



Dave Yost • Auditor of State

MARION COUNTY
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MARION COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

<u>FEDERAL GRANTOR/</u> Pass Through Grantor Program Title	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	\$ 26,663
National School Lunch Program	31-6400076	10.555	47,376
Total Nutrition Cluster			<u>74,039</u>
Child Nutrition Discretionary Grants Limited Availability	31-6400076	10.579	11,404
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
SNAP Cluster:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)			
	G-1011-11-5077	10.561	367,989
ARRA-State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)			
	G-1011-11-5077	10.561	23,284
Total SNAP Cluster			<u>391,273</u>
Total U.S. Department of Agriculture			<u>476,716</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-1011-11-5078/G-1011-11-5077	93.556	80,924
TANF Cluster			
Temporary Assistance for Needy Families			
	G-1011-11-5077	93.558	1,624,256
ARRA- Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program			
	G-1011-11-5077	93.714	174,331
Total TANF Cluster			<u>1,798,587</u>
Child Support Enforcement	G-1011-11-5077	93.563	425,538
ARRA-Child Support Enforcement	G-1011-11-5077	93.563	304,451
Total Child Support Enforcement			<u>729,989</u>
Child Care and Development Block Grant Cluster:			
Child Care and Development Block Grant			
	G-1011-11-5077	93.575	11,605
Child Care Mandatory and Matching Funds of the Child Care and Development Fund			
	G-1011-11-5077	93.596	450,509
Total Child Care and Development Block Grant Cluster			<u>462,114</u>
Child Welfare Services_State Grants	31-6400076	93.645	55,913
Foster Care_Title IV-E			
	G-1011-11-5078/G-1011-11-5077	93.658	534,375
ARRA-Foster Care_Title IV-E			
	G-1011-11-5078/G-1011-11-5077	93.658	31,529
Total Foster Care			<u>565,904</u>
Adoption Assistance	G-1011-11-5078/G-1011-11-5077	93.659	489,310
Social Services Block Grant	G-1011-11-5077	93.667	109,184
Child Abuse and Neglect State Grants	G-1011-11-5078/G-1011-11-5077	93.669	2,638
Chafee Foster Care Independence Program	G-1011-11-5078/G-1011-11-5077	93.674	6,307
Children's Health Insurance Program	G-1011-11-5077	93.767	11,082
Medical Assistance Program	G-1011-11-5077	93.778	363,968
Money Follows the Person Rebalancing Demonstration	31-6400076	93.791	5,556
State Court Improvement Program	31-6400076	93.586	37,919
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	31-6400076	93.667	37,083
Medical Assistance Program			
Administrative Claiming			
	31-6400076	93.778	43,698
ARRA-EFMAP			
	31-6400076	93.778	70,577
Total Medical Assistance Program			<u>114,275</u>
Total U.S. Department of Health and Human Services			<u>4,870,753</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Public Safety - Emergency Management Agency</i>			
Emergency Management Performance Grants			
	2009-EP-E9-0061	97.042	19,350
Emergency Management Performance Grants			
	2010-EP-00-0003	97.042	18,667
Total Emergency Management Performance Grants			<u>38,017</u>
Homeland Security Grant Program			
	2008-GE-T8-0025	97.067	23,836
Homeland Security Grant Program			
	2009-SS-T9-0089	97.067	726
Total Homeland Security Grant Program			<u>24,562</u>
Total U.S. Department of Homeland Security			<u>62,579</u>

MARION COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)**

<u>FEDERAL GRANTOR/ Pass Through Grantor Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Disbursements</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grants/State Program and Non-Entitlement Grants in Hawaii	B-F-08-1BU-1	14.228	11,800
Community Development Block Grants/State Program and Non-Entitlement Grants in Hawaii	B-F-09-1BU-1	14.228	9,884
Total Community Development Block Grants/State Program and Non-Entitlement Grants in Hawaii			<u>21,684</u>
Total U.S. Department of Housing and Urban Development			<u>21,684</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through Ohio Department of Youth Services</i>			
Juvenile Accountability Block Grants	2007-JB-004-B062	16.523	26,811
<i>Passed Through Ohio Attorney General's Office - Office of Justice Assistance</i>			
Crime Victim Assistance	2010VAGENE456	16.575	32,466
Crime Victim Assistance	2011VAGENE456	16.575	9,997
Total Crime Victim Assistance			<u>42,463</u>
<i>Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	2009-WF-VA2-8176	16.588	25,649
ARRA- Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	2009-RA-A02-2268	16.803	27,416
Total U.S. Department of Justice			<u>122,339</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed Through WIA Area 7 Board</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program			
WIA Adult Program - Administrative	31-6400076	17.258	179,983
ARRA- WIA Adult Program			24,655
ARRA- WIA Adult Program - Administrative			84,729
Total WIA Adult Program			<u>17,074</u>
			306,441
WIA Youth Activities			
WIA Youth Activities- Administrative	31-6400076	17.259	164,163
ARRA- WIA Youth Activities			6,866
ARRA- WIA Youth Activities- Administrative			6,138
Total WIA Youth Activities			<u>21,858</u>
			199,025
WIA Dislocated Workers			
WIA Dislocated Workers- Administrative	31-6400076	17.260	160,892
ARRA- WIA Dislocated Workers			35,887
ARRA- WIA Dislocated Workers- Administrative			162,536
Total WIA Dislocated Workers			<u>30,826</u>
			390,141
WIA Dislocated Worker Formula Grants			
WIA Dislocated Worker Formula Grants- Administrative		17.278	14,392
Total WIA Dislocated Worker Formula Grants			<u>7,300</u>
			21,692
Total Workforce Investment Act (WIA) Cluster			<u>917,299</u>
Total U.S. Department Labor			<u>917,299</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	84805	20.205	7,855
Highway Planning and Construction	87960	20.205	212,022
Highway Planning and Construction	82274	20.205	121,339
ARRA- Highway Planning and Construction	86315	20.205	3,565,655
Total Highway Planning and Construction			<u>3,906,871</u>
<i>Passed Through Ohio Department of Public Safety</i>			
Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	GG-2010-51-00-00-00237-00	20.605	59,763
Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	GG-2011-51-00-00-00348-00	20.605	15,508
Total Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons			<u>75,271</u>
Total U.S. Department of Transportation			<u>3,982,142</u>
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	31-6400076	90.401	927
Total U.S. Election Assistance Commission			<u>927</u>
Total Federal Awards Expenditures			<u>\$ 10,454,439</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, 2010**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C - CHILD NUTRITION CLUSTER

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

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

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

These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2010 is as follows:

Beginning loans receivable balance as of January 1, 2010	\$65,539
Loans made	0
Loan principal repaid	9,731
Ending loans receivable balance as of December 31, 2010	\$55,808
Cash balance on hand in the revolving loan fund as of December 31, 2010	\$74,950
Administrative costs expended during 2010	0

The table above reports gross loans receivable. The County does not estimate any of this receivable to be uncollectible as of December 31, 2010.

NOTE E - MATCHING REQUIREMENTS

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

MARION COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)**

NOTE F – CORRECTION TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Marion County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

Program	CFDA #	Pass-Through #	2009 Federal Expenditures Reported	July 2010 Adjustment	Adjusted 2009 Federal Expenditures Reported
Temporary Assistance for Needy Families	93.558	G-1011-11-5077	3,051,481	86,006	3,137,487
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5077	711,956	(86,006)	625,950



Dave Yost • Auditor of State

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

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio, (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 10, 2011. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Marca Industries, Inc., the County's discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to Marca Industries, Inc.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings that we consider a significant deficiency in internal control over financial reporting. We consider finding 2010-001 to be a significant deficiency. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 10, 2011.

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

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



Dave Yost
Auditor of State

June 10, 2011



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

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Compliance

We have audited the compliance of Marion County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Marion County's major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying schedule of findings and questioned costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Marion County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying schedule of findings and questioned costs lists these instances as Findings 2010-002 and 2010-003.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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 significant deficiencies or material weaknesses and therefore, we cannot assure we have identified all deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness and a deficiency that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2010-002 to be a material weakness.

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 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 and questioned costs as item 2010-003 to be a significant deficiency.

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

We also noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 10, 2011.

Federal Awards Expenditures Schedule

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, 2010, and have issued our report thereon dated June 10, 2011, except for our opinion on the federal awards expenditures schedule, for which the date is September 16, 2011, wherein we noted the financial statements of Marca Industries, Inc., the County's discretely-presented component unit, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Dave Yost
Auditor of State

September 16, 2011

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MARION COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 OMB CIRCULAR A -133 § .505
 DECEMBER 31, 2010

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs:	<p><u>Workforce Investment Act (WIA) Cluster:</u> CFDA #17.258 – WIA Adult Program CFDA #17.259 – WIA Youth Activities CFDA #17.260 – WIA Dislocated Workers CFDA #17.278 – WIA Dislocated Worker Formula Grants</p> <p><u>TANF Cluster:</u> CFDA #93.558 – Temporary Assistance for Needy Families CFDA #93.714 – ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program</p> <p>CFDA #93.563 – Child Support Enforcement</p> <p>CFDA #20.205 – Highway Planning and Construction</p>
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$313,633 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

MARION COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010
(Continued)

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

Finding Number	2010-001
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**Significant Deficiency
Monthly Bank Reconciliations (Clerk of Courts)**

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

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

During 2010, the Clerk of Courts did not timely reconcile its accounting ledgers to the bank balances, with the December 2010 reconciliation not being completed until May 3, 2011. Additionally, included as reconciling items on the December 2010 reconciliation, were items such as interest dating back to June 2009 and an unposted wire transfer from July 15, 2009, which do not represent true reconciling items from month to month. Lastly, at December 31, 2010, the Clerk of Courts had 106 outstanding warrants older than two years old, which represented \$15,769.

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

Officials' Response

Due to the ongoing, severe understaffing in the Clerk of Courts office, along with rapidly increasing workloads, monthly reconciliations were not completed as timely as the Clerk of Courts desired. However, all reconciliations were completed and all reconciling items listed are clearly identified and accounted for monthly until such time as they are addressed in the computer system. Finally, the Clerk of Courts, has investigated and resolved the old outstanding warrants mentioned above with the remaining items being addressed in the September, 2011 month end.

The Marion County Clerk of Courts appreciates the opportunity to respond to the above recommendation. We continue to appreciate the assistance, advice, and instruction that has been derived from our ongoing working relationship with the State Auditor's Office.

MARION COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010
(Continued)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2010-002
CFDA Title and Number	Temporary Assistance for Needy Families, #93.558; ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program, #93.714; Child Support Enforcement, #93.563; Workforce Investment Act-Adult, #17.258; Workforce Investment Act-Youth, #17.259; Workforce Investment Act-Dislocated Worker, #17.260; WIA Dislocated Worker Formula Grants, #17.278
Federal Award Number / Year	2009/2010/2011
Federal Agency	U.S. Department of Health and Human Services U.S. Department of Labor
Pass-Through Agency	Ohio Department of Jobs and Family Services WIA Area 7 Board

**Material Noncompliance / Material Weakness
Federal Awards Expenditures Schedule**

OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, (the Circular), sets forth standards for the audit of non-Federal entities expending Federal awards. Section .300(a) of the Circular states the auditee shall identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.

Section .310(b) states, in part, the auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. At a minimum, the schedule shall:

1. List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For Research and Development, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency.
2. For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
3. Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
4. Include notes that describe the significant accounting policies used in preparing the schedule.
5. To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each federal program.
6. Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule.

MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)

Finding Number	2010-002 (Continued)
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Material Noncompliance / Material Weakness (Continued)
Federal Awards Expenditure Schedule (Continued)

Section .320(a) of the Circular also requires the audit to be completed and the reporting package be filed within the earlier of 30 days after the receipt of the auditor's report(s), or 9 months after the end of the audit period, (which, for the County is September 30) unless a longer period is agreed to in advance by the cognizant or oversight agency for the audit.

The original federal awards expenditures schedule prepared by the County for calendar year 2010 required the following modifications:

Grant	Expenditures Originally Reported	Expenditures after Adjustments
CFDA #93.558 – Temporary Assistance for Needy Families	1,613,881	1,624,256
CFDA #93.714 – ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	0	174,331
CFDA #93.563 – Child Support Enforcement	886,828	729,989
CFDA #17.258 – Workforce Investment Act – Adult	357,382	306,441
CFDA #17.259 – Workforce Investment Act – Youth	233,902	199,025
CFDA #17.260 – Workforce Investment Act – Dislocated Worker	427,286	390,141
CFDA #17.278 – WIA Dislocated Worker Formula Grants	0	21,692

We also noted similar errors in several non-major programs. The County has made these adjustments to the federal awards expenditures schedule.

Failure to identify federal awards and accurately prepare a federal awards expenditures schedule may result in noncompliance with the Circular and may compromise the County's ability to obtain federal awards in the future.

We recommend the County implement procedures to track and readily identify the receipt and disbursement of all federal awards. The County should use this information to ensure accurate preparation of the federal awards expenditures schedule at year end.

MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
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Finding Number	2010-002 (Continued)
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Material Noncompliance / Material Weakness (Continued)
Federal Awards Expenditure Schedule (Continued)

Officials' Response and Corrective Action Plan

The following steps in this corrective action plan will be in place for the completion of the 2011 Federal Awards Expenditures Schedule.

Step 1: Request that all County departments accepting federal awards forward to the County Auditor's office a copy of the acceptance notice for the grant (this should include the dates and amount of the grant including any matching funds needed).

