167	\$8,337
Liabilities				
Undistributed Assets	\$7,006	\$14,498	\$13,167	\$8,337
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$487,468	\$26,291,561	\$26,308,736	\$470,293
Liabilities				
Payroll Withholdings	\$487,468	\$26,291,561	\$26,308,736	\$470,293
Regional Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$99,543	\$293,215	\$314,889	\$77,869
Due from External Party	3,424	0	3,424	0
Total Assets	\$102,967	\$293,215	\$318,313	\$77,869
Liabilities				
Undistributed Assets	\$102,967	\$293,215	\$318,313	\$77,869

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$35,800	\$101,156	\$108,233	\$28,723
Liabilities				
Undistributed Assets	\$35,800	\$101,156	\$108,233	\$28,723
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,272,159	\$2,807,780	\$3,216,929	\$863,010
Due from External Party	0	75	0	75
Total Assets	\$1,272,159	\$2,807,855	\$3,216,929	\$863,085
Liabilities				
Undistributed Assets	\$1,272,159	\$2,807,855	\$3,216,929	\$863,085
Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$26,818	\$24,208	\$26,866	\$24,160
Liabilities				
Undistributed Assets	\$26,818	\$24,208	\$26,866	\$24,160
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$296,845	\$443,415	\$478,051	\$262,209
Liabilities				
Undistributed Assets	\$296,845	\$443,415	\$478,051	\$262,209
County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,520	\$5,025	\$2,527	\$5,018
Liabilities				
Undistributed Assets	\$2,520	\$5,025	\$2,527	\$5,018
DKMM Solid Waste District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$724,561	\$1,631,682	\$1,758,508	\$597,735
Liabilities				
Due to External Party	\$6,259	\$0	\$6,259	\$0
Undistributed Assets	718,302	1,637,941	1,758,508	597,735
Total Liabilities	\$724,561	\$1,637,941	\$1,764,767	\$597,735

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Marion-Crawford Mental Health Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,441,503	\$4,705,129	\$4,574,615	\$3,572,017
Liabilities				
Undistributed Assets	\$3,441,503	\$4,705,129	\$4,574,615	\$3,572,017
Marion-Hardin Corrections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$263,504	\$3,891,391	\$3,641,727	\$513,168
Liabilities				
Undistributed Assets	\$263,504	\$3,891,391	\$3,641,727	\$513,168
Sewer Billing Collections				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,069	\$217,547	\$217,814	\$8,802
Liabilities				
Due to Other Governments	\$9,069	\$217,547	\$217,814	\$8,802
Ohio Elections Commission Fee				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,120	\$1,085	\$35
Liabilities				
Undistributed Assets	\$0	\$1,120	\$1,085	\$35
Port Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,728	\$9,750	\$195	\$34,283
Liabilities				
Undistributed Assets	\$24,728	\$9,750	\$195	\$34,283
Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$55,094	\$230,137	\$231,923	\$53,308
Due from External Party	0	64	0	64
Total Assets	\$55,094	\$230,201	\$231,923	\$53,372
Liabilities				
Undistributed Assets	\$55,094	\$230,201	\$231,923	\$53,372

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Sewer District Rotary				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$36,179	\$0	\$36,179	\$0
Liabilities				
Undistributed Assets	\$36,179	\$0	\$36,179	\$0
Employee Contribution				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$543	\$2,818	\$2,343	\$1,018
Liabilities				
Undistributed Assets	\$543	\$2,818	\$2,343	\$1,018
Total - All Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,547,981	\$90,366,622	\$89,480,243	\$10,434,360
Cash and Cash Equivalents in Segregated Accounts	1,766,340	16,182,937	15,889,094	2,060,183
Due from Other Governments	2,238,322	2,267,669	2,238,322	2,267,669
Due from External Party	3,424	139	3,424	139
Property Taxes Receivable	39,205,534	41,872,594	39,205,534	41,872,594
Special Assessments Receivable	2,673,546	2,843,081	2,673,546	2,843,081
Total Assets	\$55,435,147	\$153,533,042	\$149,490,163	\$59,478,026
Liabilities				
Due to Other Governments	\$46,891,112	\$96,897,081	\$92,881,672	\$50,906,521
Due to External Party	6,259	0	6,259	0
Undistributed Assets	8,050,308	30,344,400	30,293,496	8,101,212
Payroll Withholdings	487,468	26,291,561	26,308,736	470,293
Total Liabilities	\$55,435,147	\$153,533,042	\$149,490,163	\$59,478,026

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

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,036,100	\$2,036,100	\$2,073,023	\$36,923
Sales Taxes	7,350,000	7,350,000	7,471,550	121,550
Charges for Services	2,683,480	2,693,480	2,636,667	(56,813)
Licenses and Permits	3,000	3,000	3,978	978
Fines and Forfeitures	271,000	271,000	150,029	(120,971)
Intergovernmental	1,805,761	1,896,069	2,094,184	198,115
Interest	198,000	198,000	248,607	50,607
Other	336,986	543,032	639,021	95,989
Total Revenues	14,684,327	14,990,681	15,317,059	326,378
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	276,964	282,090	282,090	0
Fringe Benefits	42,900	46,106	45,838	268
Materials and Supplies	99,300	104,300	99,859	4,441
Contractual Services	10,967	8,876	4,299	4,577
Capital Outlay	0	760	760	0
Other	10,697	10,262	9,033	1,229
Total County Commissioners	440,828	452,394	441,879	10,515
Auditor				
Personal Services	229,309	231,579	231,525	54
Fringe Benefits	35,428	38,450	38,433	17
Materials and Supplies	4,200	5,493	5,493	0
Contractual Services	100	739	739	0
Other	11,988	42,601	42,601	0
Total Auditor	281,025	318,862	318,791	71
Treasurer				
Personal Services	108,684	108,684	105,660	3,024
Fringe Benefits	16,800	17,333	16,993	340
Materials and Supplies	4,238	11,738	11,738	0
Other	2,129	2,129	2,129	0
Total Treasurer	131,851	139,884	136,520	3,364
Prosecutor				
Personal Services	612,450	616,643	608,709	7,934
Fringe Benefits	116,633	121,839	114,926	6,913
Materials and Supplies	5,064	5,064	1,894	3,170
Contractual Services	133,943	132,601	106,869	25,732
Capital Outlay	1,848	8,848	7,102	1,746
Other	32,530	33,530	33,442	88
Total Prosecutor	902,468	918,525	872,942	45,583

(continued)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Data Processing Board				
Personal Services	\$0	\$5,018	\$5,018	\$0
Fringe Benefits	0	775	716	59
Materials and Supplies	3,154	762	762	0
Contractual Services	100,140	104,533	104,533	0
Capital Outlay	4,000	15,904	15,904	0
Other	17,008	15,568	15,568	0
Total Data Processing Board	124,302	142,560	142,501	59
Board of Elections				
Personal Services	282,637	221,154	220,881	273
Fringe Benefits	28,241	43,555	43,347	208
Materials and Supplies	17,000	31,150	30,482	668
Contractual Services	113,496	151,640	151,158	482
Capital Outlay	0	2,850	2,700	150
Other	9,842	18,275	6,521	11,754
Total Board of Elections	451,216	468,624	455,089	13,535
Maintenance and Operation				
Personal Services	50,450	56,714	54,780	1,934
Fringe Benefits	7,800	9,121	8,655	466
Materials and Supplies	5,000	4,137	4,137	0
Contractual Services	47,359	49,835	49,835	0
Capital Outlay	0	16,697	16,655	42
Other	9,293	0	0	0
Total Maintenance and Operation	119,902	136,504	134,062	2,442
Recorder				
Personal Services	151,122	151,743	151,715	28
Fringe Benefits	23,054	24,227	24,077	150
Materials and Supplies	539	1,550	1,550	0
Contractual Services	12,079	11,550	10,996	554
Capital Outlay	50	50,823	49,759	1,064
Other	0	345	345	0
Total Recorder	186,844	240,238	238,442	1,796
Postage				
Materials and Supplies	40,000	50,000	32,000	18,000
Other Legislative and Executive				
Fringe Benefits	1,150,000	1,072,044	877,042	195,002
Materials and Supplies	11,350	10,378	10,378	0
Contractual Services	709,477	740,923	733,682	7,241
Other	10,065	15,470	15,470	0
Total Other Legislative and Executive	1,880,892	1,838,815	1,636,572	202,243
Total General Government - Legislative and Executive	4,559,328	4,706,406	4,408,798	297,608

(continued)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Court of Appeals				
Other	\$18,449	\$18,400	\$18,132	\$268
Common Pleas Court				
Personal Services	256,973	237,431	220,766	16,665
Fringe Benefits	39,702	41,379	35,791	5,588
Materials and Supplies	5,691	4,826	4,823	3
Contractual Services	21,658	74,471	69,692	4,779
Other	0	500	500	0
Total Common Pleas Court	324,024	358,607	331,572	27,035
Jury Commission				
Personal Services	2,795	2,795	1,884	911
Fringe Benefits	432	450	319	131
Materials and Supplies	4,790	4,790	4,790	0
Total Jury Commission	8,017	8,035	6,993	1,042
Family Court				
Personal Services	601,306	604,170	604,170	0
Fringe Benefits	98,170	102,620	102,510	110
Materials and Supplies	39,523	33,697	33,697	0
Contractual Services	40,727	64,001	63,393	608
Capital Outlay	0	2,993	2,993	0
Other	8,331	10,482	9,991	491
Total Family Court	788,057	817,963	816,754	1,209
Probate Court				
Personal Services	121,509	122,579	122,579	0
Fringe Benefits	18,774	20,184	20,176	8
Materials and Supplies	4,775	2,021	2,021	0
Contractual Services	42,161	69,726	69,726	0
Other	500	500	500	0
Total Probate Court	187,719	215,010	215,002	8
Clerk of Courts				
Personal Services	342,379	342,380	308,871	33,509
Fringe Benefits	84,465	85,452	75,909	9,543
Materials and Supplies	51,636	51,190	41,811	9,379
Contractual Services	26,422	26,421	15,473	10,948
Capital Outlay	1,500	1,500	1,500	0
Other	6,250	6,250	731	5,519
Total Clerk of Courts	512,652	513,193	444,295	68,898

(continued)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Municipal Court				
Personal Services	\$96,800	\$98,768	\$98,768	\$0
Fringe Benefits	14,291	14,899	14,779	120
Contractual Services	2,200	2,200	2,105	95
Other	2,000	2,000	1,320	680
Total Municipal Court	115,291	117,867	116,972	895
Total General Government - Judicial	1,954,209	2,049,075	1,949,720	99,355
Total General Government	6,513,537	6,755,481	6,358,518	396,963
Public Safety				
Adult Probation				
Personal Services	151,905	168,081	161,757	6,324
Fringe Benefits	24,465	25,533	24,177	1,356
Materials and Supplies	4,390	4,390	4,390	0
Contractual Services	4,000	5,250	5,142	108
Other	695	45	0	45
Total Adult Probation	185,455	203,299	195,466	7,833
Juvenile Probation				
Personal Services	115,763	100,838	100,838	0
Fringe Benefits	17,886	16,433	16,425	8
Other	1,000	1,000	1,000	0
Total Juvenile Probation	134,649	118,271	118,263	8
Detention Home				
Personal Services	610,010	601,002	597,850	3,152
Fringe Benefits	94,248	99,388	98,147	1,241
Materials and Supplies	91,543	92,434	92,434	0
Contractual Services	115,574	104,697	104,697	0
Capital Outlay	0	3,957	3,957	0
Other	2,561	3,132	3,132	0
Total Detention Home	913,936	904,610	900,217	4,393
Coroner				
Personal Services	56,695	61,051	58,536	2,515
Fringe Benefits	8,759	9,125	9,056	69
Materials and Supplies	300	449	449	0
Contractual Services	80,393	92,321	91,727	594
Other	1,647	2,875	2,875	0
Total Coroner	147,794	165,821	162,643	3,178

(continued)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff				
Personal Services	\$1,855,629	\$1,879,686	\$1,829,013	\$50,673
Fringe Benefits	314,664	328,654	327,904	750
Materials and Supplies	195,695	203,601	197,742	5,859
Contractual Services	208,891	177,483	145,064	32,419
Capital Outlay	2,537	145,878	145,468	410
Other	39,839	25,125	25,125	0
Total Sheriff	2,617,255	2,760,427	2,670,316	90,111
Other Public Safety				
Fringe Benefits	17,000	17,000	0	17,000
Materials and Supplies	8,000	8,000	0	8,000
Contractual Services	2,798,211	2,805,477	2,782,388	23,089
Other	1,476	1,476	0	1,476
Other Public Safety	2,824,687	2,831,953	2,782,388	49,565
Total Public Safety	6,823,776	6,984,381	6,829,293	155,088
Public Works				
Engineer				
Materials and Supplies	5,500	5,500	5,359	141
Contractual Services	2,500	2,000	1,831	169
Capital Outlay	0	895	895	0
Other	4,000	3,605	3,595	10
Total Engineer	12,000	12,000	11,680	320
Other Public Works				
Other	500	1,702	1,452	250
Total Public Works	12,500	13,702	13,132	570
Health				
Agriculture				
Contractual Services	50,300	50,300	50,300	0
Tuberculosis				
Contractual Services	16,530	16,530	16,530	0
Vital Statistics				
Contractual Services	110,030	105,956	105,956	0
Total Health	176,860	172,786	172,786	0
Human Services				
Soldiers Relief				
Personal Services	28,658	35,531	34,942	589
Fringe Benefits	4,442	6,701	6,669	32
Materials and Supplies	13,130	10,987	10,987	0
Contractual Services	18,063	17,018	17,018	0
Other	89,722	112,235	112,211	24
Total Soldiers Relief	154,015	182,472	181,827	645