Step 2: County Auditor will update the federal assistance form and give more detailed direction for the completion of these forms.

Step 3: To help assist County departments in the accurate completion of the Federal Assistance forms, information has been added to the directions for completion of the forms.

Step 4: The County Auditor's office will use the Auditor of State's web site to obtain information to double check the accuracy of the information reported to them by the County departments.

Any questions in regards to this corrective action plan should be sent to either of the following:

Angie Smith – Chief Deputy Auditor asmith@co.marion.oh.us (740) 223-4186

Gina Beard – Deputy Auditor gbeard@co.marion.oh.us (740) 223-4188

Finding Number	2010-003
CFDA Title and Number	Temporary Assistance for Needy Families, #93.558 and Child Support Enforcement, #93.563
Federal Award Number / Year	2010
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Jobs and Family Services

MARION COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)

Finding Number	2010-003 (Continued)
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Significant Deficiency / Material Non-Compliance / Questioned Costs (Continued)
Allowable Rent Costs – Job and Family Services (Continued)

2 C.F.R Part 225 App B. Section 37.c indicates rental costs under “less-than-arm’s-length” leases are allowable only up to the amount (as explained in section 37.b of the appendix) that would be allowable had title to the property vested in the County. For this purpose, a less-than-arm’s length lease is one under which one party to the lease agreement (the County) is able to control or substantially influence the actions of the other (the County Department of Jobs and Family Services). Such leases included, but are not limited to those between divisions of a governmental unit. 2 C.F.R. Part 225 App. B Section 37.b indicates the allowable amounts to be considered had the County Job and Family Services department held title to the property include expenses such as depreciation or use allowance, maintenance, taxes, and insurance.

2 C.F.R Part 225 App. B Section 23.b states financing costs (including interest) paid or incurred which are associated with the otherwise allowable building acquisition, construction, or fabrication, reconstruction or remodeling completed on or after October 1, 1980 is allowable subject to the conditions in Section 23.b (1) through (4) of the appendix.

Additionally, Ohio Admin. Code Section 5101:9-4-11(A) indicates the county family service agency shall follow federal, state, and local regulations when seeking federal financial participation for costs associated with the rent or lease of property or equipment. The costs must be necessary and reasonable for proper and efficient performance and administration of the specific program financing the cost and must be in compliance with Office of Budget and Management (OMB) Circular A-87, Attachment B and Code of Federal Regulations 2 C.F.R. Part 225.

The Marion County Job and Family Services department lease a facility from the Marion County Board of Commissioners. Since both parties are divisions of the same governmental unit, this lease agreement appears to constitute a “less-than-arm’s-length” agreement and therefore subject to the limitations of 2 C.F.R. Part 225, App. B Section 37.c.

During 2010, a total of \$126,789 in rental payments were paid by the Marion County Job and Family Services department to the Marion County Board of Commissioners. Maintenance is paid directly by the County Job and Family Services department and insurance is reimbursed through the County’s indirect cost allocation plan. Therefore, these expenditures are not included as part of the rent. The unallowable cost is shown in the schedule below:

MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
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Finding Number	2010-003 (Continued)
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Significant Deficiency / Material Non-Compliance / Questioned Costs (Continued)
Allowable Rent Costs – Job and Family Services (Continued)

Asset	Acquisition Date	Acquisition Cost	Expected Useful Life	Annual Depreciation
Original Building	01/01/85	931,860	40	23,296
Human Services Addition	01/01/91	659,058	40	16,476
Employee Entryway	12/31/05	17,721	25	709
				40,481
				Annual Interest on Building Bond (2010) 5,760
				Total Allowable Rental Costs 46,241
				Total Rent Paid by Marion County JFS 126,789
				Unallowable Rental Costs 80,548

The \$80,548 was allocated through an indirect cost pool to the Job and Family Service department's federally funded programs as noted in the following table. Of the \$80,548 allocated to the individual programs, \$58,734 was funded from Federal dollars and the remaining \$21,814 was funded from state (GRF) monies, which is in violation of Ohio Admin. Code Section 5101:9-4-11(A) listed above. Lastly, of the \$58,734 funded from Federal dollars, \$20,729 relates to programs A-133 § .510(a) does not require to be reported in the schedule of findings and questioned costs.

Program	CFDA #	Total Excess Rent By Program	Excess Rent Funded From Federal Program Dollars
Temporary Assistance for Needy Families	93.558	26,457	26,457
Child Support Enforcement Act	93.563	17,497	11,548

Total questioned costs charged to the Temporary Assistance for Needy Families and Child Support Enforcement Act federal programs were in the amounts of \$26,457 and \$11,548, respectively. This condition also potentially affects all programs using RMS.

The Board of County Commissioners should modify the building lease agreement with the County JFS department so that the lease amount will not exceed the amount allowed in accordance with applicable requirements.

MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
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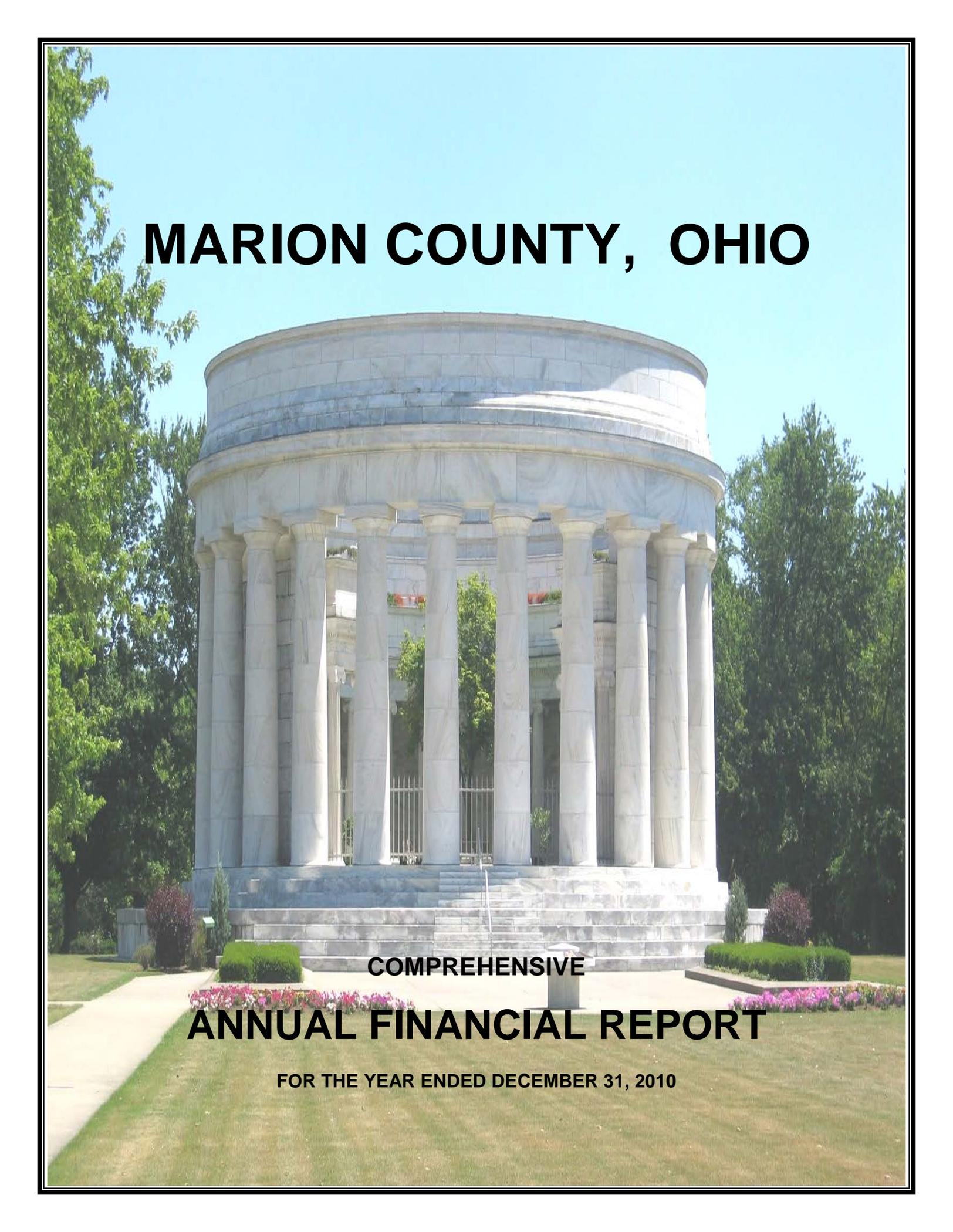
Finding Number	2010-003 (Continued)
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Significant Deficiency / Material Non-Compliance / Questioned Costs (Continued)
Allowable Rent Costs – Job and Family Services (Continued)

Officials’ Response and Corrective Action Plan

Based on the recommendation of the Auditor of State, the County Commissioners and the County JFS will immediately modify the existing building lease agreement for the County JFS building in order to ensure that the lease amount will not exceed the amount allowed in accordance with applicable requirements. The County JFS has not paid for August and September 2011, so the modification will begin August 01, 2011 and continue for the remainder of the building lease.

Any questions regarding this corrective action plan should be sent to the following:
Matt Primmer, JFS Business Administrator - primmm@odjfs.state.oh.us
(740) 387-8560, ext. 1004



MARION COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

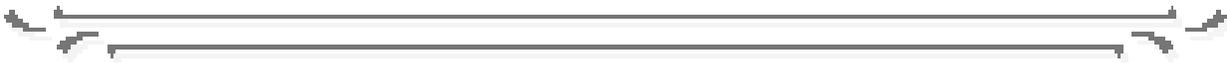
FOR THE YEAR ENDED DECEMBER 31, 2010



MARION COUNTY, OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2010**

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, 2010
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Joan M. Kasotis Marion County Auditor



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

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

June 10, 2011

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, 2010. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Marion County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to insure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Marion County to gain a true understanding of Marion County's finances.

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

The State of Ohio Auditor's Office has issued an unqualified opinion on Marion County's financial statements for the year ended December 31, 2010. The Independent Accountants' Report is located at the front of the financial section of this report.

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

PROFILE OF MARION COUNTY

Formed by an Act of the Ohio General Assembly on May 1, 1824, the County was named for General Francis Marion of Revolutionary War fame. Marion County encompasses fifteen townships, seven villages, and one city; covers 409 square miles; and has an estimated population of 66,501 in 2010.

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	66.82%
Agricultural	7.71
Commercial/Industrial	18.23
Public Utility	6.48
Governmental	.76
	<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, three park districts, and one conservancy district.

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

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

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

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

There are numerous parks operated by municipalities and townships as well as a county-wide park district which focuses on providing continuing natural areas to the citizens. The county park district has converted two abandoned railroad lines for trail use; the first 1,250 feet have been paved and the trail has been cleared for almost one mile to Herr Road. A paved parking lot and a beautiful trailhead building have also been completed. Volunteers have been working to extend a primitive hiking trail which now goes to State Route 203.

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 185,908 volumes and 29,867 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 two state correction facilities that employ nine hundred forty-seven including the Marion Correctional Institution and the North Central Correctional Institution, both located on Marion Williamsport Road. The Multi-County Corrections Center, jointly operated by Marion and Hardin County, employs fifty-two and is also located on Marion Williamsport Road.

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

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

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

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

The County negotiates with two bargaining units, the Fraternal Order of Police Association Lodge 24, whose agreement expires on June 30, 2011, for the Sheriff's department. The County also negotiates with the American Federation of State, County, and Municipal Employees Local 2694, whose agreement expires on February 19, 2013, for the County Engineer's department. The remaining full-time County employees have not elected to join a bargaining unit.

LOCAL ECONOMY

In late 2010, the much anticipated project of connecting State Route 95 west of the Whirlpool Corporation to State Route 309, known as the Northwest Connector Project, was completed and opened for public use. Phase II of this project will connect Marion Williamsport Road to State Route 309 with construction to begin in the summer of 2011 and an estimated completion date of June 2012. American Recovery and Reinvestment Act (ARRA) funds of \$3.5 million were used on the actual construction and inspection costs of Phase I of this project. This corridor will be the most economical bypass option to get traffic from U.S. 23 to the city's west side which will alleviate truck traffic in downtown Marion.

With its current warehouse at capacity and to improve cost and efficiency, the Whirlpool Corporation has started the construction of an additional 700,000 square foot factory distribution center, at an estimated investment of \$24 million, along side of its existing warehouse. However, Whirlpool suspended its second-shift assembly operations in November 2010 and reduced the workforce by four hundred temporary employees. The layoffs are attributed to the slow economy and reduced demand for the products made at the Marion facility. No hourly or salaried employees were part of the layoff. Whirlpool employs 3,066 people at the Marion plant.

Federal safety grants, in the amount of \$300,000, were awarded to the County for a two year guardrail replacement project. The contract was awarded to MP Dory Company.

For 2010, the unemployment rate for Marion County decreased from 11.2 percent to 10.2 percent.

Housing sales decreased from 635 units in 2009 to 625 in 2010; however, the average sale price of \$84,327 was up 11.6 percent from last December's average.

General Fund revenue collections were approximately the same as 2009. The County Commissioners requested that all General Fund departments cut 20 percent from their budgets. For 2010, the County modified health care benefits to a four-tiered program that required more of an employee share if the coverage was for more than just the employee. Deductibles and out-of-pocket costs were also increased. The 2010 year end cash carryover amounts were higher than anticipated due to the amount of unused appropriations returned to the General Fund which has slightly improved the budget picture for 2011.

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 necessary improvements, and protect the County's bond rating of AA3.