(continued)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Veteran Services				
Personal Services	\$164,707	\$164,707	\$157,071	\$7,636
Fringe Benefits	25,530	25,530	23,675	1,855
Materials and Supplies	2,000	2,000	1,715	285
Contractual Services	6,000	3,500	3,500	0
Total Veteran Services	<u>198,237</u>	<u>195,737</u>	<u>185,961</u>	<u>9,776</u>
Total Human Services	<u>352,252</u>	<u>378,209</u>	<u>367,788</u>	<u>10,421</u>
Conservation and Recreation				
Historical Society				
Contractual Services	5,000	5,000	5,000	0
Other				
Miscellaneous				
Personal Services	30,000	7,754	0	7,754
Contractual Services	576,514	609,485	607,114	2,371
Other	1,500	1,500	900	600
Total Other	<u>608,014</u>	<u>618,739</u>	<u>608,014</u>	<u>10,725</u>
Intergovernmental	<u>240,976</u>	<u>240,976</u>	<u>240,976</u>	<u>0</u>
Total Expenditures	<u>14,732,915</u>	<u>15,169,274</u>	<u>14,595,507</u>	<u>573,767</u>
Excess of Revenues Over (Under) Expenditures	<u>(48,588)</u>	<u>(178,593)</u>	<u>721,552</u>	<u>900,145</u>
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	380,210	380,210
Advances - Out	0	0	(329,481)	(329,481)
Transfers - In	0	0	3,667	3,667
Transfers - Out	(1,106,512)	(1,734,603)	(1,533,785)	200,818
Total Other Financing Sources (Uses)	<u>(1,106,512)</u>	<u>(1,734,603)</u>	<u>(1,479,389)</u>	<u>255,214</u>
Changes in Fund Balance	(1,155,100)	(1,913,196)	(757,837)	1,155,359
Fund Balance at Beginning of Year	3,720,892	3,720,892	3,720,892	0
Prior Year Encumbrances Appropriated	<u>194,929</u>	<u>194,929</u>	<u>194,929</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,760,721</u></u>	<u><u>\$2,002,625</u></u>	<u><u>\$3,157,984</u></u>	<u><u>\$1,155,359</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$250,000	\$250,000	\$239,735	(\$10,265)
Intergovernmental	5,343,150	5,343,150	4,787,645	(555,505)
Other	4,000	5,943	18,348	12,405
Total Revenues	5,597,150	5,599,093	5,045,728	(553,365)
<u>Expenditures</u>				
Current				
Human Services				
Administrative				
Personal Services	2,300,000	2,295,700	2,187,421	108,279
Fringe Benefits	794,000	763,000	624,345	138,655
Materials and Supplies	113,825	100,788	97,938	2,850
Contractual Services	1,490,307	1,516,419	1,399,429	116,990
Capital Outlay	81,000	50,000	21,631	28,369
Other	119,200	88,022	68,826	19,196
Total Administrative	4,898,332	4,813,929	4,399,590	414,339
Public Assistance				
Personal Services	160,000	160,000	144,721	15,279
Fringe Benefits	64,150	63,050	39,600	23,450
Materials and Supplies	44,112	31,090	21,346	9,744
Contractual Services	874,697	889,667	786,152	103,515
Capital Outlay	40,000	35,000	0	35,000
Other	7,060	7,313	3,689	3,624
Total Public Assistance	1,190,019	1,186,120	995,508	190,612
Total Expenditures	6,088,351	6,000,049	5,395,098	604,951
Excess of Revenues Under Expenditures	(491,201)	(400,956)	(349,370)	51,586
<u>Other Financing Sources</u>				
Transfers - In	280,000	292,406	214,522	(77,884)
Changes in Fund Balance	(211,201)	(108,550)	(134,848)	(26,298)
Fund Balance at Beginning of Year	691,769	691,769	691,769	0
Prior Year Encumbrances Appropriated	211,201	211,201	211,201	0
Fund Balance at End of Year	\$691,769	\$794,420	\$768,122	(\$26,298)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Special Revenue Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$50,000	\$50,000	\$148,669	\$98,669
Fines and Forfeitures	20,000	20,000	10,805	(9,195)
Intergovernmental	4,000,000	4,000,000	4,258,198	258,198
Interest	900	900	672	(228)
Other	151,200	178,519	101,714	(76,805)
Total Revenues	4,222,100	4,249,419	4,520,058	270,639
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	1,465,174	1,465,174	1,355,937	109,237
Fringe Benefits	631,000	520,841	469,775	51,066
Materials and Supplies	1,075,555	1,323,550	993,757	329,793
Contractual Services	1,253,314	1,573,906	1,464,071	109,835
Capital Outlay	368,771	326,000	307,054	18,946
Other	77,730	77,730	74,068	3,662
Total Expenditures	4,871,544	5,287,201	4,664,662	622,539
Excess of Revenues Under Expenditures	(649,444)	(1,037,782)	(144,604)	893,178
<u>Other Financing Uses</u>				
Transfers - Out	(193,996)	(199,468)	(199,468)	0
Changes in Fund Balance	(843,440)	(1,237,250)	(344,072)	893,178
Fund Balance at Beginning of Year	1,549,487	1,549,487	1,549,487	0
Prior Year Encumbrances Appropriated	198,987	198,987	198,987	0
Fund Balance at End of Year	\$905,034	\$511,224	\$1,404,402	\$893,178

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Special Revenue Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$1,045,000	\$1,045,000	\$1,109,729	\$64,729
Charges for Services	5,250	5,250	23,425	18,175
Intergovernmental	1,661,224	1,661,224	1,996,770	335,546
Other	42,000	49,145	140,353	91,208
Total Revenues	2,753,474	2,760,619	3,270,277	509,658
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	1,501,311	1,501,311	1,465,326	35,985
Fringe Benefits	587,087	590,087	440,832	149,255
Materials and Supplies	104,800	104,800	103,967	833
Contractual Services	1,596,556	1,593,556	1,482,960	110,596
Capital Outlay	12,500	12,500	10,000	2,500
Other	17,600	17,600	15,030	2,570
Total Expenditures	3,819,854	3,819,854	3,518,115	301,739
Changes in Fund Balance	(1,066,380)	(1,059,235)	(247,838)	811,397
Fund Balance at Beginning of Year	4,382,327	4,382,327	4,382,327	0
Fund Balance at End of Year	<u>\$3,315,947</u>	<u>\$3,323,092</u>	<u>\$4,134,489</u>	<u>\$811,397</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$2,400,000	\$2,400,000	\$2,500,704	\$100,704
Intergovernmental	2,966,876	2,966,876	3,042,118	75,242
Other	1,100,300	1,309,172	1,240,638	(68,534)
Total Revenues	6,467,176	6,676,048	6,783,460	107,412
<u>Expenditures</u>				
Current				
Health				
Personal Services	3,128,400	3,128,400	3,054,293	74,107
Fringe Benefits	1,674,140	1,703,372	1,280,985	422,387
Materials and Supplies	245,312	225,362	205,035	20,327
Contractual Services	3,914,935	3,792,126	3,266,515	525,611
Capital Outlay	25,000	25,000	17,000	8,000
Other	116,989	113,396	87,264	26,132
Total Expenditures	9,104,776	8,987,656	7,911,092	1,076,564
Changes in Fund Balance	(2,637,600)	(2,311,608)	(1,127,632)	1,183,976
Fund Balance at Beginning of Year	5,853,992	5,853,992	5,853,992	0
Prior Year Encumbrances Appropriated	577,426	577,426	577,426	0
Fund Balance at End of Year	\$3,793,818	\$4,119,810	\$5,303,786	\$1,183,976

Marion County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer District Enterprise Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,094,000	\$1,032,750	(\$61,250)
Grants	167,556	167,556	0
Tap In Fees	14,000	13,443	(557)
Interest	4,004	1,655	(2,349)
Other	6,124	8,628	2,504
Total Revenues	1,285,684	1,224,032	(61,652)
<u>Expenses</u>			
Personal Services	395,000	389,006	5,994
Fringe Benefits	87,000	75,152	11,848
Materials and Supplies	49,000	41,418	7,582
Contractual Services	935,622	883,088	52,534
Capital Outlay	79,142	61,755	17,387
Other	57,500	55,738	1,762
Debt Service			
Principal Retirement	182,435	182,431	4
Interest Expense	74,705	74,705	0
Total Expenses	1,860,404	1,763,293	97,111
Changes in Fund Balance	(574,720)	(539,261)	35,459
Fund Balance at Beginning of Year	3,164,349	3,164,349	0
Prior Year Encumbrances Appropriated	189,703	189,703	0
Fund Balance at End of Year	\$2,779,332	\$2,814,791	\$35,459

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,557,500	\$1,303,510	(\$253,990)
Other	23,661	3,661	(20,000)
Total Revenues	<u>1,581,161</u>	<u>1,307,171</u>	<u>(273,990)</u>
<u>Expenditures</u>			
Current			
Human Services			
Personal Services	475,000	467,785	7,215
Fringe Benefits	194,537	170,055	24,482
Materials and Supplies	3,000	2,039	961
Contractual Services	322,079	258,303	63,776
Other	<u>272,963</u>	<u>261,475</u>	<u>11,488</u>
Total Expenditures	<u>1,267,579</u>	<u>1,159,657</u>	<u>107,922</u>
Changes in Fund Balance	313,582	147,514	(166,068)
Fund Balance at Beginning of Year	1,321,986	1,321,986	0
Prior Year Encumbrances Appropriated	<u>43,297</u>	<u>43,297</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,678,865</u></u>	<u><u>\$1,512,797</u></u>	<u><u>(\$166,068)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Senior Services Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$656,806	\$653,292	(\$3,514)
Intergovernmental	95,529	98,208	2,679
Total Revenues	752,335	751,500	(835)
<u>Expenditures</u>			
Current			
Human Services			
Other	751,480	751,480	0
Changes in Fund Balance	855	20	(835)
Fund Balance at Beginning of Year	650	650	0
Prior Year Encumbrances Appropriated	102	102	0
Fund Balance at End of Year	\$1,607	\$772	(\$835)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$680,000	\$660,188	(\$19,812)
Other	5,912	4,843	(1,069)
Total Revenues	685,912	665,031	(20,881)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	317,916	314,515	3,401
Fringe Benefits	111,347	99,737	11,610
Materials and Supplies	22,554	22,114	440
Contractual Services	461,451	460,049	1,402
Capital Outlay	5,000	5,000	0
Other	20,748	14,549	6,199
Total Expenditures	939,016	915,964	23,052
Changes in Fund Balance	(253,104)	(250,933)	2,171
Fund Balance at Beginning of Year	772,488	772,488	0
Prior Year Encumbrances Appropriated	65,538	65,538	0
Fund Balance at End of Year	\$584,922	\$587,093	\$2,171

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
North Central Ohio Rehabilitation Center Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,269,541	\$1,174,811	(\$94,730)
Other	22,317	37,536	15,219
Total Revenues	1,291,858	1,212,347	(79,511)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	748,722	734,422	14,300
Fringe Benefits	353,278	267,062	86,216
Materials and Supplies	89,417	88,954	463
Contractual Services	175,585	175,224	361
Capital Outlay	20,000	19,998	2
Other	57,935	52,290	5,645
Total Expenditures	1,444,937	1,337,950	106,987
Excess of Revenues Under Expenditures	(153,079)	(125,603)	27,476
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	300,000	300,000
Advances - Out	0	(300,000)	(300,000)
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	(153,079)	(125,603)	27,476
Fund Balance at Beginning of Year	160,052	160,052	0
Prior Year Encumbrances Appropriated	24,575	24,575	0
Fund Balance at End of Year	\$31,548	\$59,024	\$27,476

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
FEMA Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	1,040	1,040	0
Changes in Fund Balance	(1,040)	(1,040)	0
Fund Balance at Beginning of Year	1,040	1,040	0
Fund Balance at End of Year	\$0	\$0	\$0

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Marmet Trust Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$35,000	\$43,105	\$8,105
Interest	25	38	13
Other	3,020	29,442	26,422
Total Revenues	<u>38,045</u>	<u>72,585</u>	<u>34,540</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	20,800	20,725	75
Fringe Benefits	100	63	37
Materials and Supplies	74,200	71,525	2,675
Total Expenditures	<u>95,100</u>	<u>92,313</u>	<u>2,787</u>
Changes in Fund Balance	(57,055)	(19,728)	37,327
Fund Balance at Beginning of Year	82,130	82,130	0
Prior Year Encumbrances Appropriated	748	748	0
Fund Balance at End of Year	<u>\$25,823</u>	<u>\$63,150</u>	<u>\$37,327</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$7,000	\$11,198	\$4,198
Interest	25	12	(13)
Other	15,000	1,869	(13,131)
Total Revenues	22,025	13,079	(8,946)
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	48,280	38,363	9,917
Changes in Fund Balance	(26,255)	(25,284)	971
Fund Balance at Beginning of Year	27,574	27,574	0
Prior Year Encumbrances Appropriated	4,862	4,862	0
Fund Balance at End of Year	<u>\$6,181</u>	<u>\$7,152</u>	<u>\$971</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
OVI Grant Special Revenue Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$6,881	\$6,881	\$0
Other	133	133	0
Total Revenues	<u>7,014</u>	<u>7,014</u>	<u>0</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	6,800	6,800	0
Fringe Benefits	2,833	2,833	0
Contractual Services	<u>32,087</u>	<u>32,087</u>	<u>0</u>
Total Expenditures	<u>41,720</u>	<u>41,720</u>	<u>0</u>
Changes in Fund Balance	(34,706)	(34,706)	0
Fund Balance at Beginning of Year	<u>34,706</u>	<u>34,706</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Disaster Services Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$36,851	\$36,861	\$10
Intergovernmental	47,630	44,066	(3,564)
Other	16,186	16,370	184
Total Revenues	<u>100,667</u>	<u>97,297</u>	<u>(3,370)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	52,666	52,666	0
Fringe Benefits	23,221	22,574	647
Materials and Supplies	900	692	208
Contractual Services	6,073	3,446	2,627
Capital Outlay	200	100	100
Other	21,569	14,132	7,437
Total Expenditures	<u>104,629</u>	<u>93,610</u>	<u>11,019</u>
Changes in Fund Balance	(3,962)	3,687	7,649
Fund Balance at Beginning of Year	6,903	6,903	0
Prior Year Encumbrances Appropriated	<u>3,965</u>	<u>3,965</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,906</u></u>	<u><u>\$14,555</u></u>	<u><u>\$7,649</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Enhanced 911 Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$146,551	\$146,551
Other	765	765	0
Total Revenues	<u>765</u>	<u>147,316</u>	<u>146,551</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	26,000	8,404	17,596
Fringe Benefits	5,517	1,415	4,102
Contractual Services	15,000	5,000	10,000
Capital Outlay	10,000	6,000	4,000
Other	48,065	44,765	3,300
Total Expenditures	<u>104,582</u>	<u>65,584</u>	<u>38,998</u>
Changes in Fund Balance	(103,817)	81,732	185,549
Fund Balance at Beginning of Year	179,569	179,569	0
Prior Year Encumbrances Appropriated	<u>615</u>	<u>615</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$76,367</u></u>	<u><u>\$261,916</u></u>	<u><u>\$185,549</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prosecutor Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	18,257	0	18,257
Changes in Fund Balance	(18,257)	0	18,257
Fund Balance at Beginning of Year	18,257	18,257	0
Fund Balance at End of Year	\$0	\$18,257	\$18,257

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sheriff Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$500	\$411	(\$89)
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	13,728	0	13,728
Changes in Fund Balance	(13,228)	411	13,639
Fund Balance at Beginning of Year	13,228	13,228	0
Fund Balance at End of Year	\$0	\$13,639	\$13,639

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Electronic Monitoring Special Revenue Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$4,000	\$2,989	(\$1,011)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	6,496	6,496	0
Changes in Fund Balance	(2,496)	(3,507)	(1,011)
Fund Balance at Beginning of Year	4,716	4,716	0
Fund Balance at End of Year	<u>\$2,220</u>	<u>\$1,209</u>	<u>(\$1,011)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prison Reduction Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$335,749	\$335,749	\$0
Other	884	884	0
Total Revenues	<u>336,633</u>	<u>336,633</u>	<u>0</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	256,098	253,649	2,449
Fringe Benefits	83,151	77,881	5,270
Contractual Services	<u>46,158</u>	<u>46,158</u>	<u>0</u>
Total Expenditures	<u>385,407</u>	<u>377,688</u>	<u>7,719</u>
Changes in Fund Balance	(48,774)	(41,055)	7,719
Fund Balance at Beginning of Year	<u>88,751</u>	<u>88,751</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$39,977</u></u>	<u><u>\$47,696</u></u>	<u><u>\$7,719</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$9,300	\$9,230	(\$70)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	14,300	14,300	0
Changes in Fund Balance	(5,000)	(5,070)	(70)
Fund Balance at Beginning of Year	18,576	18,576	0
Fund Balance at End of Year	<u>\$13,576</u>	<u>\$13,506</u>	<u>(\$70)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Probation Services Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$43,453	\$35,402	(\$8,051)
Intergovernmental	68	68	0
Total Revenues	<u>43,521</u>	<u>35,470</u>	<u>(8,051)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	8,223	4,696	3,527
Fringe Benefits	10,230	6,995	3,235
Materials and Supplies	8,000	6,202	1,798
Contractual Services	9,642	9,073	569
Capital Outlay	19,000	13,845	5,155
Other	8,358	5,001	3,357
Total Expenditures	<u>63,453</u>	<u>45,812</u>	<u>17,641</u>
Changes in Fund Balance	(19,932)	(10,342)	9,590
Fund Balance at Beginning of Year	<u>42,206</u>	<u>42,206</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$22,274</u></u>	<u><u>\$31,864</u></u>	<u><u>\$9,590</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Probation Improvement and Incentive Special Revenue Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$103,940	\$103,940	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	35,000	24,080	10,920
Fringe Benefits	24,600	3,118	21,482
Materials and Supplies	3,000	1,554	1,446
Contractual Services	7,440	7,440	0
Capital Outlay	33,900	23,847	10,053
Total Expenditures	103,940	60,039	43,901
Changes in Fund Balance	0	43,901	43,901
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$43,901	\$43,901

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
DWI Education Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$600	\$315	(\$285)
Other	7	7	0
Total Revenues	<u>607</u>	<u>322</u>	<u>(285)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	3,000	0	3,000
Fringe Benefits	200	2	198
Materials and Supplies	4,000	0	4,000
Contractual Services	<u>1,800</u>	<u>0</u>	<u>1,800</u>
Total Expenditures	<u>9,000</u>	<u>2</u>	<u>8,998</u>
Changes in Fund Balance	(8,393)	320	8,713
Fund Balance at Beginning of Year	<u>8,426</u>	<u>8,426</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$33</u></u>	<u><u>\$8,746</u></u>	<u><u>\$8,713</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Reduction Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$43,956	\$43,956	\$0
Other	126	126	0
Total Revenues	<u>44,082</u>	<u>44,082</u>	<u>0</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	38,209	37,994	215
Fringe Benefits	6,695	5,819	876
Materials and Supplies	3,400	3,396	4
Other	1,034	370	664
Total Expenditures	<u>49,338</u>	<u>47,579</u>	<u>1,759</u>
Changes in Fund Balance	(5,256)	(3,497)	1,759
Fund Balance at Beginning of Year	<u>16,465</u>	<u>16,465</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$11,209</u></u>	<u><u>\$12,968</u></u>	<u><u>\$1,759</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Canine Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Other	6,880	0	6,880
Changes in Fund Balance	(6,880)	0	6,880
Fund Balance at Beginning of Year	6,883	6,883	0
Fund Balance at End of Year	\$3	\$6,883	\$6,880

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Training Special Revenue Fund
For the Year Ended December 31, 2013

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Other	<u>2,000</u>	<u>43</u>	<u>1,957</u>
Changes in Fund Balance	(2,000)	(43)	1,957
Fund Balance at Beginning of Year	<u>2,158</u>	<u>2,158</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$158</u></u>	<u><u>\$2,115</u></u>	<u><u>\$1,957</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$629,335	\$499,192	(\$130,143)
Other	6,118	4,653	(1,465)
Total Revenues	635,453	503,845	(131,608)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	291,000	271,513	19,487
Fringe Benefits	90,000	83,695	6,305
Materials and Supplies	17,079	8,579	8,500
Contractual Services	227,126	198,679	28,447
Capital Outlay	9,000	7,163	1,837
Other	12,150	6,150	6,000
Total Expenditures	646,355	575,779	70,576
Changes in Fund Balance	(10,902)	(71,934)	(61,032)
Fund Balance at Beginning of Year	186,982	186,982	0
Prior Year Encumbrances Appropriated	23,776	23,776	0
Fund Balance at End of Year	\$199,856	\$138,824	(\$61,032)

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sheriff Administration Special Revenue Fund
 For the Year Ended December 31, 2013

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$144	\$144	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Fringe Benefits	164	164	0
Changes in Fund Balance	(20)	(20)	0
Fund Balance at Beginning of Year	20	20	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Web Check Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$42,000	\$55,667	\$13,667
Other	57	43	(14)
Total Revenues	<u>42,057</u>	<u>55,710</u>	<u>13,653</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	12,000	8,726	3,274
Materials and Supplies	61,696	42,531	19,165
Total Expenditures	<u>73,696</u>	<u>51,257</u>	<u>22,439</u>
Changes in Fund Balance	(31,639)	4,453	36,092
Fund Balance at Beginning of Year	80,133	80,133	0
Prior Year Encumbrances Appropriated	<u>10,372</u>	<u>10,372</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$58,866</u></u>	<u><u>\$94,958</u></u>	<u><u>\$36,092</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Weapon Law Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$20,000	\$76,220	\$56,220
Other	50	45	(5)
Total Revenues	<u>20,050</u>	<u>76,265</u>	<u>56,215</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	10,000	8,761	1,239
Materials and Supplies	55,255	49,471	5,784
Total Expenditures	<u>65,255</u>	<u>58,232</u>	<u>7,023</u>
Changes in Fund Balance	(45,205)	18,033	63,238
Fund Balance at Beginning of Year	44,801	44,801	0
Prior Year Encumbrances Appropriated	<u>2,080</u>	<u>2,080</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,676</u></u>	<u><u>\$64,914</u></u>	<u><u>\$63,238</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$9,000	\$14,697	\$5,697
Licenses and Permits	140,000	153,383	13,383
Fines and Forfeitures	16,500	14,588	(1,912)
Other	2,185	2,803	618
Total Revenues	<u>167,685</u>	<u>185,471</u>	<u>17,786</u>
<u>Expenditures</u>			
Current			
Health			
Personal Services	96,684	93,921	2,763
Fringe Benefits	49,996	46,108	3,888
Materials and Supplies	29,210	27,895	1,315
Contractual Services	65,626	61,761	3,865
Capital Outlay	11,400	10,503	897
Other	615	415	200
Total Expenditures	<u>253,531</u>	<u>240,603</u>	<u>12,928</u>
Changes in Fund Balance	(85,846)	(55,132)	30,714
Fund Balance at Beginning of Year	287,665	287,665	0
Prior Year Encumbrances Appropriated	<u>22,102</u>	<u>22,102</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$223,921</u></u>	<u><u>\$254,635</u></u>	<u><u>\$30,714</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Federal Safety Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	42,960	42,960	0
Excess of Revenues			
Under Expenditures	(42,960)	(42,960)	0
<u>Other Financing Sources</u>			
Transfers - In	42,960	28,468	(14,492)
Changes in Fund Balance	0	(14,492)	(14,492)
Fund Balance at Beginning of Year	14,492	14,492	0
Fund Balance at End of Year	<u>\$14,492</u>	<u>\$0</u>	<u>(\$14,492)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$27,900	\$28,426	\$526
<u>Expenditures</u>			
Current			
Public Works			
Materials and Supplies	5,000	3,387	1,613
Contractual Services	90,000	34,691	55,309
Capital Outlay	5,000	0	5,000
Total Expenditures	100,000	38,078	61,922
Excess of Revenues Under Expenditures	(72,100)	(9,652)	62,448
<u>Other Financing Sources</u>			
Transfers - In	0	40,824	40,824
Changes in Fund Balance	(72,100)	31,172	103,272
Fund Balance at Beginning of Year	121,074	121,074	0
Fund Balance at End of Year	\$48,974	\$152,246	\$103,272

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prepayment Interest Special Revenue Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$400	\$165	(\$235)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	16,144	0	16,144
Changes in Fund Balance	(15,744)	165	15,909
Fund Balance at Beginning of Year	16,144	16,144	0
Fund Balance at End of Year	\$400	\$16,309	\$15,909

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$690,650	\$632,853	(\$57,797)
Interest	0	39	39
Other	12,306	17,642	5,336
Total Revenues	<u>702,956</u>	<u>650,534</u>	<u>(52,422)</u>
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	99,057	56,344	42,713
Capital Outlay	712,599	652,229	60,370
Total Expenditures	<u>811,656</u>	<u>708,573</u>	<u>103,083</u>
Excess of Revenues Under Expenditures	(108,700)	(58,039)	50,661
<u>Other Financing Sources</u>			
Transfers - In	425	0	(425)
Changes in Fund Balance	(108,275)	(58,039)	50,236
Fund Balance at Beginning of Year	<u>158,387</u>	<u>158,387</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$50,112</u></u>	<u><u>\$100,348</u></u>	<u><u>\$50,236</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$131,262	\$141,174	\$9,912
Other	537	537	0
Total Revenues	131,799	141,711	9,912
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Treasurer			
Personal Services	66,539	58,298	8,241
Fringe Benefits	23,780	16,925	6,855
Materials and Supplies	2,760	2,000	760
Contractual Services	500	0	500
Other	3,500	2,736	764
Total Treasurer	97,079	79,959	17,120
Prosecutor			
Personal Services	60,293	56,157	4,136
Fringe Benefits	10,447	10,126	321
Contractual Services	342	0	342
Other	100	82	18
Total Prosecutor	71,182	66,365	4,817
Total Expenditures	168,261	146,324	21,937
Excess of Revenues Under Expenditures	(36,462)	(4,613)	31,849
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	441	441
Advances - Out	0	(441)	(441)
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	(36,462)	(4,613)	31,849
Fund Balance at Beginning of Year	49,712	49,712	0
Fund Balance at End of Year	\$13,250	\$45,099	\$31,849

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Family Court Programs Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$27,500	\$21,399	(\$6,101)
Intergovernmental	500	35	(465)
Other	15,049	3,393	(11,656)
Total Revenues	<u>43,049</u>	<u>24,827</u>	<u>(18,222)</u>
<u>Expenditures</u>			
Current			
Judicial			
Personal Services	20,000	0	20,000
Fringe Benefits	3,090	0	3,090
Materials and Supplies	3,500	3,000	500
Contractual Services	36,543	26,702	9,841
Capital Outlay	1,000	0	1,000
Other	11,500	6,037	5,463
Total Expenditures	<u>75,633</u>	<u>35,739</u>	<u>39,894</u>
Changes in Fund Balance	(32,584)	(10,912)	21,672
Fund Balance at Beginning of Year	78,244	78,244	0
Prior Year Encumbrances Appropriated	8,467	8,467	0
Fund Balance at End of Year	<u><u>\$54,127</u></u>	<u><u>\$75,799</u></u>	<u><u>\$21,672</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Specialized Docket Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$36,000	\$59,814	\$23,814
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	48,517	46,785	1,732
Fringe Benefits	7,582	7,344	238
Materials and Supplies	2,500	2,500	0
Contractual Services	7,393	7,393	0
Other	3,000	2,000	1,000
Total Expenditures	68,992	66,022	2,970
Changes in Fund Balance	(32,992)	(6,208)	26,784
Fund Balance at Beginning of Year	69,285	69,285	0
Prior Year Encumbrances Appropriated	7,267	7,267	0
Fund Balance at End of Year	\$43,560	\$70,344	\$26,784

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Common Pleas Special Project Special Revenue Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$15,410	\$15,410
<u>Expenditures</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	0	15,410	15,410
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$15,410</u></u>	<u><u>\$15,410</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Litter Control and Recycling Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$87,500	\$79,750	(\$7,750)
Other	1,635	135	(1,500)
Total Revenues	89,135	79,885	(9,250)
<u>Expenditures</u>			
Current			
Public Works			
Personal Services	37,130	37,130	0
Fringe Benefits	17,167	17,062	105
Materials and Supplies	3,000	3,000	0
Contractual Services	7,000	6,993	7
Other	32,560	31,404	1,156
Total Expenditures	96,857	95,589	1,268
Excess of Revenues Under Expenditures	(7,722)	(15,704)	(7,982)
<u>Other Financing Sources</u>			
Other Financing Sources	500	0	(500)
Advances - In	0	7,750	7,750
Total Other Financing Sources	500	7,750	7,250
Changes in Fund Balance	(7,222)	(7,954)	(732)
Fund Balance at Beginning of Year	16,636	16,636	0
Fund Balance at End of Year	<u>\$9,414</u>	<u>\$8,682</u>	<u>(\$732)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Special Revenue Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$500	\$404	(\$96)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	500	0	500
Changes in Fund Balance	0	404	404
Fund Balance at Beginning of Year	1,628	1,628	0
Fund Balance at End of Year	<u>\$1,628</u>	<u>\$2,032</u>	<u>\$404</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Computerization Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$157,000	\$112,057	(\$44,943)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Contractual Services	110,623	95,818	14,805
Capital Outlay	42,097	30,388	11,709
Total Expenditures	152,720	126,206	26,514
Changes in Fund Balance	4,280	(14,149)	(18,429)
Fund Balance at Beginning of Year	57,726	57,726	0
Prior Year Encumbrances Appropriated	4,681	4,681	0
Fund Balance at End of Year	\$66,687	\$48,258	(\$18,429)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Voter Registration Special Revenue Fund
For the Year Ended December 31, 2013

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

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$115,500	\$125,295	\$9,795
Intergovernmental	23,583	24,291	708
Other	23,000	22,869	(131)
Total Revenues	<u>162,083</u>	<u>172,455</u>	<u>10,372</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	31,146	31,146	0
Fringe Benefits	13,047	12,580	467
Material and Supplies	38,150	37,952	198
Contractual Services	59,050	57,696	1,354
Capital Outlay	650	650	0
Other	18,264	17,666	598
Total Expenditures	<u>160,307</u>	<u>157,690</u>	<u>2,617</u>
Changes in Fund Balance	1,776	14,765	12,989
Fund Balance at Beginning of Year	<u>17,160</u>	<u>17,160</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$18,936</u></u>	<u><u>\$31,925</u></u>	<u><u>\$12,989</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Special Revenue Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$100	\$85	(\$15)
<u>Expenditures</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	100	85	(15)
Fund Balance at Beginning of Year	<u>1,595</u>	<u>1,595</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,695</u></u>	<u><u>\$1,680</u></u>	<u><u>(\$15)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Moving Ohio Forward Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$459,359	\$337,429	(\$121,930)
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	436,400	370,397	66,003
Capital Outlay	22,959	12,896	10,063
Total Expenditures	459,359	383,293	76,066
Changes in Fund Balance	0	(45,864)	(45,864)
Fund Balance at Beginning of Year	51,342	51,342	0
Fund Balance at End of Year	\$51,342	\$5,478	(\$45,864)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Family Dependent Treatment Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$104	\$101	(\$3)
Other	141	141	0
Total Revenues	245	242	(3)
<u>Expenditures</u>			
Current			
General Government - Judicial Fringe Benefits	104	104	0
Changes in Fund Balance	141	138	(3)
Fund Balance at Beginning of Year	3	3	0
Fund Balance at End of Year	<u>\$144</u>	<u>\$141</u>	<u>(\$3)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Board of Elections Grant Special Revenue Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	536	536	0
Fund Balance at End of Year	<u>\$536</u>	<u>\$536</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Treasurer Tax Certificate Special Revenue Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$24,915	\$24,990	\$75
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	4,500	4,500	0
Contractual Services	3,472	3,472	0
Total Expenditures	7,972	7,972	0
Changes in Fund Balance	16,943	17,018	75
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$16,943	\$17,018	\$75