During 2010, the County rolled over the notes for the construction of infrastructure related to the development of Legacy Crossing and Menards. These notes are to be repaid with revenues derived from the tax incremental financing agreements. The County also rolled over the notes for the extension of University Boulevard.

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

The County Commissioners have made Marion County a recovery zone so as to become eligible to receive stimulus bonds. The American Recovery and Reinvestment Act (ARRA) allows issuance of bonds within recovery zones for public or private economic development. These bonds have to be paid back over time, but the U.S. Treasury will subsidize 45 percent of the interest on the debt. For private projects, the bonds will be tax free to businesses with the County being the conduit for distributing the funds.

Marion County issued taxable general obligation bonds, in the amount of \$1,375,000, to cover the cost of renovating and refurbishing the Marion County Courthouse. Quality Masonry of Marion was awarded the contract for the renovation to include window replacement, exterior stone repair, and a fire alarm system. The renovations are to be completed in the summer of 2011.

The overpass for the Northwest Connector Project (Phase II) is in the bid stage and will begin construction in the summer of 2011 with an estimated completion date of summer 2012. Phase II will connect Marion Williamsport Road to State Route 309, with the overpass at the CSX railroad crossing. This project will receive funds from the Ohio Rail Development Fund, grants from the Ohio Public Works Commission and the Ohio Department of Development, tax incremental financing from the City of Marion, and cash contributions from the City of Marion and Marion County. The City of Marion and the Whirlpool Corporation have donated land for the roadway. The current projected cost for Phase II is \$6,360,000.

The County Engineer has several projects for new roads and bridges.

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, 2009. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

Joan M. Kasotis

Joan M. Kasotis
Marion County Auditor

MARION COUNTY, OHIO

Elected and Appointed Officials

December 31, 2010

COMMISSIONERS

Dan Russell
Paul Andrew Appelfeller
Josh Daniels
(term expired December 31, 2010)
Kenneth Stiverson
(term started January 1, 2011)

AUDITOR

Joan M. Kasotis

TREASURER

Janet Draper

RECORDER

Mary Jo Osmun

COMMON PLEAS JUDGE/GENERAL DIVISION

William Finnegan

COMMON PLEAS JUDGE/GENERAL DIVISION

Robert S. Davidson

COMMON PLEAS JUDGE/FAMILY COURT DIVISION

Deborah A. Alspach

JUVENILE AND PROBATE JUDGE

Robert D. Fragale

ENGINEER

Bradley K. Irons

CLERK OF COURTS

Julie M. Kagel

CORONER

Marc Comianos M.D.

PROSECUTOR

Brent Yager

SHERIFF

Tim Bailey

AGENCY AND DEPARTMENTS HEADS

ADMINISTRATOR

Lenora Mayes

BOARD OF ELECTIONS

Chris Smith

DOG WARDEN

Amie Adams

SANITARY ENGINEER

Roger L. Dietrich

CHILDREN SERVICES

Jacqueline Ringer

JOB AND FAMILY SERVICES

Roxane Somerlot

COMMUNITY MENTAL HEALTH

Jody Demo-Hodgins

DEVELOPMENTAL DISABILITIES

Lee Wedemeyer

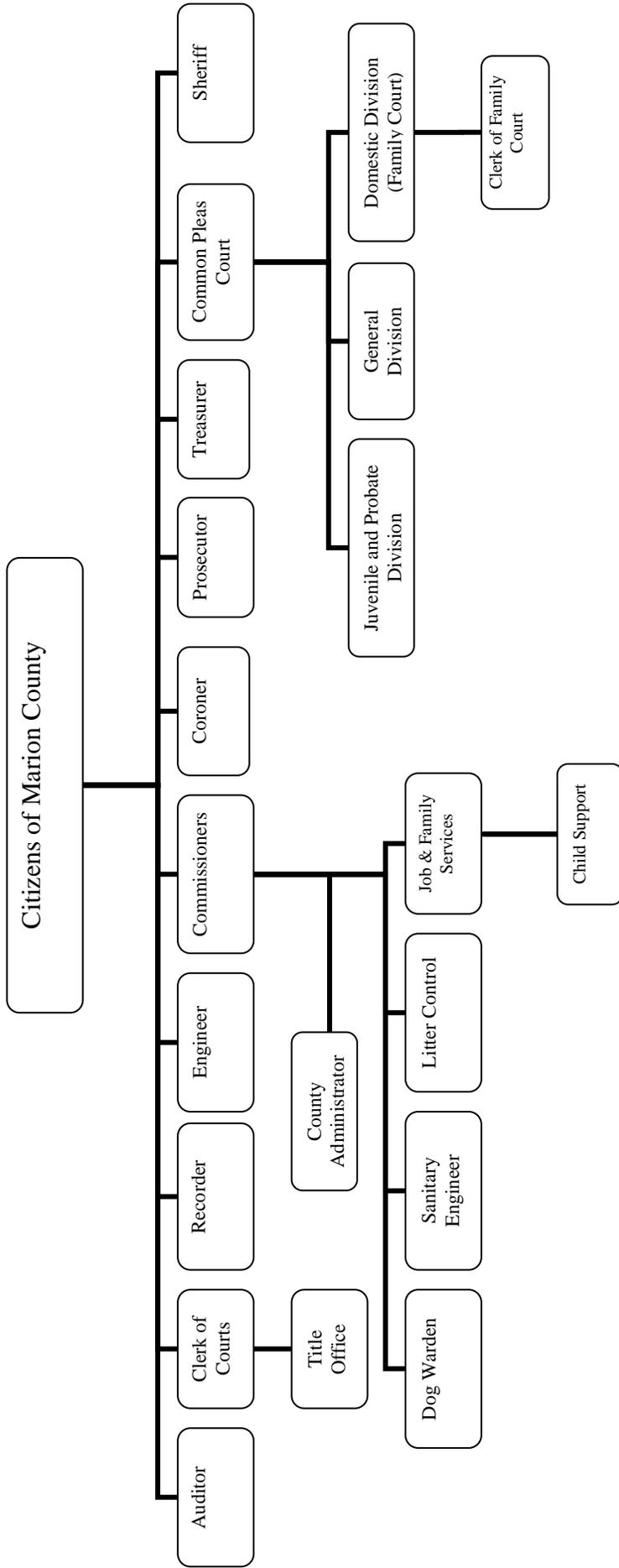
LITTER CONTROL

Angela Carbeta

VETERANS SERVICE

Richard Reish

MARION COUNTY, OHIO ORGANIZATIONAL CHART



OFFICERS AND APPOINTED BOARD

- 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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Marion County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2009

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



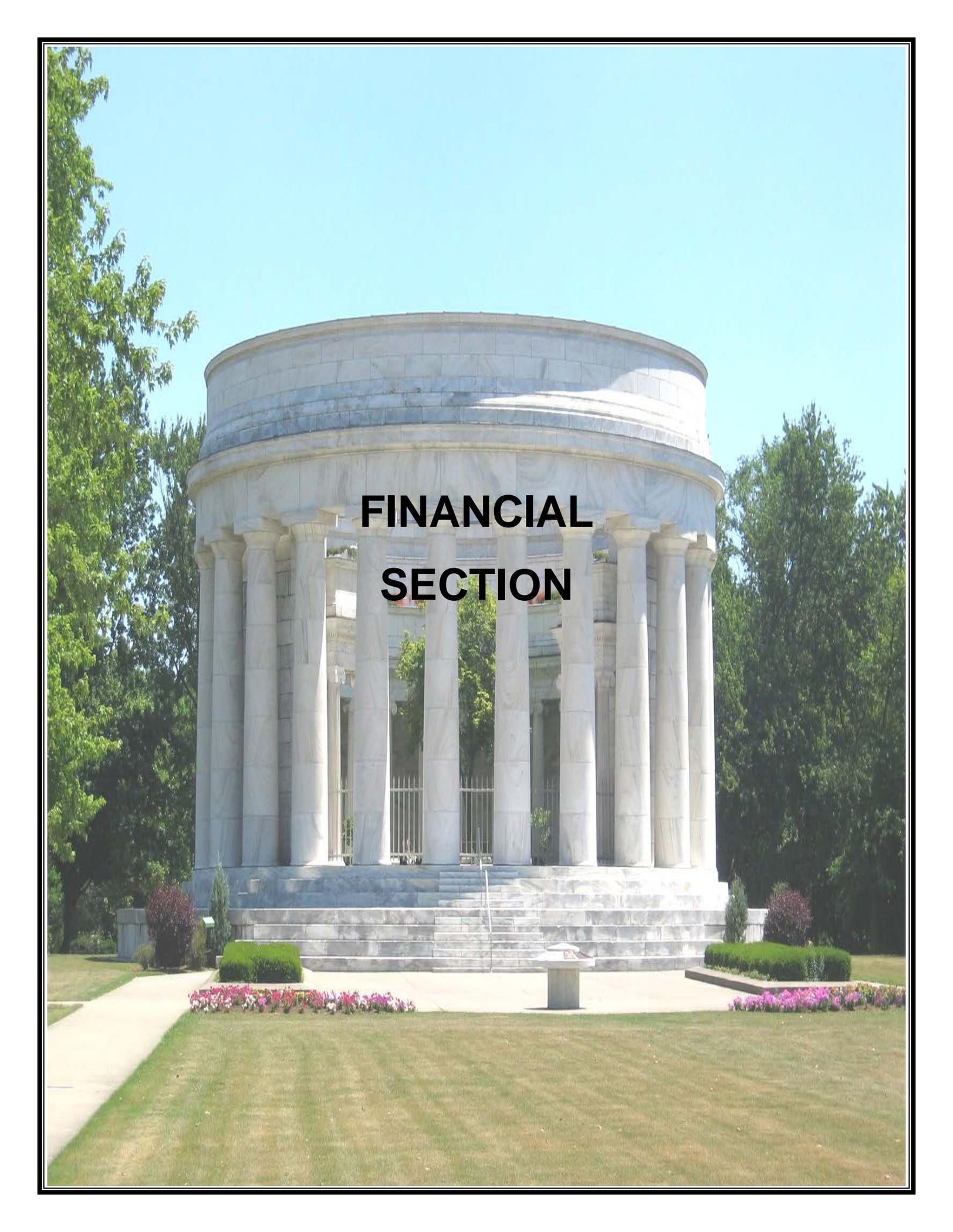
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President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

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**FINANCIAL
SECTION**



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Marca Industries, Inc., the County's discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Marca Industries, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

88 E. Broad St. / Tenth Floor / Columbus, OH 43215-3506
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
www.auditor.state.oh.us

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

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



Dave Yost
Auditor of State

June 10, 2011

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2010
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, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

USING THIS ANNUAL REPORT

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

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

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

REPORTING THE COUNTY AS A WHOLE

The statement of net assets and the statement of activities reflect how the County did financially during 2010. These statements include all assets and liabilities using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2010
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, Northwest Intercept, 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, 2010
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net assets for 2010 and 2009.

Table 1
Net Assets

	Governmental Activities		Business-Type Activity		Total	
	2010	2009	2010	2009	2010	2009
<u>Assets</u>						
Current and Other Assets	\$43,960,600	\$41,915,185	\$3,502,092	\$3,437,126	\$47,462,692	\$45,352,311
Capital Assets, Net	66,391,105	58,601,516	7,816,496	8,083,338	74,207,601	66,684,854
Total Assets	110,351,705	100,516,701	11,318,588	11,520,464	121,670,293	112,037,165
<u>Liabilities</u>						
Current and Other Liabilities	13,367,751	11,467,891	64,193	47,315	13,431,944	11,515,206
Long-Term Liabilities	12,871,885	12,131,384	2,330,565	2,460,648	15,202,450	14,592,032
Total Liabilities	26,239,636	23,599,275	2,394,758	2,507,963	28,634,394	26,107,238
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	58,514,744	51,238,221	5,567,564	5,711,294	64,082,308	56,949,515
Restricted	24,714,574	24,481,233	0	0	24,714,574	24,481,233
Unrestricted	882,751	1,197,972	3,356,266	3,301,207	4,239,017	4,499,179
Total Net Assets	\$84,112,069	\$76,917,426	\$8,923,830	\$9,012,501	\$93,035,899	\$85,929,927

Total net assets for governmental activities changed somewhat significantly from the prior year. Current and other assets increased from unspent grant and debt proceeds relating to the courthouse renovation and the Northwest Connector road and bridge project, which also attributes to the increase in restricted net assets. Net capital assets increased 14 percent principally from the courthouse renovations and the Northwest Connector road and bridge project, along with other infrastructure projects, which also attributes to the increased in invested in capital assets, net of related debt. Current and other liabilities increase from contracts payable relating to both of the abovementioned projects. As reflected in the above table, unrestricted net assets for governmental activities decreased 26 percent due to cash carryover spending and covering deficits in restricted funds.