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bond Retirement Debt Service Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$7,183	\$7,183	\$0
Intergovernmental	35,201	32,403	(2,798)
Total Revenues	42,384	39,586	(2,798)
<u>Expenditures</u>			
Intergovernmental	3,966	3,966	0
Debt Service			
General Obligation Note Retirement			
University Boulevard Notes			
Principal Retirement	910,000	910,000	0
Interest and Fiscal Charges	22,725	22,725	0
Total General Obligation Note Retirement	932,725	932,725	0
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	155,000	155,000	0
Interest and Fiscal Charges	167,470	167,470	0
Regional Jail Bonds			
Principal Retirement	150,000	150,000	0
Interest and Fiscal Charges	113,694	113,694	0
Justice Center Bonds			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	24,056	24,056	0
Courthouse Improvement Bonds			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	78,225	78,225	0
Total General Obligation Bond Retirement	753,445	753,445	0
Total Expenditures	1,690,136	1,690,136	0
Excess of Revenues Under Expenditures	(1,647,752)	(1,650,550)	(2,798)
<u>Other Financing Sources (Uses)</u>			
Bonds Issued	900,000	900,000	0
Advances - In	0	16,069	(16,069)
Advances - Out	0	(16,069)	16,069
Transfers - In	696,880	699,942	(3,062)
Total Other Financing Sources (Uses)	1,596,880	1,599,942	(3,062)
Changes in Fund Balance	(50,872)	(50,608)	(5,860)
Fund Balance at Beginning of Year	60,457	60,457	0
Fund Balance at End of Year	\$9,585	\$9,849	(\$5,860)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Improvement Capital Projects Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$52,961	\$49,661	(\$3,300)
<u>Expenditures</u>			
Capital Outlay	708,041	692,995	15,046
Debt Service			
Interest and Fiscal Charges	7,197	7,197	0
Total Expenditures	715,238	700,192	15,046
Excess of Revenues Under Expenditures	(662,277)	(650,531)	11,746
<u>Other Financing Sources (Uses)</u>			
Advances - Out	(17,264)	(17,264)	0
Transfers - In	596,766	586,766	(10,000)
Total Other Financing Sources (Uses)	579,502	569,502	(10,000)
Changes in Fund Balance	(82,775)	(81,029)	1,746
Fund Balance at Beginning of Year	100,043	100,043	0
Prior Year Encumbrances Appropriated	15,000	15,000	0
Fund Balance at End of Year	\$32,268	\$34,014	\$1,746

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Drainage Capital Projects Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$61,767	\$97,313	\$35,546
<u>Expenditures</u>			
Capital Outlay	184,164	23,719	160,445
Debt Service			
Interest and Fiscal Charges	4,113	4,113	0
Total Expenditures	188,277	27,832	160,445
Excess of Revenues Over (Under) Expenditures	(126,510)	69,481	195,991
<u>Other Financing Uses</u>			
Advances - Out	(35,703)	(76,422)	(40,719)
Transfers - Out	(43,484)	(3,667)	39,817
Total Other Financing Uses	(79,187)	(80,089)	(902)
Changes in Fund Balance	(205,697)	(10,608)	195,089
Fund Balance at Beginning of Year	302,074	302,074	0
Prior Year Encumbrances Appropriated	17,095	17,095	0
Fund Balance at End of Year	<u>\$113,472</u>	<u>\$308,561</u>	<u>\$195,089</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Children Home Capital Projects Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	1,844	1,844	0
Changes in Fund Balance	(1,844)	(1,844)	0
Fund Balance at Beginning of Year	1,844	1,844	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Marca Capital Projects Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$250,000	\$261,601	\$11,601
Intergovernmental	67,169	71,820	4,651
Total Revenues	317,169	333,421	16,252
<u>Expenditures</u>			
Capital Outlay	682,311	330,271	352,040
Changes in Fund Balance	(365,142)	3,150	368,292
Fund Balance at Beginning of Year	407,689	407,689	0
Prior Year Encumbrances Appropriated	257,625	257,625	0
Fund Balance at End of Year	<u>\$300,172</u>	<u>\$668,464</u>	<u>\$368,292</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Job and Family Capital Projects Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	1,344	1,344	0
Changes in Fund Balance	(1,344)	(1,344)	0
Fund Balance at Beginning of Year	1,394	1,394	0
Fund Balance at End of Year	<u>\$50</u>	<u>\$50</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
University Drive Capital Projects Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Debt Service			
Principal Retirement	5,811	5,811	0
Excess of Revenues Under Expenditures	(5,811)	(5,811)	0
<u>Other Financing Uses</u>			
Transfers - Out	(13,425)	(8,269)	5,156
Changes in Fund Balance	(19,236)	(14,080)	5,156
Fund Balance at Beginning of Year	92,295	92,295	0
Fund Balance at End of Year	<u>\$73,059</u>	<u>\$78,215</u>	<u>\$5,156</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Public Works Capital Projects Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$529,320	\$410,529	(\$118,791)
Other	0	275,000	275,000
Total Revenues	529,320	685,529	156,209
<u>Expenditures</u>			
Capital Outlay	1,138,974	735,339	403,635
Excess of Revenues Under Expenditures	(609,654)	(49,810)	559,844
<u>Other Financing Sources</u>			
Transfers - In	150,000	171,000	21,000
Changes in Fund Balance	(459,654)	121,190	580,844
Fund Balance at Beginning of Year	368,595	368,595	0
Prior Year Encumbrances Appropriated	184,333	184,333	0
Fund Balance at End of Year	<u>\$93,274</u>	<u>\$674,118</u>	<u>\$580,844</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Justice Center Capital Projects Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	75	75	0
Fund Balance at End of Year	<u>\$75</u>	<u>\$75</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Coliseum Levy Capital Projects Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	28,091	28,091	0
Changes in Fund Balance	(28,091)	(28,091)	0
Fund Balance at Beginning of Year	38,654	38,654	0
Prior Year Encumbrances Appropriated	9,789	9,789	0
Fund Balance at End of Year	<u>\$20,352</u>	<u>\$20,352</u>	<u>\$0</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Permanent Improvement Capital Projects Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Sources</u>			
Advances - In	0	29,986	29,986
Changes in Fund Balance	0	29,986	29,986
Fund Balance at Beginning of Year	73,707	73,707	0
Fund Balance at End of Year	<u>\$73,707</u>	<u>\$103,693</u>	<u>\$29,986</u>

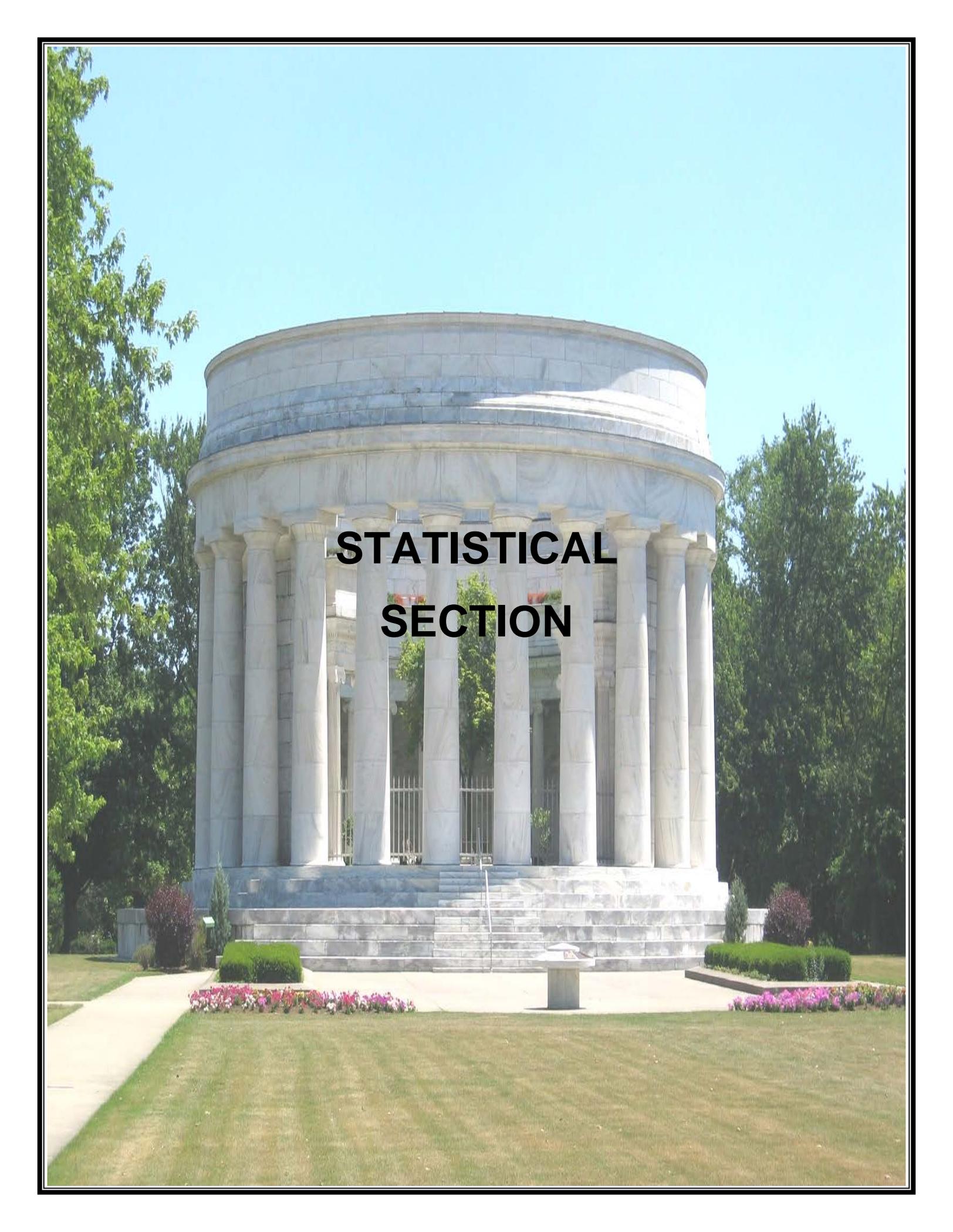
Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Northwest Intercept Capital Projects Fund
 For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$901,000	\$13,460	(\$887,540)
Other	0	633,167	633,167
Total Revenues	901,000	646,627	(254,373)
<u>Expenditures</u>			
Capital Outlay	1,633,811	245,343	1,388,468
Changes in Fund Balance	(732,811)	401,284	1,134,095
Fund Balance at Beginning of Year	726,261	726,261	0
Prior Year Encumbrances Appropriated	114,098	114,098	0
Fund Balance at End of Year	<u>\$107,548</u>	<u>\$1,241,643</u>	<u>\$1,134,095</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Increment Financing Capital Projects Fund
For the Year Ended December 31, 2013

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$3,408,253	\$408,253	(\$3,000,000)
Other	5,221	8,173	2,952
Total Revenues	<u>3,413,474</u>	<u>416,426</u>	<u>(2,997,048)</u>
<u>Expenditures</u>			
Current			
Legislative and Executive			
Intergovernmental	225,331	225,331	0
Debt Service			
Principal Retirement	2,805,000	2,805,000	0
Interest and Fiscal Charges	94,292	94,292	0
Total Expenditures	<u>3,124,623</u>	<u>3,124,623</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>288,851</u>	<u>(2,708,197)</u>	<u>(2,997,048)</u>
<u>Other Financing Sources</u>			
Bonds Issued	2,690,000	2,640,000	(50,000)
Advances - In	0	5,221	5,221
Total Other Financing Sources	<u>2,690,000</u>	<u>2,645,221</u>	<u>(44,779)</u>
Changes in Fund Balance	2,978,851	(62,976)	(3,041,827)
Fund Balance at Beginning of Year	<u>71,691</u>	<u>71,691</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,050,542</u></u>	<u><u>\$8,715</u></u>	<u><u>(\$3,041,827)</u></u>

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**STATISTICAL
SECTION**

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Marion County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S14

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

Debt Capacity S28

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

Demographic and Economic Information S33

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

Operating Information S36

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

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

Marion County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2013	2012	2011	2010
Governmental Activities				
Net Investment in Capital Assets	\$66,626,384	\$66,569,556	\$63,522,762	\$58,398,527
Restricted	26,086,187	25,653,314	25,789,516	24,748,371
Unrestricted	2,151,753	2,623,697	584,541	637,807
Total Governmental Activities Net Position	94,864,324	94,846,567	89,896,819	83,784,705
Business-Type Activity				
Net Investment in Capital Assets	5,989,709	5,644,194	5,444,565	5,567,564
Restricted	0	0	0	0
Unrestricted	3,213,423	3,475,594	3,374,546	3,356,266
Total Business-Type Activity Net Position	9,203,132	9,119,788	8,819,111	8,923,830
Primary Government				
Net Investment in Capital Assets	72,616,093	72,213,750	68,967,327	63,966,091
Restricted	26,086,187	25,653,314	25,789,516	24,748,371
Unrestricted	5,365,176	6,099,291	3,959,087	3,994,073
Total Primary Government Net Position	\$104,067,456	\$103,966,355	\$98,715,930	\$92,708,535

2009	2008	2007	2006	2005	2004
\$51,238,221	\$49,826,270	\$49,187,346	\$47,464,227	\$43,101,269	\$42,907,872
24,845,139	22,112,234	22,115,405	21,436,262	20,154,633	19,844,819
642,753	3,718,359	5,212,695	4,652,160	4,363,824	4,759,868
<u>76,726,113</u>	<u>75,656,863</u>	<u>76,515,446</u>	<u>73,552,649</u>	<u>67,619,726</u>	<u>67,512,559</u>
5,711,294	5,906,949	5,784,359	5,868,440	6,067,334	5,926,439
0	0	0	0	0	422,811
3,301,207	3,109,917	2,965,710	2,441,114	2,205,459	1,911,972
<u>9,012,501</u>	<u>9,016,866</u>	<u>8,750,069</u>	<u>8,309,554</u>	<u>8,272,793</u>	<u>8,261,222</u>
56,949,515	55,733,219	54,971,705	53,332,667	49,168,603	48,834,311
24,845,139	22,112,234	22,115,405	21,436,262	20,154,633	20,267,630
3,943,960	6,828,276	8,178,405	7,093,274	6,569,283	6,671,840
<u>\$85,738,614</u>	<u>\$84,673,729</u>	<u>\$85,265,515</u>	<u>\$81,862,203</u>	<u>\$75,892,519</u>	<u>\$75,773,781</u>

Marion County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2013	2012	2011	2010
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$5,941,436	\$5,954,475	\$6,327,585	\$6,289,917
Intergovernmental	229,297	189,934	212,793	216,492
Judicial	2,297,480	2,292,198	2,715,638	2,507,786
Public Safety	9,535,197	8,571,222	10,223,590	10,014,134
Intergovernmental	3,600	0	3,600	3,600
Public Works	6,208,148	5,342,221	4,170,011	5,192,878
Intergovernmental	0	0	0	0
Health	7,862,507	7,503,479	7,261,710	6,948,908
Intergovernmental	0	0	11,530	11,530
Human Services	10,657,562	10,211,235	10,031,512	10,934,847
Economic Development				
Intergovernmental	122,376	125,126	159,990	156,000
Conservation and Recreation	23,302	18,583	8,984	2,000
Intergovernmental	115,000	60,000	140,000	137,397
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	594,070	636,189	517,964	512,986
Total Governmental Activities Expenses	43,589,975	40,904,662	41,784,907	42,928,475
Business-Type Activity				
Sewer District	1,216,618	1,281,289	1,253,590	1,172,782
Total Primary Government Expenses	44,806,593	42,185,951	43,038,497	44,101,257
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,255,997	2,347,777	2,154,076	2,264,124
Judicial	1,092,346	1,139,011	1,192,936	1,108,339
Public Safety	875,488	870,456	1,036,636	1,037,668
Public Works	341,084	209,240	508,870	361,835
Health	184,612	167,859	181,798	184,616
Human Services	276,520	206,684	249,303	312,771
Operating Grants, Contributions, and Interest	19,016,307	18,293,754	19,044,052	18,457,094
Capital Grants, Contributions, and Interest	475,853	3,275,614	4,588,222	8,389,802
Total Governmental Activities Program Revenues	24,518,207	26,510,395	28,955,893	32,116,249
Business-Type Activity				
Charges for Services	1,108,742	1,073,505	1,040,801	997,534
Capital Grants, Contributions, and Interest	180,999	502,958	104,264	78,249
Total Business-Type Activity Program Revenues	1,289,741	1,576,463	1,145,065	1,075,783
Total Primary Government Program Revenues	25,807,948	28,086,858	30,100,958	33,192,032

2009	2008	2007	2006	2005	2004
\$6,534,557	\$7,196,431	\$6,865,354	\$6,559,522	\$6,702,826	\$6,391,895
223,479	216,287	178,628	0	0	0
2,212,842	2,464,592	2,160,259	2,052,712	2,273,672	2,077,911
10,538,938	11,105,738	9,906,723	9,581,353	9,146,720	8,555,754
3,600	3,600	0	0	0	0
4,697,458	5,186,406	3,186,953	5,310,612	4,318,173	4,008,867
0	0	830,770	0	0	0
6,537,379	6,616,909	7,928,161	7,700,613	7,607,576	8,130,127
1,070,271	1,062,532	1,087,960	0	0	0
13,388,447	15,488,136	14,559,161	13,166,131	11,575,193	11,560,376
188,965	151,396	0	0	0	0
38,451	20,500	13,000	226,051	308,836	12,000
174,000	175,750	185,000	0	0	0
0	0	0	1,016,777	913,032	957,447
545,101	510,564	484,721	571,803	492,992	517,689
46,153,488	50,198,841	47,386,690	46,185,574	43,339,020	42,212,066
1,174,800	1,236,134	1,164,820	1,175,071	1,216,520	1,383,704
47,328,288	51,434,975	48,551,510	47,360,645	44,555,540	43,595,770
2,204,521	2,498,120	2,598,005	2,579,723	2,280,729	2,340,550
960,665	1,072,416	1,212,057	1,150,303	1,107,315	980,036
1,066,038	1,251,612	1,200,579	1,062,452	893,504	837,317
220,456	186,053	194,094	186,303	177,669	128,649
242,425	199,381	183,404	177,436	174,167	153,484
216,185	308,820	329,446	333,426	302,246	306,040
21,320,307	22,813,933	22,345,531	21,481,219	20,061,838	20,544,602
2,143,077	650,381	1,368,720	5,516,629	195,454	359,042
28,373,674	28,980,716	29,431,836	32,487,491	25,192,922	25,649,720
1,146,771	1,116,408	1,172,195	1,072,083	1,077,909	1,066,299
8,140	350,109	292,385	91,878	135,356	170,559
1,154,911	1,466,517	1,464,580	1,163,961	1,213,265	1,236,858
29,528,585	30,447,233	30,896,416	33,651,452	26,406,187	26,886,578

(continued)

Marion County, Ohio
Changes in Net Position (continued)
Last Ten Years
(accrual basis of accounting)

	2013	2012	2011	2010
Net (Expense)/Revenue				
Governmental Activities	(\$19,071,768)	(\$14,394,267)	(\$12,829,014)	(\$10,812,226)
Business-Type Activity	73,123	295,174	(108,525)	(96,999)
Total Primary Government Net Expense	<u>(18,998,645)</u>	<u>(14,099,093)</u>	<u>(12,937,539)</u>	<u>(10,909,225)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for				
General Operating	2,126,170	2,064,496	2,087,575	2,092,921
Health-Mental Health	0	0	0	0
Health-Developmental Disabilities	2,518,480	2,494,106	2,489,882	2,477,588
Health-Marca Capital	263,300	260,515	259,999	258,769
Human Services-Children Services	1,116,929	1,105,118	1,102,922	1,059,977
Human Services-Senior Services	658,821	654,543	653,876	650,918
Conservation and Recreation-Coliseum Capital	0	0	0	0
Payment in Lieu of Taxes	415,436	422,570	386,197	387,965
Sales Taxes	7,414,576	8,438,891	7,909,112	6,511,622
Grants and Entitlements not Restricted to Other Programs	1,721,970	1,479,036	1,616,108	1,830,628
Interest	203,485	195,865	270,512	353,724
Other	2,650,358	2,228,875	2,164,945	2,246,706
Transfers	0	0	0	0
Special Item - Gain on Sale of Capital Assets	0	0	0	0
Total Governmental Activities	<u>19,089,525</u>	<u>19,344,015</u>	<u>18,941,128</u>	<u>17,870,818</u>
Business-Type Activity				
Interest	1,593	1,686	2,012	4,967
Other	8,628	3,817	1,794	3,361
Transfers	0	0	0	0
Total Business-Type Activity	<u>10,221</u>	<u>5,503</u>	<u>3,806</u>	<u>8,328</u>
Total Primary Government	<u>19,099,746</u>	<u>19,349,518</u>	<u>18,944,934</u>	<u>17,879,146</u>
Change in Net Position				
Governmental Activities	17,757	4,949,748	6,112,114	7,058,592
Business-Type Activity	83,344	300,677	(104,719)	(88,671)
Total Primary Government	<u>\$101,101</u>	<u>\$5,250,425</u>	<u>\$6,007,395</u>	<u>\$6,969,921</u>

2009	2008	2007	2006	2005	2004
(\$17,779,814)	(\$21,218,125)	(\$17,954,854)	(\$13,698,083)	(\$18,146,098)	(\$16,562,346)
(19,889)	230,383	299,760	(11,110)	(3,255)	(146,846)
<u>(17,799,703)</u>	<u>(20,987,742)</u>	<u>(17,655,094)</u>	<u>(13,709,193)</u>	<u>(18,149,353)</u>	<u>(16,709,192)</u>
1,992,983	2,106,870	2,217,466	2,167,903	2,254,001	2,134,707
774,060	805,129	918,955	654,433	622,349	598,559
2,358,837	2,444,211	2,898,988	2,961,609	2,999,864	2,882,714
246,491	252,609	308,547	312,797	318,295	307,698
1,173,245	1,273,788	1,583,189	1,514,642	1,595,685	1,535,336
618,993	643,798	760,044	63,710	0	0
0	0	0	11,561	216,536	241,986
341,217	267,189	0	0	0	0
6,242,445	6,814,459	7,151,124	6,751,129	6,369,057	6,428,264
1,718,289	2,019,962	1,818,914	1,566,057	1,629,633	1,611,835
770,280	1,495,344	2,035,081	1,700,569	1,049,757	535,797
2,803,537	2,236,183	1,321,586	1,926,596	1,198,088	1,134,822
0	0	(96,243)	0	0	0
0	0	0	0	0	2,970,338
<u>19,040,377</u>	<u>20,359,542</u>	<u>20,917,651</u>	<u>19,631,006</u>	<u>18,253,265</u>	<u>20,382,056</u>
13,117	35,204	37,167	46,190	14,272	6,213
2,407	1,210	7,345	1,681	554	0
0	0	96,243	0	0	0
<u>15,524</u>	<u>36,414</u>	<u>140,755</u>	<u>47,871</u>	<u>14,826</u>	<u>6,213</u>
<u>19,055,901</u>	<u>20,395,956</u>	<u>21,058,406</u>	<u>19,678,877</u>	<u>18,268,091</u>	<u>20,388,269</u>
1,260,563	(858,583)	2,962,797	5,932,923	107,167	3,819,710
(4,365)	266,797	440,515	36,761	11,571	(140,633)
<u>\$1,256,198</u>	<u>(\$591,786)</u>	<u>\$3,403,312</u>	<u>\$5,969,684</u>	<u>\$118,738</u>	<u>\$3,679,077</u>

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

	2013	2012	2011	2010
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	534,728	658,610	601,012	564,204
Committed	12,425	12,425	11,000	11,000
Assigned	212,330	248,019	153,127	159,781
Unassigned	3,813,085	4,148,895	1,691,119	2,937,340
Total General Fund	<u>4,572,568</u>	<u>5,067,949</u>	<u>2,456,258</u>	<u>3,672,325</u>
All Other Governmental Funds				
Reserved	0	0	0	0
Unreserved, Reported in				
Special Revenue Funds	0	0	0	0
Debt Service Fund	0	0	0	0
Capital Projects Funds	0	0	0	0
Nonspendable	614,917	971,883	1,035,172	978,007
Restricted	21,755,277	20,916,868	20,556,644	20,270,926
Assigned	264	52,716	13,427	30,049
Unassigned (Deficit)	<u>(387,751)</u>	<u>(442,286)</u>	<u>(1,882,556)</u>	<u>(1,910,484)</u>
Total All Other Governmental Funds	<u>21,982,707</u>	<u>21,499,181</u>	<u>19,722,687</u>	<u>19,368,498</u>
Total Governmental Funds	<u>\$26,555,275</u>	<u>\$26,567,130</u>	<u>\$22,178,945</u>	<u>\$23,040,823</u>

GASB Statement No. 54 was implemented in 2011.

2009	2008	2007	2006	2005	2004
\$440,310	\$898,395	\$791,439	\$708,263	\$497,443	\$576,813
3,023,720	4,968,581	6,772,252	5,960,120	6,037,725	3,153,655
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,464,030</u>	<u>5,866,976</u>	<u>7,563,691</u>	<u>6,668,383</u>	<u>6,535,168</u>	<u>3,730,468</u>
2,392,884	2,225,158	1,396,671	1,430,260	1,936,328	1,311,288
15,713,480	14,402,925	15,068,360	13,563,918	12,620,540	12,907,520
808,636	693,689	901,531	777,115	651,940	521,564
1,368,971	893,366	975,583	1,328,373	1,468,191	1,364,837
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>20,283,971</u>	<u>18,215,138</u>	<u>18,342,145</u>	<u>17,099,666</u>	<u>16,676,999</u>	<u>16,105,209</u>
<u>\$23,748,001</u>	<u>\$24,082,114</u>	<u>\$25,905,836</u>	<u>\$23,768,049</u>	<u>\$23,212,167</u>	<u>\$19,835,677</u>

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

	2013	2012	2011	2010
Revenues				
Property Taxes	\$6,740,303	\$6,550,771	\$6,455,745	\$6,454,755
Payment in Lieu of Taxes	415,436	422,570	386,197	387,965
Sales Taxes	7,444,621	9,065,121	7,045,122	6,505,099
Special Assessments	125,739	102,885	304,095	207,735
Charges for Services	4,331,388	4,332,473	4,411,431	4,446,692
Licenses and Permits	159,255	146,900	160,468	158,544
Fines and Forfeitures	351,998	400,664	413,293	463,687
Intergovernmental	21,125,367	23,522,501	25,702,703	26,747,183
Interest	217,756	218,864	317,504	322,099
Other	2,635,865	2,298,090	2,163,958	2,253,279
Total Revenues	43,547,728	47,060,839	47,360,516	47,947,038
Expenditures				
General Government				
Legislative and Executive	5,807,300	5,493,593	5,870,228	5,659,577
Intergovernmental	229,297	189,934	212,793	216,492
Judicial	2,310,056	2,256,239	2,677,452	2,457,062
Public Safety	9,394,925	8,303,816	10,046,777	9,803,682
Intergovernmental	3,600	0	3,600	3,600
Public Works	5,192,720	4,808,265	4,862,065	4,250,771
Health	7,498,335	7,368,643	6,922,644	6,721,041
Intergovernmental	0	0	11,530	11,530
Human Services	10,472,452	10,119,133	9,940,314	10,979,448
Economic Development				
Intergovernmental	122,376	125,126	159,990	156,000
Conservation and Recreation	5,000	0	2,000	2,000
Intergovernmental	115,000	60,000	140,000	137,397
Capital Outlay	1,415,026	4,565,806	6,436,377	8,497,998
Intergovernmental	0	0	0	0
Debt Service				
Principal Retirement	4,020,811	360,811	332,905	531,477
Current Refunding	0	70,000	110,000	110,000
Interest and Fiscal Charges	512,685	503,719	493,718	491,142
Total Expenditures	47,099,583	44,225,085	48,222,393	50,029,217
Excess of Revenues Over (Under) Expenditures	<u>(3,551,855)</u>	<u>2,835,754</u>	<u>(861,877)</u>	<u>(2,082,179)</u>

2009	2008	2007	2006	2005	2004
\$7,367,875	\$7,402,713	\$8,621,962	\$7,636,017	\$7,990,487	\$7,674,052
341,217	252,618	0	0	0	0
6,217,830	6,979,528	7,276,501	6,499,806	6,406,626	6,366,647
166,735	102,750	80,935	61,564	73,482	148,899
4,200,030	4,596,609	5,147,982	5,009,233	4,520,529	4,405,092
162,840	169,602	161,639	157,081	157,520	131,490
414,034	642,259	372,293	272,620	223,446	172,395
24,842,350	25,233,229	25,546,176	23,489,949	21,836,527	21,946,707
938,183	1,481,389	1,966,989	1,759,758	1,029,169	548,775
2,809,246	2,226,460	1,402,443	1,926,596	1,198,088	1,134,822
<u>47,460,340</u>	<u>49,087,157</u>	<u>50,576,920</u>	<u>46,812,624</u>	<u>43,435,874</u>	<u>42,528,879</u>
6,024,662	6,214,515	5,997,407	5,749,148	5,816,674	5,646,287
223,479	216,287	178,628	0	0	0
2,164,027	2,351,314	2,105,744	2,003,409	2,056,800	1,938,925
10,242,492	10,933,715	9,722,362	9,627,378	8,825,098	8,719,203
3,600	3,600	0	0	0	0
4,300,215	5,118,964	4,670,835	4,300,495	4,374,489	4,087,891
6,174,088	6,085,524	7,385,058	7,166,602	7,126,689	7,580,126
1,070,271	1,062,532	1,087,960	0	0	0
13,275,757	15,485,443	14,384,934	13,041,213	11,489,016	11,374,219
188,965	145,643	0	0	0	0
10,000	13,000	13,000	73,000	296,475	12,000
174,000	205,750	185,000	0	0	0
2,794,501	1,951,944	1,577,479	4,981,439	1,548,499	1,503,966
0	0	0	1,016,777	913,032	957,447
496,477	481,477	566,477	478,990	0	524,914
85,000	110,000	100,000	0	0	0
526,072	531,171	621,192	495,641	1,003,160	520,696
<u>47,753,606</u>	<u>50,910,879</u>	<u>48,596,076</u>	<u>48,934,092</u>	<u>43,449,932</u>	<u>42,865,674</u>
<u>(293,266)</u>	<u>(1,823,722)</u>	<u>1,980,844</u>	<u>(2,121,468)</u>	<u>(14,058)</u>	<u>(336,795)</u>

(continued)