Business-type activities did not change significantly from the prior year.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Table 2 reflects the change in net assets for 2010 and 2009.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activity		Total	
	2010	2009	2010	2009	2010	2009
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$5,269,353	\$4,910,290	\$997,534	\$1,146,771	\$6,266,887	\$6,057,061
Operating Grants, Contributions, and Interest	18,721,850	21,320,307	0	0	18,721,850	21,320,307
Capital Grants, Contributions, and Interest	8,510,728	2,143,077	78,249	8,140	8,588,977	2,151,217
Total Program Revenues	32,501,931	28,373,674	1,075,783	1,154,911	33,577,714	29,528,585
General Revenues						
Property Taxes	7,353,911	7,164,609	0	0	7,353,911	7,164,609
Payment in Lieu of Taxes	387,965	341,217	0	0	387,965	341,217
Sales Taxes	6,511,622	6,242,445	0	0	6,511,622	6,242,445
Grants and Entitlements not Restricted to Other Programs	1,830,628	1,718,289	0	0	1,830,628	1,718,289
Interest	353,724	770,280	4,967	13,117	358,691	783,397
Other	2,252,848	2,803,537	3,361	2,407	2,256,209	2,805,944
Total General Revenues	18,690,698	19,040,377	8,328	15,524	18,699,026	19,055,901
Total Revenues	51,192,629	47,414,051	1,084,111	1,170,435	52,276,740	48,584,486
<u>Program Expenses</u>						
General Government						
Legislative and Executive	6,289,917	6,534,557	0	0	6,289,917	6,534,557
Intergovernmental	216,492	223,479	0	0	216,492	223,479
Judicial	2,507,786	2,212,842	0	0	2,507,786	2,212,842
Public Safety	10,014,679	10,538,938	0	0	10,014,679	10,538,938
Intergovernmental	3,600	3,600	0	0	3,600	3,600
Public Works	5,192,878	4,697,458	0	0	5,192,878	4,697,458
Health	6,955,223	6,537,379	0	0	6,955,223	6,537,379
Intergovernmental	1,072,668	1,070,271	0	0	1,072,668	1,070,271
Human Services	10,936,360	13,388,447	0	0	10,936,360	13,388,447
Economic Development						
Intergovernmental	156,000	188,965	0	0	156,000	188,965
Conservation and Recreation	2,000	38,451	0	0	2,000	38,451
Intergovernmental	137,397	174,000	0	0	137,397	174,000
Interest and Fiscal Charges	512,986	545,101	0	0	512,986	545,101
Sewer District	0	0	1,172,782	1,174,800	1,172,782	1,174,800
Total Expenses	43,997,986	46,153,488	1,172,782	1,174,800	45,170,768	47,328,288

(continued)

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Table 2
Changes in Net Assets
(continued)

	Governmental Activities		Business-Type Activity		Total	
	2010	2009	2010	2009	2010	2009
Change in Net Assets	\$7,194,643	\$1,260,563	(\$88,671)	(\$4,365)	\$7,105,972	\$1,256,198
Net Assets at Beginning of Year	76,917,426	75,656,863	9,012,501	9,016,866	85,929,927	84,673,729
Net Assets at End of Year	<u>\$84,112,069</u>	<u>\$76,917,426</u>	<u>\$8,923,830</u>	<u>\$9,012,501</u>	<u>\$93,035,899</u>	<u>\$85,929,927</u>

For governmental activities, there were fairly sizable changes for all three categories of program revenues. The increase in charges for services was from an increase in services provided to the Child Support Enforcement Agency by Job and Family Services, along with services provided to other governmental entities by the County Engineer. The decrease in operating grants, contributions, and interest was from State and federal funding cuts. The increase in capital grants, contributions, and interest is principally from the receipt of grants for the construction of the Northwest Connector, which included over \$3.5 million in American Recovery and Reinvestment Act grants. Overall, general revenues decreased by 2 percent.

The County experienced an overall decrease in expenses by reducing costs in personnel, insurance premiums, and contractual services. These decreases were necessary to compensate for the reduction of local, state, and federal revenues used for operating purposes. The decrease in the human services program was attributable to the Ohio Department of Job and Family Services directly paying for child care reimbursements rather than at the County level.

For business-type activities, capital grants, contributions, and interest increased significantly from the receipt of tap-in fees. All other revenues and expenses for business-type activities changed very little.

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	
	2010	2009	2010	2009
General Government				
Legislative and Executive	\$6,289,917	\$6,534,557	\$3,948,083	\$4,200,833
Intergovernmental	216,492	223,479	216,492	223,479
Judicial	2,507,786	2,212,842	1,160,080	1,143,091
Public Safety	10,014,679	10,538,938	7,109,641	6,301,080
Intergovernmental	3,600	3,600	3,600	3,600

(continued)

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Table 3
Governmental Activities
(continued)

	Total Cost of Services		Net Cost of Services	
	2010	2009	2010	2009
Public Works	\$5,192,878	\$4,697,458	(\$7,841,369)	(\$1,814,329)
Health	6,955,223	6,537,379	3,520,999	2,029,947
Intergovernmental	1,072,668	1,070,271	1,072,668	1,070,271
Human Services	10,936,360	13,388,447	1,536,063	3,715,524
Economic Development	0	188,965	0	188,965
Intergovernmental	156,000	0	156,000	0
Conservation and Recreation	2,000	38,451	(36,585)	(1,748)
Intergovernmental	137,397	174,000	137,397	174,000
Interest and Fiscal Charges	512,986	545,101	512,986	545,101
Total Expenses	\$43,997,986	\$46,153,488	\$11,496,055	\$17,779,814

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

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

The majority of the public works costs are for the operations of the Engineer and are funded by gasoline taxes, motor vehicle license fees, and grants. In 2010, the County received additional capital funding from the City of Marion, the American Recovery and Reinvestment Act, and the CSX Railroad for the Northwest Connector road and bridge project.

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

The total cost of services decreased by 5 percent due to mandated budget cuts due to a weakened economy and revenue shortfalls. There was a 35 percent decrease in net cost of services which was from the decrease in the total cost of services and the amount of capital funding for the Northwest Connector road and bridge project.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, and Northwest Intercept funds. Fund balance in the General Fund decreased 4 percent. Although revenues stayed approximately the same as in the prior year and expenditures decreased by 8.5 percent, transfers to other funds created the decrease in fund balance.

Revenues decreased almost 12 percent in the Job and Family Services Fund due to the Ohio Department of Job and Family Services directly paying child care reimbursements. Expenditures also decreased 24 percent due to the change in paying for child care reimbursements. The combined change led to a 156 percent increase in fund balance.

Fund balance in the Motor Vehicle Gasoline Tax Fund increased 28 percent principally from an increase in gasoline tax revenues.

Fund balance in the Children Services Fund decreased by less than 2 percent. The most significant decrease was in property tax revenue. The voters passed a property tax renewal levy that reduced the property tax rate from 2.5 mills to 2.12 mills in 2009, collected in 2010.

Fund balance in the Developmental Disabilities Fund decreased by 5 percent. State allocations for this program were decreased in 2010 which resulted in a 19 percent decrease in overall revenues; whereas, expenditures increased by 13 percent from increased health care premiums and providing services to clients.

There was an insignificant change in the fund balance in the Northwest Intercept Fund.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

The County's enterprise fund is the Sewer District fund. In 2010, net assets did not change significantly.

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 in revenues from the original budget to final budget increased by 5 percent primarily from an increase in estimated revenues for sales taxes. The change from final budget to actual revenues was not significant. Changes in appropriations from the original budget to the final budget was not significant. The change from the final budget to actual expenditures was approximately 5 percent. Savings were recognized in almost all programs.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2010, was \$58,514,744 and \$5,567,564, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; vehicles; and sewer lines. The primary additions for government activities included construction in progress and road and bridge improvements. Disposals were not significant. For business-type activities, additions consisted of a building and various pumps. There were no disposals. Additional information regarding the County's capital assets can be found in Note 10 to the basic financial statements.

At December 31, 2010, the County's outstanding debt included \$3,857,000 in bond anticipation notes, \$10,990,056 in general obligation bonds, and \$295,430 in Issue II loans. Of this amount, \$2,300,430 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 17 to the basic financial statements.

CURRENT ISSUES

For 2011, the County Commissioners reviewed the General Fund budget by line item. The County Commissioners have attempted to maintain the 2011 General Fund budget at the 2010 level in total.

The thirty-eight foot high and three thousand foot long overpass for the Northwest Connector over the CSX railroad has been advertised for bid. The bid includes a completion date of June 2012.

The County paid \$110,000 on the Legacy Crossing general obligation note that was due on April 27, 2011, leaving a remaining balance of \$2,180,000. The new note has an interest rate of 1.5 percent and will mature on April 26, 2012.

REQUEST FOR INFORMATION

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

Marion County, Ohio
Statement of Net Assets
Primary Government as of December 31, 2010
Component Unit as of June 30, 2010

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	Marca Industries
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$25,600,731	\$3,168,355	\$28,769,086	\$0
Cash and Cash Equivalents in Segregated Accounts	16,027	0	16,027	19,492
Cash and Cash Equivalents with Fiscal Agent	432,473	0	432,473	5,708
Investments in Segregated Accounts	0	0	0	31,058
Accounts Receivable	9,749	282,051	291,800	79,711
Sales Taxes Receivable	1,627,336	0	1,627,336	0
Accrued Interest Receivable	115,117	0	115,117	0
Due from Other Governments	6,564,526	0	6,564,526	0
Due from Primary Government	0	0	0	2,987
Internal Balances	(188)	188	0	0
Prepaid Items	596,907	0	596,907	4,257
Materials and Supplies Inventory	0	0	0	6,308
Property Taxes Receivable	8,316,654	0	8,316,654	0
Payment in Lieu of Taxes Receivable	414,906	0	414,906	0
Loans Receivable	55,808	0	55,808	0
Special Assessments Receivable	87,806	0	87,806	0
Workers' Compensation Deposit	0	0	0	1,000
Unamortized Issuance Costs	122,748	51,498	174,246	0
Nondepreciable Capital Assets	16,062,582	177,568	16,240,150	0
Depreciable Capital Assets, Net	50,328,523	7,638,928	57,967,451	96,534
Total Assets	110,351,705	11,318,588	121,670,293	247,055
<u>Liabilities</u>				
Accrued Wages Payable	678,281	13,584	691,865	58,289
Accounts Payable	586,399	17,155	603,554	16,645
Contracts Payable	1,651,778	0	1,651,778	0
Matured Compensated Absences Payable	37,645	0	37,645	0
Due to Other Governments	727,328	26,526	753,854	0
Due to Component Unit	2,987	0	2,987	0
Due to External Party	8,937	0	8,937	0
Deposits Held and Due to Others	0	0	0	5,708
Claims Payable	45,441	0	45,441	0
Accrued Interest Payable	68,063	6,928	74,991	0
Notes Payable	1,567,000	0	1,567,000	0
Deferred Revenue	7,993,892	0	7,993,892	0
Long-Term Liabilities				
Due Within One Year	1,035,465	165,124	1,200,589	13,101
Due in More Than One Year	11,836,420	2,165,441	14,001,861	30,539
Total Liabilities	26,239,636	2,394,758	28,634,394	124,282
<u>Net Assets</u>				
Invested in Capital Assets, Net of Related Debt	58,514,744	5,567,564	64,082,308	52,894
Restricted for:				
Capital Projects	3,799,470	0	3,799,470	0
Public Safety	1,374,343	0	1,374,343	0
Public Works	2,985,379	0	2,985,379	0
Health	8,314,209	0	8,314,209	0
Human Services	6,379,608	0	6,379,608	0
Other Purposes	1,861,565	0	1,861,565	0
Unrestricted	882,751	3,356,266	4,239,017	69,879
Total Net Assets	\$84,112,069	\$8,923,830	\$93,035,899	\$122,773

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Activities
Primary Government For the Year Ended December 31, 2010
Component Unit For the Year Ended June 30, 2010

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$6,289,917	\$2,264,124	\$77,710	\$0
Intergovernmental	216,492	0	0	0
Judicial	2,507,786	1,108,339	239,367	0
Public Safety	10,014,679	1,037,668	1,867,370	0
Intergovernmental	3,600	0	0	0
Public Works	5,192,878	361,835	4,300,651	8,371,761
Health	6,955,223	184,616	3,149,226	100,382
Intergovernmental	1,072,668	0	0	0
Human Services	10,936,360	312,771	9,087,526	0
Economic Development				
Intergovernmental	156,000	0	0	0
Conservation and Recreation	2,000	0	0	38,585
Intergovernmental	137,397	0	0	0
Interest and Fiscal Charges	512,986	0	0	0
Total Governmental Activities	43,997,986	5,269,353	18,721,850	8,510,728
<u>Business-Type Activity</u>				
Sewer District	1,172,782	997,534	0	78,249
Total Primary Government	<u>\$45,170,768</u>	<u>\$6,266,887</u>	<u>\$18,721,850</u>	<u>\$8,588,977</u>
<u>Component Unit</u>				
Marca Industries	<u>\$1,031,161</u>	<u>\$779,180</u>	<u>\$0</u>	<u>\$154,971</u>

General Revenues

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

Total General Revenues

Change in Net Assets

Net Assets at Beginning of Year

Net Assets at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets

Primary Government		Component Unit	
Governmental Activities	Business-Type Activity	Total	Marca Industries
(\$3,948,083)	\$0	(\$3,948,083)	\$0
(216,492)	0	(216,492)	0
(1,160,080)	0	(1,160,080)	0
(7,109,641)	0	(7,109,641)	0
(3,600)	0	(3,600)	0
7,841,369	0	7,841,369	0
(3,520,999)	0	(3,520,999)	0
(1,072,668)	0	(1,072,668)	0
(1,536,063)	0	(1,536,063)	0
(156,000)	0	(156,000)	0
36,585	0	36,585	0
(137,397)	0	(137,397)	0
(512,986)	0	(512,986)	0
(11,496,055)	0	(11,496,055)	0
0	(96,999)	(96,999)	0
(11,496,055)	(96,999)	(11,593,054)	0
0	0	0	(97,010)
2,092,921	0	2,092,921	0
813,738	0	813,738	0
2,477,588	0	2,477,588	0
258,769	0	258,769	0
1,059,977	0	1,059,977	0
650,918	0	650,918	0
387,965	0	387,965	0
6,511,622	0	6,511,622	0
1,830,628	0	1,830,628	0
353,724	4,967	358,691	5,175
2,252,848	3,361	2,256,209	25,590
18,690,698	8,328	18,699,026	30,765
7,194,643	(88,671)	7,105,972	(66,245)
76,917,426	9,012,501	85,929,927	189,018
<u>\$84,112,069</u>	<u>\$8,923,830</u>	<u>\$93,035,899</u>	<u>\$122,773</u>