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

	2013	2012	2011	2010
Other Financing Sources (Uses)				
Sale of Capital Assets	\$0	\$32,431	\$0	\$0
Notes Issued	0	3,520,000	2,070,000	2,180,000
Bonds Issued	3,540,000	0	0	1,375,000
Current Refunding	0	(2,000,000)	(2,070,000)	(2,180,000)
Loans Issued	0	0	0	0
Refunding General Obligation Bonds Issued	0	0	0	0
Refunding Special Assessment Bonds Issued	0	0	0	0
Premium on Refunding General Obligation Bonds Issued	0	0	0	0
Premium on Refunding Special Assessment Bonds Issued	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	0
Transfers - In	1,751,189	1,242,500	1,291,540	1,089,498
Transfers - Out	(1,751,189)	(1,242,500)	(1,291,540)	(1,089,498)
Total Other Financing Sources (Uses)	<u>3,540,000</u>	<u>1,552,431</u>	<u>0</u>	<u>1,375,000</u>
Changes in Fund Balances	<u>(\$11,855)</u>	<u>\$4,388,185</u>	<u>(\$861,877)</u>	<u>(\$707,179)</u>
Debt Service as a Percentage of Noncapital Expenditures	10.2%	2.4%	2.4%	2.8%

2009	2008	2007	2006	2005	2004
\$0	\$0	\$2,608	\$92,350	\$3,390,548	\$150,000
2,290,000	2,375,000	2,485,000	2,585,000	0	0
0	0	0	0	0	0
(2,290,000)	(2,375,000)	(2,485,000)	0	0	0
0	0	0	0	0	82,595
0	0	9,844,713	0	0	0
0	0	110,287	0	0	0
0	0	49,737	0	0	0
0	0	1,097	0	0	0
0	0	(9,851,499)	0	0	0
1,477,602	1,474,057	1,612,280	2,241,012	2,583,356	1,762,347
(1,477,602)	(1,474,057)	(1,612,280)	(2,241,012)	(2,583,356)	(1,762,347)
<u>0</u>	<u>0</u>	<u>156,943</u>	<u>2,677,350</u>	<u>3,390,548</u>	<u>232,595</u>
<u>(\$293,266)</u>	<u>(\$1,823,722)</u>	<u>\$2,137,787</u>	<u>\$555,882</u>	<u>\$3,376,490</u>	<u>(\$104,200)</u>
2.5%	2.3%	2.8%	2.2%	2.4%	2.6%

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

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
2013	\$772,435,490	\$177,906,790	\$2,715,263,657	\$74,928,260	\$85,145,750
2012	772,487,080	179,285,190	2,719,349,342	70,961,040	80,637,545
2011	772,308,700	185,658,250	2,737,048,428	67,305,290	76,483,284
2010	768,204,010	194,519,200	2,750,637,742	66,835,900	75,949,886
2009	766,200,050	194,260,460	2,744,172,885	65,290,575	74,193,835
2008	763,703,430	195,639,040	2,740,978,485	59,274,480	67,357,364
2007	696,134,550	181,287,540	2,506,920,257	60,531,060	68,785,295
2006	681,679,900	170,391,870	2,434,490,771	61,813,940	70,243,114
2005	672,726,380	165,996,490	2,396,351,057	59,647,040	67,780,727
2004	654,030,390	162,759,560	2,333,685,571	60,472,980	68,719,295

Source: Marion County Auditor

(1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-18 for the direct rate by property type.

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

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

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

Tangible Personal Property		Total		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Weighted Average Tax Rate (1)
\$0	\$0	\$1,025,270,540	\$2,800,409,407	\$8.50
0	0	1,022,733,310	2,799,986,887	8.46
0	0	1,025,272,240	2,813,531,712	8.41
1,191,670	1,191,670	1,030,750,780	2,827,779,298	8.37
2,514,770	2,514,770	1,028,265,855	2,820,881,490	8.56
40,204,752	643,276,032	1,058,821,702	3,451,611,881	8.62
78,996,797	631,974,376	1,016,949,947	3,207,679,928	9.21
110,699,321	590,396,379	1,024,585,031	3,095,130,264	8.20
138,144,455	627,929,341	1,036,514,365	3,092,061,125	8.53
133,972,644	582,489,757	1,011,235,574	2,984,894,623	8.60

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

	2013	2012	2011	2010	2009
Unvoted Millage					
General Fund					
Effective Millage Rates	\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
Voted Millage					
Developmental Disabilities 1978					
Effective Millage Rates					
Residential/Agricultural	0.4413	0.4405	0.4391	0.4383	0.4371
Commercial/Industrial	0.5626	0.5539	0.5395	0.5212	0.5131
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985					
Effective Millage Rates					
Residential/Agricultural	0.1745	0.1742	0.1737	0.1733	0.1729
Commercial/Industrial	0.2897	0.2852	0.2778	0.2684	0.2642
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987					
Effective Millage Rates					
Residential/Agricultural	0.2494	0.2489	0.2481	0.2476	0.2470
Commercial/Industrial	0.4141	0.4076	0.3971	0.3835	0.3776
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 1996					
Effective Millage Rates					
Residential/Agricultural	1.9013	1.8979	1.8918	1.8881	1.8833
Commercial/Industrial	2.7982	2.7547	2.6832	2.5920	2.5520
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Children Services					
Effective Millage Rates					
Residential/Agricultural	1.0573	1.0553	1.0520	1.0499	1.2349
Commercial/Industrial	1.7587	1.7314	1.6865	1.6291	1.8915
Tangible/Public Utility Personal	2.1200	2.1200	2.1200	2.1200	2.5000
ADAMHS					
Effective Millage Rates					
Residential/Agricultural	0.9225	0.9208	0.9179	0.9161	0.9137
Commercial/Industrial	1.0000	0.9891	0.9635	0.9307	0.9164
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000

2008	2007	2006	2005	2004
\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
0.4374	0.4754	0.4783	0.4791	0.4874
0.5004	0.5437	0.5600	0.5561	0.5591
1.0000	1.0000	1.0000	1.0000	1.0000
0.1730	0.1880	0.1892	0.1895	0.1928
0.2577	0.2800	0.2883	0.2863	0.2879
0.3500	0.3500	0.3500	0.3500	0.3500
0.2471	0.2686	0.2703	0.2707	0.2754
0.3683	0.4001	0.4121	0.4092	0.4114
0.5000	0.5000	0.5000	0.5000	0.5000
1.8844	2.0483	2.0610	2.0640	2.1000
2.4886	2.7040	2.7849	2.7655	2.7805
3.0000	3.0000	3.0000	3.0000	3.0000
1.2357	1.3431	1.3515	1.3534	1.3771
1.8445	2.0041	2.0641	2.0498	2.0609
2.5000	2.5000	2.5000	2.5000	2.5000
0.9143	0.9938	0.5406	0.5414	0.5508
0.8936	0.9709	0.7166	0.7117	0.7155
1.0000	1.0000	1.0000	1.0000	1.0000

(continued)

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

	2013	2012	2011	2010	2009
Fairground Improvement					
Effective Millage Rates					
Residential/Agricultural	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Commercial/Industrial	0.0000	0.0000	0.0000	0.0000	0.0000
Tangible/Public Utility Personal	0.0000	0.0000	0.0000	0.0000	0.0000
Senior Services					
Effective Millage Rates					
Residential/Agricultural	0.7380	0.7367	0.7343	0.7329	0.7310
Commercial/Industrial	0.8000	0.7913	0.7708	0.7446	0.7331
Tangible/Public Utility Personal	0.8000	0.8000	0.8000	0.8000	0.8000
Total Marion County (Total Direct Rate)					
Effective Millage Rates					
Residential/Agricultural	7.8843	7.8744	7.8569	7.8463	8.0199
Commercial/Industrial	10.0233	9.9132	9.7184	9.4694	9.6479
Tangible/Public Utility Personal	11.1700	11.1700	11.1700	11.1700	11.5500
Total Weighted Average Tax Rate	8.4956	8.4604	8.4115	8.3720	8.5602
In County School Districts					
Marion CSD	30.7316-41.2200	30.5185-41.2500	29.3975-40.3600	28.8868-40.3600	28.8305-40.3600
Pleasant LSD	24.7987-47.1300	24.7711-47.1300	25.1969-47.5900	24.7549-47.5900	24.6900-47.5900
Overlapping School Districts					
Buckeye Valley LSD	25.9653-34.6600	25.9931-34.7300	25.8117-34.7300	25.9957-34.9500	25.8000-34.8000
Cardington-Lincoln LSD	23.958-31.1900	23.9772-31.1900	23.9598-31.1900	23.9949-31.1900	23.9624-31.1900
Elgin LSD	33.6716-45.7500	33.6884-45.7800	34.0894-46.1700	34.1747-46.1700	25.6800-37.6800
Northmor LSD	27.0789-34.5400	27.0750-34.5400	27.1659-34.5400	27.1528-34.5400	27.1039-34.5400
Ridgedale LSD	25.0040-45.6900	25.0012-45.7000	25.8200-46.5200	25.8200-46.5200	25.8200-46.5200
River Valley LSD	27.7996-38.8900	27.7883-38.8900	27.3090-38.4100	27.3461-38.4100	27.3135-38.4100
Upper Sandusky EVSD	20.0000-33.7000	20.0000-33.7000	20.0000-33.7000	20.0507-33.7000	20.0329-33.7000
Corporations					
Caledonia	8.7018-11.5000	8.6883-11.5000	8.6883-11.5000	8.6139-11.5000	7.4829 - 12.5000
Green Camp	9.7965-10.1000	9.7965-10.1000	9.7497-10.1000	9.4607-10.1000	9.4419 - 10.1000
Larue	12.6320-13.2000	12.6070-13.2000	12.6345-13.2000	12.2201-13.2000	12.1802 - 13.2000
Marion (Elgin LSD)	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000 - 3.2000
Marion (Elgin LSD/Annex)	2.1500-2.15000	2.1500-2.15000	0.0000	0.0000	0.0000
Marion (Marion CSD)	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000 - 4.2000
Marion (Pleasant LSD)	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000 - 1.5000
Marion (Ridgedale LSD)	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000 - 2.0000
Marion (River Valley LSD)	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000 - 3.3000
Marion (River Valley LSD/Annex)	1.7000-1.7000	1.7000-1.7000	0.0000	0.0000	0.0000
Morrall	2.3354-2.4300	2.3354-2.4300	2.3356-2.4300	2.3695-2.4300	2.3692 - 2.4300
New Bloomington	3.2630-4.0000	3.2630-4.0000	3.2614-4.0000	3.1671-4.0000	3.1829 - 4.0000
Prospect	5.5000-11.6000	5.4847-11.6000	5.4765-11.6000	5.3112-11.6000	5.3042 - 11.6000
Waldo	6.2170-6.9000	6.2170-6.9000	6.21734-6.9000	6.0456-6.9000	6.0303 - 6.9000

2008	2007	2006	2005	2004
\$0.0000	\$0.0000	\$0.0000	\$0.2564	\$0.2609
0.0000	0.0000	0.0000	0.2778	0.2793
0.0000	0.0000	0.0000	0.3000	0.3000
0.7315	0.7950	0.0000	0.0000	0.0000
0.7149	0.7767	0.0000	0.0000	0.0000
0.8000	0.8000	0.0000	0.0000	0.0000
8.0234	8.5123	7.2910	7.5545	7.6444
9.4680	10.0795	9.2261	9.4564	9.4946
11.5500	11.5500	10.7500	11.0500	11.0500
8.6217	9.2084	8.1955	8.5261	8.5971
29.1078 - 40.7500	28.6454 - 40.2600	29.0431 - 40.6300	32.9177 - 44.5300	33.0948 - 44.5300
24.8700 - 47.7700	24.8700 - 47.7700	25.3300 - 48.2300	25.1900 - 48.0900	25.4200 - 48.3200
23.6500 - 32.6500	23.8000 - 32.8000	23.9800 - 32.9800	24.2000 - 33.2000	24.5200 - 33.5200
25.9776 - 33.1900	26.0008 - 33.1900	25.9813 - 33.1900	26.1166 - 33.1900	26.0635 - 33.1900
26.2600 - 38.2600	26.0388 - 37.7700	26.1429 - 37.8500	26.2070 - 37.8500	25.8915 - 37.8500
20.0000 - 27.4000	20.0000 - 27.4000	20.0000 - 27.4000	20.0090 - 27.4000	20.0047 - 27.4000
26.9800 - 47.6800	27.2539 - 47.6000	27.4040 - 47.3900	27.4057 - 47.3900	26.7383 - 47.3900
28.3834 - 43.5000	28.4164 - 43.5000	29.3169 - 44.3700	29.3209 - 44.3700	29.8612 - 44.8800
20.0000 - 33.7000	20.0000 - 33.7000	20.0006 - 33.7000	20.0000 - 33.7000	20.0053 - 33.7000
7.4809 - 12.5000	8.0419 - 12.5000	8.0220 - 12.5000	8.3125 - 12.5000	8.2891 - 12.5000
9.2571 - 10.1000	5.5201 - 10.1000	5.5135 - 10.1000	5.7134 - 10.1000	5.7156 - 10.1000
12.100 - 13.2000	10.0192 - 11.7000	6.8136 - 11.7000	7.0306 - 11.7000	7.0275 - 11.7000
3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000
0.0000	0.0000	0.0000	0.0000	0.0000
4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000
1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000
2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000
3.3000 - 3.3000	3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000
0.0000	0.0000	0.0000	0.0000	0.0000
1.8065 - 3.4000	2.3322 - 5.2000	2.9756 - 5.2000	2.1028 - 5.2000	2.1033 - 5.2000
3.1804 - 4.0000	3.3542 - 4.0000	3.3580 - 4.0000	3.4114 - 4.0000	3.4215 - 4.0000
5.2992 - 11.6000	4.1614 - 10.1000	4.1579 - 10.1000	4.2743 - 10.1000	4.2721 - 10.1000
5.8094 - 6.9000	6.1670 - 6.9000	6.1371 - 6.9000	6.3518 - 6.9000	5.4411 - 7.0000

(continued)

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

	2013	2012	2011	2010	2009
Townships					
Big Island	\$2.9077-\$3.9000	\$2.9074-\$3.9000	\$2.9074-\$3.9000	\$2.9532-\$3.9000	\$3.0012 - \$3.9000
Bowling Green	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000 - 3.3000
Claridon	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000 - 1.7000
Grand	4.6157-5.2000	4.6157-5.2000	4.6075-5.2000	3.7000-3.7000	3.3824 - 3.6000
Grand Prairie	3.3980-3.4500	3.3938-3.4500	3.3927-3.4500	3.4500-3.4500	3.1839 - 3.4500
Green Camp	3.9752-4.4500	3.9752-4.4500	3.9707-4.4500	4.2720-4.4500	4.1729 - 4.4500
Marion	10.3980-10.5000	10.3853-10.5000	9.9676-10.5000	9.2951-10.5000	9.2188 - 10.5000
Montgomery	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000 - 1.3000
Pleasant	4.4599-4.5400	4.4599-4.5400	4.5147-4.5400	4.3600-4.5400	4.3548 - 4.5400
Prospect	1.8506-2.8000	1.8495-2.8000	1.8481-2.8000	1.8720-2.8000	1.8717 - 2.8000
Richland	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000 - 1.2000
Salt Rock	5.0923-6.6000	5.0933-6.6000	5.0923-6.6000	4.5026-5.1000	4.5003 - 5.1000
Scott	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000 - 2.1000
Tully	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000 - 2.4000
Waldo	3.7120-3.9000	3.7120-3.9000	3.7109-3.9000	2.7808-2.9000	2.7447 - 2.9000
Other Units					
Battle Run Fire District	4.2056-5.000	4.1512-5.0000	4.1715-5.000	4.1701-5.0000	3.6341 - 5.0000
Cardington-Lincoln Joint Recreation Board	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	1.0500-1.0500	1.0500 - 1.0500
Delaware County District Library	1.0000-1.0000	1.0000-1.0000	0.9929-1.0000	1.0278-1.0300	0.0400 - 0.0400
Delaware County JVSD	2.3850-3.2000	2.3580-3.2000	2.2890-3.2000	2.2909-3.2000	2.2857 - 3.2000
First Consolidated Fire District	8.4501-9.0000	6.7881-8.0000	6.8583-8.0000	7.5169-8.0000	6.5007 - 7.0000
Fort Morrow Fire District	4.4707-5.0000	4.4690-5.0000	4.5313-5.0000	4.7375-5.0000	4.7362 - 5.0000
Grandview Park District	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000 - 0.1000
Pioneer JVSD	2.0763-3.7000	2.0319-3.7000	2.0047-3.7000	2.0000-3.7000	2.0000 - 4.7000
Prospect Joint Park Commission	1.5723-2.2000	1.5694-2.2000	1.5661-2.2000	1.6255-2.2000	1.6248 - 2.2000
Scioto Valley Fire District	2.2890-5.0000	2.2881-5.0000	2.2870-5.0000	2.6677-5.0000	2.6647 - 5.0000
Tri-Rivers JVSD	2.2108-4.4000	2.2063-4.4000	2.2037-4.4000	2.2320-4.4000	2.2223 - 4.4000
Upper Sandusky EVSD Library	1.3133-1.4000	1.3141-1.4000	1.3170-1.4000	1.3999-1.4000	0.0000
Vanguard JVSD	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000 - 1.6000
Waldo Park Commission	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000 - 1.0000

Source: Marion County Auditor

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

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

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

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

2008	2007	2006	2005	2004
\$3.0114 - \$3.9000	\$3.1149 - \$3.9000	\$3.1242 - \$3.9000	\$3.1247 - \$3.9000	\$3.0790 - \$3.9000
3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.0000
1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000
3.3775 - 3.6000	3.4904 - 3.6000	3.6000 - 3.6000	3.6000 - 3.6000	2.1000 - 2.1000
3.1848 - 3.4500	3.3156 - 3.4500	3.3220 - 3.4500	3.3225 - 3.4500	3.0646 - 3.2000
4.1685 - 4.4500	4.4141 - 4.4500	4.4436 - 4.4500	4.2623 - 4.4500	3.6501 - 4.2500
8.9541 - 10.4000	9.7942 - 10.5000	10.1740 - 10.5000	6.8711 - 10.5000	7.1042 - 10.5000
1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000
3.0211 - 3.2000	3.0762 - 3.2000	3.1827 - 3.2000	2.5372 - 2.7000	2.5876 - 2.7000
1.8800 - 2.8000	1.9324 - 2.8000	1.9265 - 2.8000	1.9259 - 2.8000	1.9306 - 2.8000
1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000
4.4823 - 5.1000	5.0284 - 5.1000	5.0558 - 5.1000	5.0608 - 5.1000	4.9252 - 5.1000
2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000
2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000
2.7447 - 2.9000	2.9000 - 2.9000	2.8998 - 2.9000	1.7408 - 2.9000	1.7427 - 2.9000
3.6341 - 5.0000	3.9774 - 5.0000	4.4494 - 5.0000	4.4455 - 5.0000	4.4785 - 5.0000
1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500
0.0600 - 0.0600	0.0700 - 0.0700	0.0800 - 0.0800	0.0900 - 0.0900	0.1200 - 0.1200
2.2797 - 3.2000	2.2817 - 3.2000	2.2847 - 3.2000	2.3702 - 3.2000	2.4147 - 3.2000
5.2822 - 6.0000	5.7908 - 6.0000	5.8600 - 6.0000	6.0000 - 6.0000	5.9939 - 6.0000
1.8106 - 2.0000	2.4899 - 2.5000	1.8790 - 2.0000	1.8987 - 2.0000	1.9054 - 2.0000
0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000
2.0196 - 4.7000	2.0222 - 4.7000	2.0851 - 4.7000	2.2328 - 4.7000	2.2334 - 4.7000
1.6454 - 2.2000	1.7760 - 2.2000	1.7670 - 2.2000	1.3856 - 2.2000	1.3944 - 2.2000
2.6912 - 5.0000	2.9992 - 5.0000	3.0169 - 5.0000	3.0161 - 5.0000	2.8616 - 5.0000
2.2529 - 4.4000	2.3922 - 4.4000	2.4006 - 4.4000	2.5341 - 4.4000	2.5592 - 4.4000
0.0000	0.0000	0.0000	0.0000	0.0000
1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000
1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2013	\$8,959,797	\$8,434,463	94.14%	\$958,741	\$1,084,724	\$2,043,465	22.81%
2012	8,669,885	8,334,506	96.13	741,093	777,039	1,518,132	17.51
2011	8,616,128	8,305,212	96.39	716,967	465,786	1,182,753	13.73
2010	8,632,410	8,262,572	95.72	776,432	\$95,406	871,838	10.10
2009	8,598,457	8,648,232	100.58	358,997	502,000	860,997	10.01
2008	8,705,636	8,599,951	98.79	510,917	40,858	551,775	6.34
2007	8,491,096	8,455,748	99.58	410,743	35,348	446,091	5.25
2006	7,249,101	7,354,491	101.45	373,143	37,600	410,743	5.67
2005	7,160,302	7,079,292	98.87	432,054	84,080	516,134	7.21
2004	7,213,305	7,238,680	100.35	362,603	72,520	435,123	6.03

Source: Marion County Auditor

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

The County's current reporting system does not track delinquent tax collections by tax year. The presentation will be updated as new information becomes available.

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2013	\$0	\$16,083	0.00%	\$0	\$47,898	\$47,898	0.00%
2012	0	480	0.00	0	6,227	6,227	0.00
2011	0	7,910	0.00	0	6,707	6,707	0.00
2010	13,311	20,086	150.90	1,204	3,859	5,063	38.04
2009	49,888	69,293	138.90	11,837	4,467	16,304	32.68
2008	567,694	534,377	94.13	35,709	0	35,709	6.29
2007	912,871	940,530	103.03	2,392	0	2,392	0.26
2006	1,199,264	1,271,581	106.03	10,690	19,361	30,051	2.51
2005	1,512,009	1,523,768	100.78	52,086	44,182	96,268	6.37
2004	1,513,538	1,500,644	99.15	89,777	18,250	108,027	7.14

Source: Marion County Auditor

(1) Collection of tangible personal property tax ended in 2010, except collection of any delinquent taxes. The \$10,000 personal property exemption is included.

The County's current reporting system does not track delinquent tax collections by tax year. The presentation will be updated as new information becomes available.

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

	2013		2004		2004	
	Total Assessed Value	Rank	Percent of Total County Assessed Value	Taxable Assessed Value	Rank	Percent of Total County Assessed Value
Ohio American Water	\$30,478,642	1	2.97%	\$17,704,640	2	1.75%
Ohio Edison	26,722,465	2	2.61	15,023,970	3	1.48
Ohio Health Marion General Hospital	24,276,457	3	2.37			
Whirlpool Corporation	11,696,400	4	1.14	29,685,560	1	2.94
GP2 LLC	9,186,114	5	0.89			
Devries Dairy LLC	7,997,257	6	0.78			
Dofasco Marion, Inc.	7,995,428	7	0.78			
Meijer Stores Limited	7,554,685	8	0.74			
Marion Forum LLC	6,596,142	9	0.64			
Marion Plaza	6,457,457	10	0.63			
Marion Steel				8,645,390	4	0.85
Bunge North America				6,953,370	5	0.69
Verizon North, Inc.				6,854,410	6	0.68
General Mills				6,463,650	7	0.64
Scotts Company				5,602,700	8	0.55
Conagra, Inc.				5,442,770	9	0.54
Southland Mall				3,399,880	10	0.34
Total Principal Taxpayers	138,961,047		13.55	105,776,340		10.46
All Other Taxpayers	886,309,493		86.45	905,459,234		89.54
Total County Assessed Value	<u>\$1,025,270,540</u>		<u>100.00%</u>	<u>\$1,011,235,574</u>		<u>100.00%</u>

Source: Marion County Auditor

Marion County, Ohio
Taxable Sales by Type
Last Ten Years

Category	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Sales Tax Payments	\$1,577,913	\$1,710,572	\$1,597,026	\$1,521,776	\$1,548,635
Direct Pay Tax Return Payments	616,557	761,680	604,991	609,803	198,344
Seller's Use Tax Return Payments	627,672	742,245	736,195	512,645	507,036
Consumer's Use Tax Return Payments	221,158	347,913	308,278	153,045	173,568
Motor Vehicle Tax Payments	1,071,422	1,152,032	1,126,145	841,241	806,373
Watercraft and Outboard Motors	10,598	13,516	9,804	9,576	8,460
Department of Liquor Control	21,715	23,582	22,925	19,021	18,661
Sales Tax on Motor Vehicle Fuel Refunds	2,836	3,727	1,358	3,019	1,777
Sales/Use Tax Voluntary Payments	6,818	4,055	3,506	2,610	3,770
Statewide Master Numbers	3,333,025	3,755,270	3,687,886	3,038,295	3,032,441
Sales/Use Tax Assessments Payments	35,720	36,575	43,301	34,560	32,154
Streamlined Sales Tax Payments	2,457	2,585	2,447	1,377	1,090
Use Tax Amnesty Payments	7,131	22,271	1,657	0	0
Administrative Rotary Fund Fee	(74,894)	(85,241)	(79,890)	(65,774)	(63,055)
Sales/Use Tax Refunds Approved	(45,552)	(51,891)	(156,517)	(169,572)	(26,809)
Destination Sourcing Adjustment	0	0	0	0	0
Total	<u>\$7,414,576</u>	<u>\$8,438,891</u>	<u>\$7,909,112</u>	<u>\$6,511,622</u>	<u>\$6,242,445</u>
 Sales Tax Rate	 1% (2)	 1.5% (1)	 1.00%	 1.00%	 1.00%

Source: Ohio Department of Taxation

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

(1) Effective October 1, 2011, the County's sales tax rate increased from 1 percent to 1.5 percent.

(2) Effective April 1, 2012, the County's sales tax rate decreased from 1.5 percent to 1 percent.

2008	2007	2006	2005	2004
\$1,797,616	\$1,841,481	\$1,834,397	\$1,792,107	\$1,726,759
132,900	167,515	283,347	85,389	54,827
571,590	567,280	529,207	582,147	576,125
212,290	295,711	186,119	126,692	154,167
906,249	968,405	917,846	967,125	1,061,843
10,325	9,235	9,720	11,207	12,781
19,031	17,745	15,936	15,283	14,207
4,281	1,738	2,663	1,474	1,202
4,175	72,300	23,514	4,496	5,866
3,190,062	3,274,167	3,012,819	2,890,584	2,896,735
55,026	25,789	16,543	10,474	9,266
1,207	598	15	0	0
0	0	0	0	0
(68,853)	(72,256)	(61,417)	(64,870)	(65,147)
(19,477)	(16,406)	(12,528)	(53,051)	(20,367)
(1,963)	(2,178)	(7,052)	0	0
<u>\$6,814,459</u>	<u>\$7,151,124</u>	<u>\$6,751,129</u>	<u>\$6,369,057</u>	<u>\$6,428,264</u>
1.00%	1.00%	1.00%	1.00%	1.00%

Marion County, Ohio
Ratios of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities				
	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	Ohio Public Works Commission Loans	Other Loans
2013	\$0	\$11,710,884	\$0	\$101,690	\$0
2012	3,590,000	8,668,035	0	107,501	0
2011	3,725,000	9,025,187	0	113,312	0
2010	3,857,000	8,985,056	0	116,217	0
2009	3,960,000	8,106,638	0	16,477	0
2008	4,075,000	8,531,456	36,722	32,954	0
2007	3,336,000	8,941,275	73,443	49,431	0
2006	3,336,000	9,284,711	110,289	65,908	0
2005	0	9,686,012	143,988	82,385	27,513
2004	145,000	10,077,314	177,686	98,862	89,074

Source: Marion County Auditor

See Schedule S33 for population and personal income.

Business-Type Activity			Total Primary Government	Per Capita	Percentage of Personal Income
General Obligation Bonds	USDA Revenue Bonds	Ohio Public Works Commission Loans			
\$1,660,000	\$0	\$170,567	\$13,643,141	\$207.01	0.61%
1,780,000	0	212,189	14,357,725	216.76	0.65
1,895,000	0	232,999	14,991,498	228.34	0.71
2,005,000	0	295,430	15,258,703	229.45	0.75
2,110,000	0	316,239	14,509,354	220.99	0.72
2,210,000	0	357,860	15,243,992	229.07	0.75
2,310,000	0	399,481	15,109,630	231.57	0.78
2,405,000	0	441,102	15,643,010	238.52	0.86
2,500,000	0	482,723	12,922,621	196.00	0.72
1,437,000	1,301,100	524,344	13,850,380	209.62	0.80

Marion County
Legal Debt Margin
Last Ten Years

	2013	2012	2011	2010	2009
Assessed Value of County	\$1,025,270,540	\$1,022,733,310	\$1,025,272,240	\$1,030,750,780	\$1,028,265,855
Voted Debt Limitation (1)	\$24,131,764	\$24,068,333	\$24,131,806	\$24,268,770	\$24,206,646
Total Outstanding Debt					
Bond Anticipation Notes	0	3,590,000	3,725,000	3,857,000	3,960,000
Tax Anticipation Notes	0	0	0	0	0
General Obligation Bonds	13,340,000	10,415,000	10,885,000	11,325,000	10,570,000
USDA Revenue Bonds	0	0	0	0	0
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	272,258	319,690	346,311	411,647	332,716
Total Outstanding Debt	13,612,258	14,324,690	14,956,311	15,593,647	14,862,716
Exemptions					
Bond Anticipation Notes	0	2,690,000	2,825,000	2,957,000	3,060,000
Tax Anticipation Notes	0	0	0	0	0
Marion-Hardin Correctional Center					
General Obligation Bonds	2,615,000	2,765,000	2,910,000	3,045,000	3,175,000
FMHA General Obligation Bonds	0	0	0	0	0
General Obligation Bonds Paid by Enterprise Funds	1,660,000	1,780,000	1,895,000	2,005,000	2,110,000
General Obligation Bonds Paid by Tax Incentive Financing Revenues	2,525,000	0	0	0	0
USDA Revenue Bonds	0	0	0	0	0
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	272,258	319,690	346,311	411,647	332,716
Total Exemptions	7,072,258	7,554,690	7,976,311	8,418,647	8,677,716
Net Indebtedness	6,540,000	6,770,000	6,980,000	7,175,000	6,185,000
Amount Available in Debt Service Fund	264	40,824	0	16,622	638,846
Total Net Debt Applicable to Debt Limit	6,539,736	6,729,176	6,980,000	7,158,378	5,546,154
Total Voted Legal Debt Margin	<u>\$17,592,028</u>	<u>\$17,339,157</u>	<u>\$17,151,806</u>	<u>\$17,110,392</u>	<u>\$18,660,492</u>
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	72.90%	72.04%	71.08%	70.50%	77.09%
Unvoted Debt Limitation	\$10,252,705	\$10,227,333	\$10,252,722	\$10,307,508	\$10,282,659
Total Unvoted Legal Debt Margin	<u>\$3,712,969</u>	<u>\$3,498,157</u>	<u>\$3,272,722</u>	<u>\$3,149,130</u>	<u>\$4,736,505</u>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	36.21%	34.20%	31.92%	30.55%	46.06%

Source: Marion County Auditor

(1) The Debt Limitation is calculated as follows:

- 3 percent of first \$100,000,000 of assessed value
- 1 1/2 percent of next \$200,000,000 of assessed value
- 2 1/2 percent of amount of assessed value in excess of \$300,000,000

Note: The amount of debt presented as subject to the limit are balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts.