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2010

	<u>General</u>	<u>Job and Family Services</u>	<u>Motor Vehicle Gasoline Tax</u>
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$2,835,367	\$1,021,014	\$959,233
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	1,366	0	0
Sales Taxes Receivable	1,627,336	0	0
Accrued Interest Receivable	115,117	0	0
Due from Other Governments	825,359	16,447	2,120,612
Interfund Receivable	576,931	10,859	0
Prepaid Items	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	118,563	0	0
Property Taxes Receivable	2,359,884	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$8,459,923</u>	<u>\$1,048,320</u>	<u>\$3,079,845</u>
<u>Liabilities and Fund Balances</u>			
<u>Liabilities</u>			
Accrued Wages Payable	\$259,853	\$82,260	\$71,049
Accounts Payable	165,296	39,466	120,263
Contracts Payable	0	0	0
Matured Compensated Absences Payable	18,061	3,956	0
Due to Other Governments	198,688	57,609	113,519
Due to Component Unit	0	0	0
Due to External Party	2,893	0	67
Interfund Payable	615	125	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Deferred Revenue	4,355,160	16,706	1,779,417
Total Liabilities	<u>5,000,566</u>	<u>200,122</u>	<u>2,084,315</u>
<u>Fund Balances</u>			
Reserved for Unclaimed Moneys	118,563	0	0
Reserved for Encumbrances	90,474	121,006	1,215
Reserved for Interfund Receivable	445,200	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Reported in			
General Fund	2,805,120	0	0
Special Revenue Funds	0	727,192	994,315
Debt Service Fund	0	0	0
Capital Projects Funds	0	0	0
Total Fund Balances	<u>3,459,357</u>	<u>848,198</u>	<u>995,530</u>
Total Liabilities and Fund Balances	<u>\$8,459,923</u>	<u>\$1,048,320</u>	<u>\$3,079,845</u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Northwest Intercept	Other Governmental	Total Governmental Funds
\$4,564,772	\$6,565,330	\$1,722,095	\$7,814,357	\$25,482,168
10,240	0	0	5,787	16,027
0	432,473	0	0	432,473
1,065	6,731	0	587	9,749
0	0	0	0	1,627,336
0	0	0	0	115,117
445,828	890,827	1,035,130	1,230,323	6,564,526
0	0	0	284,238	872,028
0	596,907	0	0	596,907
0	0	0	0	118,563
1,231,771	2,783,849	0	1,941,150	8,316,654
0	0	0	414,906	414,906
0	0	0	55,808	55,808
0	0	0	87,806	87,806
<u>\$6,253,676</u>	<u>\$11,276,117</u>	<u>\$2,757,225</u>	<u>\$11,834,962</u>	<u>\$44,710,068</u>
\$55,299	\$100,452	\$0	\$109,368	\$678,281
55,026	149,159	0	57,189	586,399
0	0	1,037,381	614,397	1,651,778
0	15,628	0	0	37,645
65,786	186,340	0	105,386	727,328
0	2,987	0	0	2,987
125	0	0	5,852	8,937
3,570	0	0	867,906	872,216
0	0	0	11,323	11,323
0	0	0	1,677,000	1,677,000
1,575,751	3,457,851	1,023,896	3,167,486	15,376,267
<u>1,755,557</u>	<u>3,912,417</u>	<u>2,061,277</u>	<u>6,615,907</u>	<u>21,630,161</u>
0	0	0	0	118,563
0	587,002	119,924	478,063	1,397,684
0	0	0	273,626	718,826
0	0	0	46,076	46,076
0	0	0	0	2,805,120
4,498,119	6,776,698	0	4,024,502	17,020,826
0	0	0	16,622	16,622
0	0	576,024	380,166	956,190
<u>4,498,119</u>	<u>7,363,700</u>	<u>695,948</u>	<u>5,219,055</u>	<u>23,079,907</u>
<u>\$6,253,676</u>	<u>\$11,276,117</u>	<u>\$2,757,225</u>	<u>\$11,834,962</u>	<u>\$44,710,068</u>

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Marion County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Assets of Governmental Activities
 December 31, 2010

Total Governmental Fund Balances \$23,079,907

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 66,391,105

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

Accounts Receivable	42	
Sales Taxes Receivable	1,198,465	
Accrued Interest Receivable	114,647	
Due from Other Governments	5,231,278	
Interfund Receivable	13,157	
Property Taxes Receivable	737,668	
Special Assessments Receivable	87,118	
		7,382,375

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 122,748

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

Claims Payable	(45,441)	
Accrued Interest Payable	(56,740)	
Notes Payable	(2,180,000)	
General Obligation Bonds Payable	(8,985,056)	
Compensated Absences Payable	(1,596,829)	
		(12,864,066)

Net Assets of Governmental Activities \$84,112,069

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, 2010

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Revenues</u>			
Property Taxes	\$2,065,752	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	6,505,099	0	0
Special Assessments	0	0	0
Charges for Services	2,654,503	274,467	138,383
Licenses and Permits	3,082	0	0
Fines and Forfeitures	269,488	0	20,411
Intergovernmental	2,258,477	5,409,376	4,220,339
Interest	317,946	0	1,237
Other	684,987	5,210	68,827
Total Revenues	<u>14,759,334</u>	<u>5,689,053</u>	<u>4,449,197</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	5,012,674	0	0
Intergovernmental	0	0	0
Judicial	1,916,822	0	0
Public Safety	6,585,821	0	0
Intergovernmental	3,600	0	0
Public Works	15,122	0	4,084,550
Health	225,793	0	0
Intergovernmental	11,530	0	0
Human Services	298,764	5,499,201	0
Economic Development			
Intergovernmental	156,000	0	0
Conservation and Recreation	2,000	0	0
Intergovernmental	137,397	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Current Refunding	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>14,365,523</u>	<u>5,499,201</u>	<u>4,084,550</u>
Excess of Revenues Over (Under) Expenditures	<u>393,811</u>	<u>189,852</u>	<u>364,647</u>
<u>Other Financing Sources (Uses)</u>			
Notes Issued	0	0	0
Bonds Issued	0	0	0
Current Refunding	0	0	0
Transfers - In	37,500	326,482	0
Transfers - Out	(591,053)	0	(144,829)
Total Other Financing Sources (Uses)	<u>(553,553)</u>	<u>326,482</u>	<u>(144,829)</u>
Changes in Fund Balances	(159,742)	516,334	219,818
Fund Balances at Beginning of Year	<u>3,619,099</u>	<u>331,864</u>	<u>775,712</u>
Fund Balances at End of Year	<u>\$3,459,357</u>	<u>\$848,198</u>	<u>\$995,530</u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Northwest Intercept	Other Governmental	Total Governmental Funds
\$1,045,963	\$2,445,461	\$0	\$1,700,312	\$7,257,488
0	0	0	387,965	387,965
0	0	0	0	6,505,099
0	0	0	207,735	207,735
38,304	0	0	1,341,035	4,446,692
0	0	0	155,462	158,544
0	0	0	173,788	463,687
2,031,320	2,679,198	5,065,233	5,342,114	27,006,057
0	0	0	2,916	322,099
43,392	1,078,037	0	378,968	2,259,421
<u>3,158,979</u>	<u>6,202,696</u>	<u>5,065,233</u>	<u>9,690,295</u>	<u>49,014,787</u>
0	0	0	646,903	5,659,577
0	0	0	216,492	216,492
0	0	0	540,240	2,457,062
0	0	0	3,218,406	9,804,227
0	0	0	0	3,600
0	0	0	151,099	4,250,771
0	6,362,621	0	138,942	6,727,356
0	0	0	1,061,138	1,072,668
3,240,746	0	0	1,942,250	10,980,961
0	0	0	0	156,000
0	0	0	0	2,000
0	0	0	0	137,397
0	0	5,092,083	3,405,915	8,497,998
0	0	0	531,477	531,477
0	0	0	110,000	110,000
0	0	0	491,142	491,142
<u>3,240,746</u>	<u>6,362,621</u>	<u>5,092,083</u>	<u>12,454,004</u>	<u>51,098,728</u>
<u>(81,767)</u>	<u>(159,925)</u>	<u>(26,850)</u>	<u>(2,763,709)</u>	<u>(2,083,941)</u>
0	0	0	2,180,000	2,180,000
0	0	0	1,375,000	1,375,000
0	0	0	(2,180,000)	(2,180,000)
0	0	0	725,516	1,089,498
0	(260,000)	0	(93,616)	(1,089,498)
<u>0</u>	<u>(260,000)</u>	<u>0</u>	<u>2,006,900</u>	<u>1,375,000</u>
(81,767)	(419,925)	(26,850)	(756,809)	(708,941)
<u>4,579,886</u>	<u>7,783,625</u>	<u>722,798</u>	<u>5,975,864</u>	<u>23,788,848</u>
<u>\$4,498,119</u>	<u>\$7,363,700</u>	<u>\$695,948</u>	<u>\$5,219,055</u>	<u>\$23,079,907</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, 2010

Changes in Fund Balances - Total Governmental Funds (\$708,941)

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

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

Capital Outlay - Nondepreciable Capital Assets	7,309,277	
Capital Outlay - Depreciable Capital Assets	1,837,371	
Capital Contributions - Depreciable Capital Assets	1,317,140	
Depreciation	<u>(2,599,685)</u>	7,864,103

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (74,514)

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

Property Taxes	96,423	
Sales Taxes	6,523	
Special Assessments	(6,814)	
Charges for Services	(491)	
Intergovernmental	733,767	
Interest	36,466	
Other	<u>(5,172)</u>	860,702

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

Notes Payable	2,290,000	
General Obligation Bonds Payable	515,000	
Issue II Loans Payable	<u>16,477</u>	2,821,477

Debt proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net assets.

Note Proceeds	(2,180,000)	
Bond Proceeds	<u>(1,375,000)</u>	(3,555,000)

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

Accrued Interest Payable	3,686	
Amortization of Premium	3,234	
Amortization of Accounting Loss	<u>(21,652)</u>	(14,732)

(continued)

Marion County, Ohio

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities (continued)

For the Year Ended December 31, 2010

Issuance costs are reported as an expenditure when paid in the governmental funds
but are amortized over the life of the debt on the statement of activities. (\$7,112)

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

Claims Payable	(27,780)	
Compensated Absences Payable	<u>36,440</u>	
		<u>8,660</u>

Change in Net Assets of Governmental Activities \$7,194,643

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, 2010

	<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	\$2,159,700	\$2,159,700	\$2,065,453	(\$94,247)
Sales Taxes	6,200,000	6,448,000	6,567,073	119,073
Charges for Services	2,628,684	2,742,877	2,643,683	(99,194)
Licenses and Permits	3,500	3,500	3,082	(418)
Fines and Forfeitures	359,000	359,000	275,183	(83,817)
Intergovernmental	2,019,831	2,115,891	2,240,679	124,788
Interest	369,715	369,715	368,833	(82)
Other	325,435	634,830	683,452	48,622
Total Revenues	14,065,865	14,833,513	14,847,438	13,925
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	4,840,852	4,818,112	4,427,550	390,562
Judicial	1,950,395	2,020,214	1,899,575	120,639
Public Safety	6,630,848	6,812,740	6,699,875	112,865
Public Works	14,140	13,817	12,320	1,497
Health	216,983	260,088	244,414	15,674
Human Services	313,197	318,654	306,649	12,005
Conservation and Recreation	2,000	2,000	2,000	0
Other	597,118	694,475	610,174	84,301
Capital Outlay	0	0	0	0
Intergovernmental	303,630	303,630	308,527	(4,897)
Total Expenditures	14,869,163	15,243,730	14,511,084	732,646
Excess of Revenues Over (Under) Expenditures	(803,298)	(410,217)	336,354	746,571
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	95,753	95,753
Advances - Out	0	0	(224,698)	(224,698)
Transfers - In	37,500	37,500	37,500	0
Transfers - Out	(475,510)	(443,645)	(591,053)	(147,408)
Total Other Financing Sources (Uses)	(438,010)	(406,145)	(682,498)	(276,353)
Changes in Fund Balance	(1,241,308)	(816,362)	(346,144)	470,218
Fund Balance at Beginning of Year	2,610,753	2,610,753	2,610,753	0
Prior Year Outstanding Advances	240,331	240,331	0	(240,331)
Prior Year Encumbrances Appropriated	287,167	287,167	287,167	0
Fund Balance at End of Year	\$1,896,943	\$2,321,889	\$2,551,776	\$229,887

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, 2010

	<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	\$300,000	\$300,000	\$263,867	(\$36,133)
Intergovernmental	8,092,000	8,092,000	5,473,912	(2,618,088)
Other	4,500	4,500	5,210	710
Total Revenues	8,396,500	8,396,500	5,742,989	(2,653,511)
<u>Expenditures</u>				
Current				
Human Services	8,983,334	8,774,939	5,817,240	2,957,699
Excess of Revenues Under Expenditures	(586,834)	(378,439)	(74,251)	304,188
<u>Other Financing Sources</u>				
Transfers - In	300,000	300,000	326,482	26,482
Changes in Fund Balance	(286,834)	(78,439)	252,231	330,670
Fund Balance at Beginning of Year	265,203	265,203	265,203	0
Prior Year Encumbrances Appropriated	286,834	286,834	286,834	0
Fund Balance at End of Year	\$265,203	\$473,598	\$804,268	\$330,670

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$50,000	\$50,000	\$138,383	\$88,383
Fines and Forfeitures	20,000	20,000	20,159	159
Intergovernmental	3,995,000	3,995,000	4,218,255	223,255
Interest	1,500	1,500	966	(534)
Other	150,000	150,000	57,112	(92,888)
Total Revenues	4,216,500	4,216,500	4,434,875	218,375
<u>Expenditures</u>				
Current				
Public Works	4,278,168	4,245,468	4,006,901	238,567
Excess of Revenues Over (Under) Expenditures	(61,668)	(28,968)	427,974	456,942
<u>Other Financing Uses</u>				
Transfers - Out	(175,000)	(165,000)	(144,829)	20,171
Changes in Fund Balance	(236,668)	(193,968)	283,145	477,113
Fund Balance at Beginning of Year	574,759	574,759	574,759	0
Prior Year Encumbrances Appropriated	82,415	82,415	82,415	0
Fund Balance at End of Year	\$420,506	\$463,206	\$940,319	\$477,113

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$1,123,000	\$1,123,000	\$1,045,982	(\$77,018)
Charges for Services	32,750	32,750	36,746	3,996
Intergovernmental	1,897,850	1,897,850	2,241,706	343,856
Other	60,500	60,500	48,475	(12,025)
Total Revenues	3,114,100	3,114,100	3,372,909	258,809
<u>Expenditures</u>				
Current				
Human Services	3,654,246	3,654,246	3,227,566	426,680
Changes in Fund Balance	(540,146)	(540,146)	145,343	685,489
Fund Balance at Beginning of Year	4,336,509	4,336,509	4,336,509	0
Prior Year Encumbrances Appropriated	2,603	2,603	2,603	0
Fund Balance at End of Year	\$3,798,966	\$3,798,966	\$4,484,455	\$685,489

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, 2010

	<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	\$2,444,777	\$44,777
Intergovernmental	3,042,200	2,777,776	3,199,878	422,102
Other	868,500	1,345,955	1,057,630	(288,325)
Total Revenues	6,310,700	6,523,731	6,702,285	178,554
<u>Expenditures</u>				
Current				
Health	9,520,892	8,100,854	7,564,424	536,430
Excess of Revenues Under Expenditures	(3,210,192)	(1,577,123)	(862,139)	714,984
<u>Other Financing Uses</u>				
Transfers - Out	(260,000)	(260,000)	(260,000)	0
Changes in Fund Balance	(3,470,192)	(1,837,123)	(1,122,139)	714,984
Fund Balance at Beginning of Year	5,435,890	5,435,890	5,435,890	0
Prior Year Encumbrances Appropriated	1,399,447	1,399,447	1,399,447	0
Fund Balance at End of Year	\$3,365,145	\$4,998,214	\$5,713,198	\$714,984

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fund Net Assets
Enterprise Fund
December 31, 2010

	Sewer District
<u>Assets</u>	
<u>Current Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$3,168,355
Accounts Receivable	282,051
Interfund Receivable	188
	3,450,594
Total Current Assets	3,450,594
<u>Noncurrent Assets</u>	
Unamortized Issuance Costs	51,498
Nondepreciable Capital Assets	177,568
Depreciable Capital Assets, Net	7,638,928
	7,867,994
Total Noncurrent Assets	7,867,994
Total Assets	11,318,588
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accrued Wages Payable	13,584
Accounts Payable	17,155
Due to Other Governments	26,526
Accrued Interest Payable	6,928
General Obligation Bonds Payable	110,000
Issue II Loans Payable	41,621
Compensated Absences Payable	13,503
	229,317
Total Current Liabilities	229,317
<u>Noncurrent Liabilities</u>	
General Obligation Bonds Payable	1,895,000
Issue II Loans Payable	253,809
Compensated Absences Payable	16,632
	2,165,441
Total Long-Term Liabilities	2,165,441
Total Liabilities	2,394,758
<u>Net Assets</u>	
Invested in Capital Assets, Net of Related Debt	5,567,564
Unrestricted	3,356,266
	8,923,830
Total Net Assets	\$8,923,830

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenses, and Change in Fund Net Assets
Enterprise Fund
For the Year Ended December 31, 2010

	Sewer District
<u>Operating Revenues</u>	
Charges for Services	\$997,534
Other	3,361
Total Operating Revenues	1,000,895
<u>Operating Expenses</u>	
Personal Services	363,997
Fringe Benefits	75,277
Materials and Supplies	31,071
Contractual Services	246,148
Depreciation	335,361
Other	31,722
Total Operating Expenses	1,083,576
Operating Loss	(82,681)
<u>Non-Operating Revenues (Expenses)</u>	
Interest Revenue	4,967
Interest Expense	(89,206)
Total Non-Operating Revenues (Expenses)	(84,239)
Loss Before Contributions	(166,920)
Capital Contributions	78,249
Change in Net Assets	(88,671)
Net Assets at Beginning of Year	9,012,501
Net Assets at End of Year	\$8,923,830

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2010

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,050,900
Cash Received from Other Revenues	3,361
Cash Payments for Personal Services	(369,377)
Cash Payments for Fringe Benefits	(62,915)
Cash Payments for Materials and Supplies	(28,551)
Cash Payments for Contractual Services	(242,661)
Cash Payments for Other Expenses	(31,800)
	318,957
Net Cash Provided by Operating Activities	318,957
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of Capital Assets	(68,519)
Cash Received from Tap-In Fees	78,249
Cash Payments for Principal on General Obligation Bonds	(105,000)
Cash Payments for Interest on General Obligation Bonds	(86,816)
Cash Payments for Principal on Issue II Loans	(20,809)
	(202,895)
Net Cash Used for Capital and Related Financing Activities	(202,895)
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	4,967
	4,967
Net Increase in Cash and Cash Equivalents	121,029
Cash and Cash Equivalents at Beginning of Year	3,047,326
Cash and Cash Equivalents at End of Year	\$3,168,355
<u>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities</u>	
Operating Loss	(\$82,681)
<u>Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities</u>	
Depreciation	335,361
Changes in Assets and Liabilities	
Decrease in Accounts Receivable	52,793
Decrease in Interfund Receivable	573
Increase in Accrued Wages Payable	949
Increase in Accounts Payable	6,588
Increase in Due to Other Governments	9,648
Decrease in Compensated Absences Payable	(4,274)
	318,957
Net Cash Provided by Operating Activities	\$318,957

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2010

Assets

Equity in Pooled Cash and Cash Equivalents	\$8,953,724
Cash and Cash Equivalents in Segregated Accounts	1,538,338
Due from Other Governments	2,635,694
Due from External Party	8,937
Property Taxes Receivable	37,761,390
Special Assessments Receivable	<u>2,258,465</u>
Total Assets	<u><u>\$53,156,548</u></u>

Liabilities

Due to Employees	\$416
Due to Other Governments	45,092,033
Undistributed Assets	7,576,091
Payroll Withholdings	<u>488,008</u>
Total Liabilities	<u><u>\$53,156,548</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, 2010

NOTE 1 - DESCRIPTION OF MARION COUNTY AND THE REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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 20)

Jointly Governed Organizations - The County participates in four 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, and the Clearwater Council of Governments. (See Note 21)

Insurance Pools - The County participates in the County Risk Sharing Authority, Inc. (CORSA) and the County Commissioners Association Service Corporation. (See Note 22)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

Job and Family Services Fund - This fund accounts for various state and federal grants as well as transfers from the General Fund used to provide public assistance to general relief recipients, to pay their providers of medical assistance, and for certain public social services.

Motor Vehicle Gasoline Tax Fund - This fund accounts for state gasoline tax and motor vehicle registration fees used for maintenance and improvement of County roads.

Children Services Fund - This fund accounts for moneys received from a tax levy, state and federal grants, support collection, and VA and Social Security moneys. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Developmental Disabilities Fund - This fund accounts for the services and support provided to developmentally disabled individuals and their families. Revenue sources are a county-wide property tax levy and state and federal grants.

Northwest Intercept Fund - This fund accounts for grants to construct roads, bridges, and an overpass to alleviate the downtown truck traffic.

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Proprietary Fund

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

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

Sewer District Fund - This fund accounts for the provision of wastewater treatment services to residential and commercial users within the County.

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2010. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2010, but were levied to finance 2011 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

Expenses/Expenditures

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

During 2010, the County invested in nonnegotiable certificates of deposit, STAR Ohio, and mutual funds. 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 share price, which is the price the investment could be sold for on December 31, 2010.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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 2010 was \$317,946, which includes \$295,377 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, 2010, 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. Loans Receivable

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

J. Capital Assets

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

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 assets, 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.

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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. Long-term notes, general obligation bonds, special assessment bonds, and long-term loans are recognized as liabilities on the fund financial statements when due.

N. Unamortized Issuance Costs and Premiums

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

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

O. Unamortized Loss on Advance Refunding

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

P. Net Assets

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

Q. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for unclaimed moneys, encumbrances, interfund receivable, and loans receivable.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

R. 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.

S. Capital Contributions

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

T. 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.

U. 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 - ACCOUNTABILITY AND COMPLIANCE

A. Accountability

At December 31, 2010, the Capital Improvement and Ditch Drainage capital projects funds had deficit fund balances, in the amount of \$392,667 and \$152,747, respectively. The deficits resulted from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The University Drive and Tax Increment Financing capital projects funds had deficit fund balances, in the amount of \$634,014 and \$708,288, respectively. The deficits were due to reporting notes payable as a fund liability. The deficits will be alleviated when sufficient revenues are received to retire the notes.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

B. Compliance

For the year ended December 31, 2010, the Capital Improvements capital projects fund had final appropriations in excess of estimated resources and available balances, in the amount of \$260,083.

For the year ended December 31, 2010, the following account in the General Fund had expenditures plus encumbrances in excess of appropriations:

<u>Fund/Program/Department/Object</u>	<u>Appropriations</u>	<u>Expenditures and Encumbrances</u>	<u>Excess</u>
General Fund			
General Government -			
Legislative and Executive			
County Commissioners			
Contractual Services	\$14,831	\$21,424	\$6,593
Other Financing Uses			
Transfers - Out	443,645	591,053	147,408

The County will monitor budgetary transactions to avoid this situation in the future.

NOTE 4 - 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. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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	(\$159,742)	\$516,334	\$219,818
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2009, Received in Cash 2010	687,480	5,753	329,077
Accrued 2010, Not Yet Received in Cash	(592,349)	(10,600)	(341,195)
Expenditure Accruals:			
Accrued 2009, Paid in Cash 2010	(560,938)	(339,968)	(210,549)
Accrued 2010, Not Yet Paid in Cash	645,406	183,416	304,898
Cash Adjustments:			
Unrecorded Activity 2009	165,098	114,042	10
Unrecorded Activity 2010	(172,125)	(55,259)	(2,214)
Advances - In	95,753	0	0
Advances - Out	(224,698)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(230,029)	(161,487)	(16,700)
Budget Basis	(\$346,144)	\$252,231	\$283,145

	Children Services	Developmental Disabilities
GAAP Basis	(\$81,767)	(\$419,925)
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2009, Received in Cash 2010	320,325	689,358
Accrued 2010, Not Yet Received in Cash	(102,913)	(223,556)
Expenditure Accruals:		
Accrued 2009, Paid in Cash 2010	(143,287)	(339,378)
Accrued 2010, Not Yet Paid in Cash	179,806	454,566

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Changes in Fund Balance
(continued)

	Children Services	Developmental Disabilities
Cash Adjustments:		
Unrecorded Activity 2009	\$48,859	\$226,223
Unrecorded Activity 2010	(50,940)	(130,098)
Prepaid Items	0	(596,907)
Nonbudgeted Activity	4,637	(60,388)
Encumbrances Outstanding at Year End (Budget Basis)	(29,377)	(722,034)
Budget Basis	\$145,343	(\$1,122,139)

NOTE 5 - 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;

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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, \$12,934,324 of the County's bank balance of \$38,733,924 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2010, the County had the following investments:

	Total	Less Than Six Months
Mutual Funds	\$254,396	\$254,396
STAR Ohio	622,507	622,507
Total Investments	\$876,903	\$876,903

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 mutual funds carry a rating of Aaa by Moodys. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE 6 - RECEIVABLES

Receivables at December 31, 2010, consisted of accounts (billings for user charged services); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; 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, 2010, delinquent special assessments were \$4,296.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Community Development Block Grant program. The loans have an annual interest rate of 3 to 5 percent and are to be repaid over periods ranging from five to ten years. No new loans were issued in 2010. Principal, in the amount of \$9,731, was repaid during the year. Loans outstanding at December 31, 2010, were \$55,808. Loans receivable, in the amount of \$46,076, will not be received within one year.