2008	2007	2006	2005	2004
\$1,058,821,702	\$1,016,949,947	\$1,024,585,031	\$1,036,514,365	\$1,011,235,574
\$24,970,543	\$23,923,749	\$24,114,626	\$24,412,859	\$23,780,889
4,075,000	3,336,000	3,336,000	0	0
0	0	0	0	145,000
11,113,237	11,641,475	11,689,711	12,186,012	11,514,314
0	0	0	0	1,301,100
36,763	73,525	110,289	143,988	177,686
390,814	448,912	507,010	565,108	623,206
15,615,814	15,499,912	15,643,010	12,895,108	13,761,306
3,175,000	3,336,000	3,336,000	0	0
0	0	0	0	145,000
3,300,000	3,420,000	3,370,000	3,475,000	3,575,000
0	0	0	0	1,437,000
2,210,000	2,310,000	2,405,000	2,500,000	0
0	0	0	0	0
0	0	0	0	1,301,100
36,763	73,525	110,289	143,988	177,686
390,814	448,912	507,010	565,108	623,206
9,112,577	9,588,437	9,728,299	6,684,096	7,258,992
6,503,237	5,911,475	5,914,711	6,211,012	6,502,314
378,193	435,556	160,825	0	0
6,125,044	5,475,919	5,753,886	6,211,012	6,502,314
\$18,845,499	\$18,447,830	\$18,360,740	\$18,201,847	\$17,278,575
75.47%	77.11%	76.14%	74.56%	72.66%
\$10,588,217	\$10,169,499	\$10,245,850	\$10,365,144	\$10,112,356
\$4,463,173	\$4,693,580	\$4,491,964	\$4,154,132	\$3,610,042
42.15%	46.15%	43.84%	40.08%	35.70%

Marion County, Ohio
Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	General Bonded Debt Outstanding	Percentage of Estimated Actual Value of Property	Per Capita
2013	\$13,370,884	0.48%	\$202.88
2012	10,448,035	0.37	157.73
2011	10,920,187	0.39	166.33
2010	10,990,056	0.39	165.26
2009	10,216,638	0.36	155.61
2008	10,741,456	0.31	161.41
2007	11,251,275	0.35	172.44
2006	11,689,711	0.38	178.24
2005	12,186,012	0.39	184.83
2004	11,514,314	0.39	174.27

Source: Marion County Auditor

See Schedule S15 for estimated actual value.

See Schedule S33 for population.

Resources have not been externally restricted for the repayment of debt.

Marion County, Ohio
 Demographic and Economic Statistics
 Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2013	65,905	\$2,224,161,940	\$33,748	7.1%
2012	66,238	2,224,139,564	33,578	7.2
2011	65,655	2,112,712,245	32,179	8.4
2010	66,501	2,034,664,596	30,596	10.2
2009	65,655	2,012,588,370	30,654	11.2
2008	66,546	2,033,113,392	30,552	7.0
2007	65,248	1,933,363,488	29,631	5.5
2006	65,583	1,823,863,230	27,810	5.4
2005	65,932	1,783,196,872	27,046	6.2
2004	66,073	1,732,698,352	26,224	6.6

Source: Ohio Department of Development
 Marion County Chamber of Commerce
 Office of the Ohio Consumers' Counsel

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Marion County, Ohio
Principal Employers
Current Year and Nine Years Ago

Employer	2013			2004		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,450	1	9.18%	2,823	1	9.14%
Ohio Health Marion General Hospital	1,033	2	3.87	1,076	2	3.48
Marion County Government	557	3	2.09	629	5	2.03
Silver Line Windows and Doors	550	4	2.05	730	4	2.36
Marion City School District	500	5	1.87			
Marion Correctional Institution	446	6	1.67	484	8	1.57
Wyandot, Inc.	400	7	1.50	425	10	1.38
Frontier Communications	400	8	1.50			
Ohio Health Marion Area Physicians	390	9	1.46			
North Central Correctional Complex	364	10	1.36	491	6	1.59
Verizon North, Inc.				866	3	2.80
Meijer Stores Limited				485	7	1.57
Smith Clinic				450	9	1.46
Total	7,090		26.55%	8,459		27.38%
Total Employment Within Marion County	<u>26,700</u>			<u>30,900</u>		

Source: Marion County Chamber of Commerce

Marion County, Ohio
 Full-Time Equivalent County Government Employees by Function/Program
 Last Ten Years

Function/Program	2013	2012	2011	2010	2009	2008	2007
General Government							
Legislative and Executive	56.5	53.5	60.0	58.0	58.0	61.0	62.0
Judicial	47.5	42.5	48.5	48.0	45.0	42.0	43.0
Public Safety							
Enforcement	34.0	30.0	33.5	33.0	32.0	39.0	40.0
Other Public Safety	71.0	67.5	71.0	73.0	70.0	73.0	72.0
Public Works	30.0	34.0	34.0	34.0	34.0	33.0	34.0
Health							
Developmental Disabilities	84.0	87.5	79.0	72.0	71.0	68.0	66.0
Other Health	3.0	2.5	1.0	3.0	3.0	3.0	2.0
Human Services							
Children Home	35.5	35.5	36.0	33.0	35.0	44.0	41.0
Job and Family Services	64.5	61.0	60.5	60.0	63.0	68.0	72.0
Child Support Enforcement Agency	14.0	13.0	12.0	13.0	15.0	15.0	15.0
Other Human Services	9.0	8.0	9.0	8.0	9.0	8.0	9.0
Sanitary Engineer	8.0	8.5	8.0	8.0	8.0	8.0	8.0
Other (Agency Funds)	100.0	94.5	95.5	97.0	80.0	89.0	89.0
Total	<u>557.0</u>	<u>538.0</u>	<u>548.0</u>	<u>540.0</u>	<u>523.0</u>	<u>551.0</u>	<u>553.0</u>

Source: Marion County Auditor (as of December 31 of each year)

Method: 1.00 for each full-time and .50 for each part-time.

<u>2006</u>	<u>2005</u>	<u>2004</u>
63.0	67.0	67.5
44.0	50.0	47.0
39.0	41.0	39.0
69.0	75.5	72.0
35.0	38.0	36.0
66.0	79.0	74.5
3.0	3.0	3.0
40.0	42.5	41.5
63.0	66.0	67.0
15.0	14.0	15.0
9.0	10.0	9.5
8.0	9.5	8.5
<u>91.0</u>	<u>91.5</u>	<u>93.0</u>
<u><u>545.0</u></u>	<u><u>587.0</u></u>	<u><u>573.5</u></u>

Marion County, Ohio
 Operating Indicators by Program/Department
 Last Ten Years

	2013	2012	2011	2010	2009
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,262	1,100	1,138	1,180	1,145
Number of Exempt Conveyances	1,064	945	974	919	973
Number of Real Estate Transfers	2,326	2,045	2,112	2,099	2,118
Board of Elections					
Number of Registered Voters	39,198	42,218	41,653	41,017	40,064
Number of Voters Last General Election	11,320	27,622	19,918	20,432	19,263
Percent of Registered Voters Voting	28.88	65.43	47.82	49.81	48.08
Recorder					
Number of Deeds Filed	2,165	1,953	2,328	2,250	2,208
Number of Mortgages Filed	1,872	1,657	1,625	1,601	1,737
Judicial					
Common Pleas Court					
Number of New Filings	758	834	916	1,943	2,714
Number of Terminations	835	1,109	1,176	1,243	1,244
Criminal Cases					
Number of New Filings	588	610	664	719	608
Number of Terminations	786	871	796	690	634
Family Court					
Domestic Violence Civil Protection Orders					
Number of New Filings	82	82	93	91	80
Number of Terminations	78	95	81	86	100
Juvenile/Family Court					
Delinquent/Unruly/Truancy Cases					
Number of New Filings	705	848	1,372	1,937	1,627
Number of Terminations	893	882	1,373	1,762	1,361
Traffic Cases					
Number of New Filings	289	358	355	485	458
Number of Terminations	304	381	346	442	482
Public Safety					
Sheriff					
Incidents Reported	36,111	33,219	32,716	30,859	36,601
Citations Issued	273	216	466	612	732
Papers Served	5,794	4,535	5,616	6,978	7,128
Transport Hours	416	233	67	305	290
Court Security Hours	0	0	4,160	4,000	4,000
Public Works					
Engineer					
Roads Resurfaced	8.01	8.07	34.07	9.16	28.37
Bridges Replaced	4	5	4	7	3
Culverts Built	9	5	13	31	6

2008	2007	2006	2005	2004
1,254	1,701	1,938	1,322	1,893
1,038	1,124	1,409	1,924	1,295
2,292	2,825	3,347	3,246	3,188
42,436	39,432	43,007	43,141	43,323
29,093	14,807	21,821	19,496	29,656
68.56	37.55	50.74	45.19	68.45
2,557	2,854	3,205	3,107	3,057
2,066	3,008	3,695	4,119	4,345
2,688	2,115	1,064	932	944
1,235	1,313	1,231	1,226	1,014
538	432	549	536	528
546	561	588	683	612
110	104	138	129	139
106	115	134	125	152
1,417	1,601	1,664	1,583	1,927
1,794	2,023	1,667	2,035	1,870
481	659	591	549	617
562	655	627	582	604
42,071	46,412	49,139	46,870	43,060
1,077	1,528	3,353	1,270	821
8,015	10,735	11,112	8,406	7,471
335	390	90	268	352
4,000	4,000	4,160	4,160	4,160
64.32	53.65	62.44	64.83	64.28
5	8	6	6	4
13	15	7	9	4

(continued)

Marion County, Ohio
 Operating Indicators by Function/Program (continued)
 Last Ten Years

	2013	2012	2011	2010	2009
Health					
Dog and Kennel					
Number of Dog Licenses Sold	9,083	9,461	9,834	9,638	9,819
Number of Kennel Licenses Sold	214	187	207	285	256
Developmental Disabilities					
Students Enrolled at Marca					
Early Intervention Program	83	55	74	33	35
Preschool	51	45	45	47	41
School Age	0	0	0	0	0
Consumers Employed at Marca Industries	167	137	120	160	157
Sewer District					
New Residential Connections	6	3	26	4	2
New Commercial (Multi Family) Connections	2	2	1	0	1
Number of Treatment Plants	7	7	7	7	7
Number of Pumping Stations	8	8	8	6	6

Source: Marion County Departments

2008	2007	2006	2005	2004
9,993	9,440	9,647	9,292	9,144
253	298	302	300	316
34	28	32	33	24
40	42	50	47	49
0	0	3	3	4
156	162	159	175	170
8	22	41	58	68
3	19	12	8	11
7	7	7	7	7
6	5	5	5	5

Marion County, Ohio
 Capital Asset Statistics by Program/Department
 Last Ten Years

	2013	2012	2011	2010	2009
General Government					
Legislative and Executive					
Commissioners					
Administrative Office Space (sq. ft.)	4,199	4,199	4,199	4,199	4,199
Auditor					
Administrative Office Space (sq. ft.)	3,876	3,876	3,876	3,876	3,876
Treasurer					
Administrative Office Space (sq. ft.)	2,068	2,068	2,068	2,068	2,068
Prosecutor					
Administrative Office Space (sq. ft.)	6,200	6,200	6,200	6,200	6,200
Board of Elections					
Administrative Office Space (sq. ft.)	3,120	3,120	3,120	3,120	3,120
Recorder					
Administrative Office Space (sq. ft.)	6,468	6,468	6,468	6,468	6,468
Judicial					
Common Pleas Court					
Number of Court Rooms	2	4	4	4	4
Administrative Office Space (sq. ft.)	13,984	13,984	13,984	13,984	13,984
Probate Court					
Administrative Office Space (sq. ft.)	1,028	1,028	1,028	1,028	1,028
Number of Court Rooms	1	1	1	1	1
Juvenile Court/Family Court					
Administrative Office Space (sq. ft.)	15,536	15,536	15,536	15,536	N/A
Number of Court Rooms	3	4	4	4	N/A
Clerk of Courts					
Administrative Office Space (sq. ft.)	4,022	4,022	4,022	4,022	4,022
Law Library					
Administrative Office Space (sq. ft.)	3,192	3,192	3,192	3,192	3,192
Public Safety					
Sheriff					
Number of Patrol Vehicles	33	30	32	32	32
Administrative Office Space (sq. ft.)	10,000	10,000	10,000	10,000	10,000
Adult Probation					
Administrative Office Space (sq. ft.)	9,512	9,512	9,512	9,512	9,512
Number of Vehicles	4	6	6	6	6
Public Works					
Engineer					
Administrative Office Space (sq. ft.)	3,724	3,724	3,724	3,724	3,724
Centerline Miles of Roads	384	384	391	387	390
Number of Bridges	278	278	278	277	274
Number of Culverts	1437	1435	1446	1440	1417
Number of Traffic Signals	5	5	4	4	4
Number of Storm Drainage (feet)	139,382	137,668	135,452	133,626	126,243
Number of Vehicles	46	41	41	39	38
Sewer District					
Administrative Office Space (sq. ft.)	1,728	1,728	1,728	1,728	1,728
Miles of Sewer Lines	50.30	50.30	50.60	50.20	50.20

2008	2007	2006	2005	2004
4,199	4,199	4,199	4,199	4,199
3,876	3,876	3,876	3,876	3,876
2,068	2,068	2,068	2,068	2,068
6,200	6,200	6,200	6,200	6,200
3,120	3,120	3,120	3,120	3,120
6,468	6,468	6,468	6,468	6,468
4	4	4	4	N/A
13,984	13,984	13,984	13,984	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
4,022	4,022	4,022	4,022	4,022
3,192	3,192	3,192	3,192	3,192
32	32	32	32	32
10,000	10,000	10,000	10,000	10,000
9,512	9,512	9,512	9,512	9,512
6	6	6	6	6
3,724	3,724	3,724	3,724	3,724
391	391	389	389	389
274	273	277	279	279
1417	1391	1381	1369	1369
4	4	2	2	2
124,021	117,054	112,555	105,920	103,240
39	40	39	39	39
1,728	1,728	1,728	1,728	1,728
50.10	50.10	49.90	48.60	46.70

(continued)

Marion County, Ohio
 Capital Asset Statistics by Program/Department (continued)
 Last Ten Years

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Health					
Dog & Kennel					
Administrative Office Space (sq. ft.)	3,520	3,520	3,520	3,520	3,520
Development Disabilities					
Number of Buildings	7	7	7	7	7
Administrative Office Space (sq. ft.)	4,938	4,275	4,275	4,275	4,275
Human Services					
Jobs and Family Services/Child Support Enforcement Agency					
Administrative Office Space (sq. ft.)	31,272	31,272	31,272	31,272	31,272
Veteran Services					
Administrative Office Space (sq. ft.)	230	230	230	230	230

Source: Various County Departments

N/A Not Available

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
3,520	3,520	3,520	3,520	3,520
7	7	7	7	7
4,275	4,275	4,275	4,275	4,275
31,272	31,272	31,272	31,272	31,272
230	230	230	230	230

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Dave Yost • Auditor of State

MARION COUNTY FINANCIAL CONDITION

MARION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 31, 2014