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

	Amount
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$13,669
Local Government	570,404
Homestead and Rollback	155,252
Tangible Personal Property Reimbursement	37,675
Grants	17,191
Charges for Services	25,470
Other	5,698
Total General Fund	825,359
Job and Family Services	
Grants	16,447
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	83,543
Motor Vehicle License Tax	838,030
Gasoline Tax	1,187,554
Grant	7,808
Charges for Services	2,043
Fines and Forfeitures	1,634
Total Motor Vehicle Gasoline Tax	2,120,612
	(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Children Services	
Homestead and Rollback	\$68,077
Tangible Personal Property Reimbursement	39,245
Grants	336,412
Charges for Services	2,094
Total Children Services	445,828
Developmental Disabilities	
Homestead and Rollback	162,060
Tangible Personal Property Reimbursement	68,285
Grants	660,350
Other	132
Total Developmental Disabilities	890,827
Northwest Intercept	
Grants	1,035,130
Total Major Funds	5,334,203
Nonmajor Funds	
Child Support Enforcement - Grants	174,405
Child Support Enforcement - Charges for Services	15,829
Mental Health - Homestead and Rollback	59,379
Mental Health - Tangible Personal Property Reimbursement	15,698
North Central Ohio Rehabilitation Center - Grants	184,945
Other Public Safety	
OVI Grant - Grants	11,088
Disaster Services - Grants	9,096
Law Enforcement - Grants	20,535
Prison Reduction - Grants	251,812
Jail Reduction - Grants	21,978
Felony Delinquent Care and Custody - Grants	182,792
Other	
Dog and Kennel - Fines and Forfeitures	452
Community Development Block Grant - Grants	18,000
Law Library - Fines and Forfeitures	9,197
Senior Service Levy - Homestead and Rollback	47,503

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Marca - Homestead and Rollback	\$16,056
Marca - Tangible Personal Property Reimbursement	7,849
Issue II - Grants	179,000
Coliseum Levy - Tangible Personal Property Reimbursement	4,709
Total Nonmajor Funds	1,230,323
Total Governmental Activities	\$6,564,526
 Agency Funds	
Motor Vehicle License and Gasoline Tax	\$852,720
Municipal Permissive License Tax	80,860
Library Local Government	929,316
Local Government	772,798
Total Agency Funds	\$2,635,694

NOTE 7 - 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 8 - PROPERTY TAXES

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2010 represent the collection of 2009 taxes. Real property taxes received in 2010 were levied after October 1, 2009, on the assessed values as of January 1, 2009, 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Public utility property tax revenues received in 2010 represent the collection of 2009 taxes. Public utility real and tangible personal property taxes received in 2010 became a lien on December 31, 2008, were levied after October 1, 2009, 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.

Tangible personal property tax revenues received in 2010 (other than public utility property) represent the collection of 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property taxes received from telephone companies in 2010 were levied after October 1, 2009, on the value as of December 31, 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for 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 property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2010, and for which there was an enforceable legal claim. In governmental funds, the entire receivable has been deferred since current taxes were not levied to finance 2010 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder has been deferred.

The full tax rate for all County operations for the year ended December 31, 2010, was \$11.17 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2010 property tax receipts were based are as follows:

Category	Amount
Real Property	\$962,723,210
Public Utility Personal Property	66,835,990
Tangible Personal Property	1,191,670
Total Assessed Value	\$1,030,750,870

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE 9 - 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 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2010, was as follows:

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$775,916	\$1,001,467	\$0	\$1,777,383
Land Improvements	7,399,520	2,471,936	0	9,871,456
Construction in Progress	2,870,858	5,941,729	(4,398,844)	4,413,743
Total Nondepreciable Capital Assets	<u>11,046,294</u>	<u>9,415,132</u>	<u>(4,398,844)</u>	<u>16,062,582</u>
Depreciable Capital Assets				
Buildings	27,665,776	12,678	0	27,678,454
Improvements Other than Buildings	2,284,733	0	0	2,284,733
Roads, Bridges, Culverts, and Traffic Signals	41,801,227	4,815,726	(155,356)	46,461,597
Machinery and Equipment	3,037,074	115,563	(105,040)	3,047,597
Vehicles	4,076,565	503,533	(41,228)	4,538,870
Total Depreciable Capital Assets	<u>78,865,375</u>	<u>5,447,500</u>	<u>(301,624)</u>	<u>84,011,251</u>
Less Accumulated Depreciation for				
Buildings	(11,311,183)	(758,328)	0	(12,069,511)
Improvements Other than Buildings	(1,834,660)	(107,419)	0	(1,942,079)
Roads, Bridges, Culverts, and Traffic Signals	(13,323,965)	(1,206,683)	88,518	(14,442,130)
Machinery and Equipment	(2,273,784)	(186,164)	101,659	(2,358,289)
Vehicles	(2,566,561)	(341,091)	36,933	(2,870,719)
Total Accumulated Depreciation	<u>(31,310,153)</u>	<u>(2,599,685)</u>	<u>227,110</u>	<u>(33,682,728)</u>
Total Depreciable Capital Assets, Net	<u>47,555,222</u>	<u>2,847,815</u>	<u>(74,514)</u>	<u>50,328,523</u>
Governmental Activities Capital Assets, Net	<u>\$58,601,516</u>	<u>\$12,262,947</u>	<u>(\$4,473,358)</u>	<u>\$66,391,105</u>

During 2010, the County accepted contributions of depreciable capital assets for governmental activities with a fair value of \$1,317,140.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Depreciable Capital Assets				
Buildings	11,133,868	11,907	0	11,145,775
Machinery and Equipment	247,604	56,612	0	304,216
Vehicles	191,650	0	0	191,650
Sewer Lines	3,322,636	0	0	3,322,636
Total Depreciable Capital Assets	14,895,758	68,519	0	14,964,277
Less Accumulated Depreciation for				
Buildings	(6,082,680)	(252,122)	0	(6,334,802)
Machinery and Equipment	(151,781)	(14,558)	0	(166,339)
Vehicles	(177,857)	(2,548)	0	(180,405)
Sewer Lines	(577,670)	(66,133)	0	(643,803)
Total Accumulated Depreciation	(6,989,988)	(335,361)	0	(7,325,349)
Total Depreciable Capital Assets, Net	7,905,770	(266,842)	0	7,638,928
Business-Type Activity Capital Assets, Net	\$8,083,338	(\$266,842)	\$0	\$7,816,496

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$555,121
Judicial	55,652
Public Safety	268,931
Public Works	1,387,715
Health	252,469
Human Services	79,797
Depreciation Expense - Governmental Activities	<u>\$2,599,685</u>

NOTE 11 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2010, the General Fund had an interfund receivable, in the amount of \$576,931; \$125 from the Job and Family Services Fund, \$3,367 from the Children Services Fund, and \$573,439 from other governmental funds. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys.

The Job and Family Services Fund had an interfund receivable, in the amount of \$10,859, from other governmental funds for services provided.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Other governmental funds had an interfund receivable, in the amount of \$284,238; \$615 from the General Fund, \$64 from the Children Services Fund, and \$283,559 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 \$188; \$139 from the Children Services Fund and \$49 from other governmental funds for services provided.

Interfund receivables in the General Fund and other governmental funds, in the amount of \$445,200 and \$273,626, respectively, will not be received within one year.

NOTE 12 - 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 Archer Meek Weiler Agency, Inc. for the following coverage.

<u>CORSA</u>	
Property	\$104,942,578
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>Huntington 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.

On January 1, 2008, the County elected to participate in a workers' compensation retrospective rating plan offered by the State of Ohio. The plan allows 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 elects retrospective rating, the County is responsible for all claims incurred. The liability for unpaid claims costs reported in the fund at December 31, 2010, 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Changes in the claims liability in 2010 were as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2009	\$22,370	\$17,661	\$22,370	\$17,661
2010	17,661	60,853	33,073	45,441

The liability as of December 31, 2010, is recorded as a long-term liability.

In 2010, the County participated in the County Commissioners Association Service Corporation (Plan), a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safe working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants.

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

NOTE 13 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

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

Marion County, Ohio
Notes to the Basic Financial Statements
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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 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 the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, public safety and law enforcement divisions exist only within the traditional plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 17.87 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in the traditional plan was 5.5 percent from January 1, through February 28, 2010, and 5 percent from March 1, through December 31, 2010. The portion of the employer contribution allocated to health care for members in the combined plan was 4.73 percent from January 1, through February 28, 2010, and 4.23 percent from March 1, through December 31, 2010. 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, 2010, 2009, and 2008 was \$1,703,685, \$1,605,433, and \$1,409,828, respectively. For 2010, 92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the member-directed plan for 2010 were \$56,095 made by the County and \$40,068 made by the plan members.

B. State Teachers Retirement System

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

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

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

Funding Policy - For the fiscal year ended June 30, 2010, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent, 13 percent was the portion used to fund pension obligations. Contribution rates are established by the STRS Ohio Board upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to STRS Ohio for the years ended December 31, 2010, 2009, and 2008 was \$10,124, \$9,851 and \$11,331, respectively; 100 percent has been contributed for all three years. There were no contributions to the DCP and CP for the fiscal year ended June 30, 2010.

NOTE 14 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

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

Marion County, Ohio
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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 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 2010, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 17.87 percent. The Ohio Revised Code 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.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in the traditional plan was 5.5 percent from January 1, through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of the employer contribution allocated to health care for members in the combined plan was 4.73 percent from January 1, through February 28, 2010, and 4.23 percent from March 1, through December 31, 2010.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2010, 2009, and 2008 was \$997,250, \$1,206,129, and \$1,450,556, respectively. For 2010, 92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

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

Marion County, Ohio
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B. State Teachers Retirement System

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

Funding Policy - Ohio law authorized STRS Ohio to offer the Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. By Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contribution for health care for the years ended December 31, 2010, 2009, and 2008 was \$779, \$758, and \$872, respectively; 100 percent has been contributed for all three years.

NOTE 15 - 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE 16 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2010, is as follows:

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
Capital Projects Funds				
Menards				
October 21, 2009 2%	\$685,000	\$0	\$685,000	\$0
October 18, 2010 1.625%	0	667,000	0	667,000
University Boulevard				
December 2, 2009 2%	900,000	0	900,000	0
December 1, 2010 1.625%	0	900,000	0	900,000
Total Notes Payable	<u>\$1,585,000</u>	<u>\$1,567,000</u>	<u>\$1,585,000</u>	<u>\$1,567,000</u>

On October 18, 2010, the County issued bond anticipation notes, in the amount of \$667,000, to partially retire notes previously issued to construct infrastructure for the new Menards store. The notes are to be repaid from moneys received from tax incremental financing agreements with the property owners benefiting from the improvements. The notes have an interest rate of 1.625 percent and will mature on October 18, 2011. The infrastructure constructed with these proceeds was transferred to the State of Ohio and Claridon Township.

On December 1, 2010, the County issued bond anticipation notes, in the amount of \$900,000, to retire notes previously issued to construct an extension of University Drive to State Route 309. The notes have an interest rate of 1.625 percent and mature on December 1, 2011. As of December 31, 2010, \$575,264 of the proceeds had been spent.

NOTE 17 - LONG-TERM OBLIGATIONS

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

	Original Issue Date	Interest Rate	Original Issue Amount
General Obligation Notes			
Legacy Crossing	2006	4.5%	\$2,585,000
General Obligation Bonds			
Various Purpose Refunding	2007	4 - 4.75	9,844,713
Courthouse Improvement	2010	3.5 - 6.5	1,375,000
Sewer Improvements Refunding	2005	3 - 4.375	2,625,000
Issue II Loans			
Bridges	1996	0	247,155
Sewer South	2000	0	165,964
Sewer Improvements	1996	0	666,453

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

The County's long-term obligations activity for the year ended December 31, 2010, was as follows:

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Notes					
Legacy Crossing					
April 29, 2009 2%	\$2,375,000	\$0	\$2,375,000	\$0	\$0
April 27, 2010 1.5%	0	2,290,000	0	2,290,000	110,000
General Obligation Bonds					
Various Purpose Refunding	8,460,000	0	440,000	8,020,000	305,000
Bond Premium	40,573	0	3,234	37,339	0
Accounting Loss	(393,935)	0	(21,652)	(372,283)	0
Courthouse Improvement	0	1,375,000	75,000	1,300,000	25,000
Issue II Loans	16,477	0	16,477	0	0
Other Long-Term Obligations					
Compensated Absences	1,633,269	144,135	180,575	1,596,829	595,465
Total Governmental Activities	\$12,131,384	\$3,809,135	\$3,068,634	\$12,871,885	\$1,035,465
	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010	Due Within One Year
<u>Business-Type Activity</u>					
General Obligation Bonds					
Sewer Improvements Refunding					
	\$2,110,000	\$0	\$105,000	\$2,005,000	\$110,000
Issue II Loans	316,239	0	20,809	295,430	41,621
Compensated Absences	34,409	14,863	19,137	30,135	13,503
Total Business-Type Activity	\$2,460,648	\$14,863	\$144,946	\$2,330,565	\$165,124

Legacy Crossing General Obligation Notes

On April 27, 2010, the County issued bond anticipation notes, in the amount of \$2,290,000, to partially retire notes previously issued to construct infrastructure for Legacy Crossing. The notes are to be repaid from moneys received from tax incremental financing agreements with property owners benefiting from the improvements. The notes had an interest rate of 1.5 percent and matured on April 27, 2011. All of the note proceeds were spent in 2007.

2007 Various Purpose Refunding General Obligation Bonds

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

Marion County, Ohio
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The repayment of the bonds will be from transfers from the General Fund for all construction and improvements, except for the Job and Family Services Department and the animal shelter. The portion of the bonds pertaining to the Job and Family Services Department will be paid from rental income from the Job and Family Services Department. The portion of the bonds related to the county animal shelter is being retired from the Dog and Kennel capital projects fund.

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

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, 2010, \$7,769,300 of the refunded bonds were still outstanding.

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. As of December 31, 2010, \$333,750 of the bond proceeds had been spent.

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 2010 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>
2010	\$75,000
2011	25,000
2012	30,000
2013	30,000
2014	30,000

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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:

Year	Amount	Year	Amount
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

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

Issue II Loans

The Issue II loans are for improvements to a bridge and the wastewater facility. The bridge improvement loan was fully retired in 2010 from transfers from the Motor Vehicle Gasoline Tax special revenue fund.

The loan for the wastewater facility improvements is 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 \$295,430, payable through July 2019. For the current year, principal paid and total net revenues were \$20,809 and \$252,680, respectively.

Business-Type Activity General Obligation Bonds

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

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

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

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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, OVI Grant, Disaster Services, Prison Reduction, Jail Reduction, Felony Delinquent Care and Custody, Dog and Kennel, Delinquent Real Estate Tax Assessment Prosecutor, Delinquent Real Estate Tax Assessment Treasurer, Litter Control and Recycling, Certificate of Title, and Law Library 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 \$17,110,394 at December 31, 2010.

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

Year	General Obligation Bonds	
	Principal	Interest
2011	\$330,000	\$410,570
2012	355,000	397,495
2013	370,000	383,445
2014	385,000	368,795
2015	385,000	353,545
2016-2020	2,260,000	1,482,788
2021-2025	2,780,000	963,662
2026-2030	2,085,000	391,154
2031-2034	370,000	61,750
	\$9,320,000	\$4,813,204

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

Year	General Obligation Bonds		Issue II Loans
	Principal	Interest	Principal
2011	\$110,000	\$83,140	\$41,621
2012	115,000	79,015	41,621
2013	120,000	74,703	41,621
2014	120,000	69,902	41,621
2015	125,000	65,102	41,621
2016-2020	725,000	242,400	87,325
2021-2024	690,000	77,204	0
	\$2,005,000	\$691,466	\$295,430

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Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2010
Hospital Revenue Bonds		
Issued Prior to 1996	\$240,640,000	Not Known
1996 Hospital Revenue Bonds	29,715,000	\$2,940,000
Industrial Development Bonds		
Issued Prior to 1996	2,000,000	Not Known
Mortgage Revenue Bonds		
Hearthside Apartments	2,200,000	2,080,000
Revenue Bonds		
Cardinal One Portfolio	21,447,000	19,213,844
Avalon Lakes	8,950,000	8,405,000
YMCA	3,500,000	3,109,284
Turning Point	900,000	818,675
United Church Homes	5,480,000	5,300,000
Palace Theatre	986,596	708,509
Toledo Central Catholic High School	3,120,000	2,470,667

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 18 - INTERFUND TRANSFERS

During 2010, the following transfers were made:

		General	Motor Vehicle Gasoline Tax	Developmental Disabilities	Other Governmental	Total
Transfers In	General	\$0	\$0	\$0	\$37,500	\$37,500
	Job and Family Services	305,866	0	0	20,616	326,482
	Other Governmental	285,187	144,829	260,000	35,500	725,516
	Total	\$591,053	\$144,829	\$260,000	\$93,616	\$1,089,498

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 and make debt payments when due. The transfer from the Developmental Disabilities special revenue fund was used to set aside resources for future capital projects. The transfers from other governmental funds to the General Fund was used to return unspent funds from the Clerk of Courts, to the Job and Family Services Fund to eliminate a nonactive fund, and to other governmental funds to subsidize activities in other governmental funds and make debt payments when due.

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NOTE 19 - MARCA INDUSTRIES

The following disclosures are made on behalf of MARCA Industries.

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

Budgetary Data

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

Cash and Investments

MARCA maintains its own bank accounts. MARCA considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. MARCA’s investments as of June 30, 2010, consisted of mutual funds. The mutual funds have been presented as investments in segregated accounts on the statement of net assets.

MARCA had investments in mutual funds, in the amount of \$31,058, as of June 30, 2010.

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 51 percent of the accounts receivable at June 30, 2010, were represented by Marion area business customers.

Contributions

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2010, 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
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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, 2010, follows:

	Balance 7/1/2009	Additions	Reductions	Balance 6/30/2010
Depreciable Capital Assets				
Property, Plant, and Equipment	\$517,541	\$0	(\$27,641)	\$489,900
Improvements	187,915	0	0	187,915
Computer Equipment	11,024	2,553	0	13,577
Total Depreciable Capital Assets	<u>716,480</u>	<u>2,553</u>	<u>(27,641)</u>	<u>691,392</u>
Less Accumulated Depreciation for				
Property, Plant, and Equipment	(395,394)	(39,966)	27,116	(408,244)
Improvements	(169,949)	(5,301)	0	(175,250)
Computer Equipment	(11,024)	(340)	0	(11,364)
Total Accumulated Depreciation	<u>(576,367)</u>	<u>(45,607)</u>	<u>27,116</u>	<u>(594,858)</u>
Capital Assets, Net	<u>\$140,113</u>	<u>(\$43,054)</u>	<u>(\$525)</u>	<u>\$96,534</u>

Long-Term Obligations

MARCA had long-term obligations at June 30, 2010, as follows:

	Interest Rate	Balance 7/1/2009	Additions	Reductions	Balance 6/30/2010	Due Within One Year
Notes Payable						
February 28, 1985	3%	\$9,006	\$0	\$9,006	\$0	\$0
January 4, 2006	4.5	16,926	0	10,547	6,379	6,379
August 31, 2007	6.75	8,697	0	6,897	1,800	1,800
January 31, 2009	7.25	39,631	0	4,170	35,461	4,922
Total Notes Payable		<u>\$74,260</u>	<u>\$0</u>	<u>\$30,620</u>	<u>\$43,640</u>	<u>\$13,101</u>

The note issued on February 28, 1985, was fully retired in fiscal year 2010.

The note issued on January 4, 2006, is collateralized by a 2006 International Model 4300 truck and all business assets including, but not limited, to all equipment, inventory, and accounts receivable. The note matures in fiscal year 2011.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

The note issued on August 31, 2007, is collateralized by a 2007 Ford Taurus and a 1999 Honda Odyssey. The note matures in fiscal year 2011.

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

Principal requirements to retire these notes are as follows:

Year	Notes Payable
2011	\$13,101
2012	5,291
2013	5,687
2014	6,114
2015	6,572
2016	6,875
Total	\$43,640

NOTE 20 - 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 2010, the County contributed tax revenues of \$1,061,138 which represents 14 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, 2010

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, 2010. 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 2010, \$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 21 - 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 2010, the County paid membership dues of \$58,000 toward the operation of the Commission. Information can be obtained from the Marion County Regional Planning Commission, 222 West Center Street, Marion, Ohio 43302.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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 2010, the County did not make any contributions to the Council.

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

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

D. Clearwater Council of Governments

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

NOTE 22 - 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, 2010

B. County Commissioners Association Service Corporation

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

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

NOTE 23 - RELATED PARTY TRANSACTIONS

During 2010, 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, \$154,971 for such contributions as unrestricted revenues and expenses relating to the vocational purposes of MARCA. Additional habilitative services provided directly to MARCA's clients by the County were approximately \$2,335,081.

NOTE 24 - 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, 2010, to December 31, 2010, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

NOTE 25 - SUBSEQUENT EVENT

On April 27, 2011, the County issued bond anticipation notes, in the amount of \$2,180,000, to partially retire notes previously issued to construct infrastructure for Legacy Crossing. The notes have an interest rate of 1.5 percent and will mature on April 26, 2012.

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 (other than for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's special revenue funds:

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

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

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

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

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

OVI Grant Fund	Indigent Guardianship Fund
Disaster Services Fund	County Probation Services Fund
Law Enforcement Fund	Impact Fund
Drug Law Enforcement Fund	DWI Education Fund
Enhanced 911 Fund	Jail Reduction Fund
Peace Program Fund	Sheriff Training Fund
Electronic Monitoring Fund	Felony Delinquent Care and Custody Fund
Prison Reduction Fund	

Other Fund - To account for State, Federal, and local revenues used for other governmental expenditures.

Dog and Kennel Fund	Computerization Fund
Ditch Maintenance Fund	GFM Recorder Equipment Fund
Community Development Block Grant Fund	Certificate of Title Fund
Ohio Children's Trust Fund	Underground Storage Tank Fund
Delinquent Real Estate Tax Assessment Prosecutor Fund	Paternity Mediation Fund
Delinquent Real Estate Tax Assessment Treasurer Fund	Law Library Fund
Prepayment Interest Fund	Indigent Drivers Alcohol Treatment Fund
Specialized Docket Fund	Senior Service Levy Fund
Litter Control and Recycling Fund	Family Services Fund
Juvenile Drug Testing Fund	Family Dependent Treatment Fund

(continued)

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

Capital projects funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds).

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

Ditch Drainage Fund - To account for special assessment revenues which are used for capital improvements of existing ditches.

Children Home Fund - To account for transfers which are used for capital improvements to the children's home.

Marca Fund - To account for a property tax levy for capital improvements to the property of the Board of Developmental Disabilities.

Job and Family Fund - To account for the remaining debt proceeds that had not been used for building construction.

University Drive Fund - To account for debt proceeds used to extend University Drive.

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

Justice Center Fund - To account for bond proceeds used to renovate the courthouse annex.

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

Road Capital Fund - To account for transfers from the Motor Vehicle Gasoline Tax special revenue fund to fund major road construction.

Tax Increment Financing Fund - To account for the construction of infrastructure to be financed through tax increment financing from the property owners affected.

Courthouse Improvement Fund - To account for bond proceeds used to renovate the courthouse.

Marion County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	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	\$4,095,243	\$16,622	\$3,702,492	\$7,814,357
Cash and Cash Equivalents in Segregated Accounts	5,787	0	0	5,787
Accounts Receivable	387	0	200	587
Due from Other Governments	1,022,709	0	207,614	1,230,323
Interfund Receivable	10,612	0	273,626	284,238
Property Taxes Receivable	1,650,778	0	290,372	1,941,150
Payment in Lieu of Taxes Receivable	0	0	414,906	414,906
Loans Receivable	55,808	0	0	55,808
Special Assessments Receivable	58,174	0	29,632	87,806
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$6,899,498	\$16,622	\$4,918,842	\$11,834,962
<u>Liabilities</u>				
Accrued Wages Payable	\$109,368	\$0	\$0	\$109,368
Accounts Payable	57,189	0	0	57,189
Contracts Payable	0	0	614,397	614,397
Due to Other Governments	105,386	0	0	105,386
Due to External Party	5,852	0	0	5,852
Interfund Payable	74,084	0	793,822	867,906
Accrued Interest Payable	0	0	11,323	11,323
Notes Payable	0	0	1,677,000	1,677,000
Deferred Revenue	2,392,163	0	775,323	3,167,486
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	2,744,042	0	3,871,865	6,615,907
<u>Fund Balances</u>				
Reserved for Encumbrances	84,878	0	393,185	478,063
Reserved for Interfund Receivable	0	0	273,626	273,626
Reserved for Loans Receivable	46,076	0	0	46,076
Unreserved, Reported in				
Special Revenue Funds	4,024,502	0	0	4,024,502
Debt Service Fund	0	16,622	0	16,622
Capital Projects Funds	0	0	380,166	380,166
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	4,155,456	16,622	1,046,977	5,219,055
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$6,899,498	\$16,622	\$4,918,842	\$11,834,962

Marion County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	Child Support Enforcement	Mental Health	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$804,301	\$37,237	\$864,772	\$210,737
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	159
Due from Other Governments	190,234	75,077	0	184,945
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	917,099	0	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$994,535</u>	<u>\$1,029,413</u>	<u>\$864,772</u>	<u>\$395,841</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$16,445	\$0	\$9,588	\$30,827
Accounts Payable	162	0	9,292	1,914
Due to Other Governments	15,291	0	5,911	28,423
Due to External Party	5,852	0	0	0
Interfund Payable	24,469	0	0	0
Deferred Revenue	174,405	992,176	0	179,407
Total Liabilities	<u>236,624</u>	<u>992,176</u>	<u>24,791</u>	<u>240,571</u>
<u>Fund Balances</u>				
Reserved for Encumbrances	10,736	0	18,155	200
Reserved for Loans Receivable	0	0	0	0
Unreserved	747,175	37,237	821,826	155,070
Total Fund Balances	<u>757,911</u>	<u>37,237</u>	<u>839,981</u>	<u>155,270</u>
Total Liabilities and Fund Balances	<u>\$994,535</u>	<u>\$1,029,413</u>	<u>\$864,772</u>	<u>\$395,841</u>

<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$734,469	\$1,443,727	\$4,095,243
5,787	0	5,787
70	158	387
497,301	75,152	1,022,709
9,573	1,039	10,612
0	733,679	1,650,778
0	55,808	55,808
0	58,174	58,174
<u>\$1,247,200</u>	<u>\$2,367,737</u>	<u>\$6,899,498</u>
\$35,483	\$17,025	\$109,368
23,903	21,918	57,189
43,843	11,918	105,386
0	0	5,852
11,246	38,369	74,084
<u>206,395</u>	<u>839,780</u>	<u>2,392,163</u>
<u>320,870</u>	<u>929,010</u>	<u>2,744,042</u>
22,266	33,521	84,878
0	46,076	46,076
<u>904,064</u>	<u>1,359,130</u>	<u>4,024,502</u>
<u>926,330</u>	<u>1,438,727</u>	<u>4,155,456</u>
<u>\$1,247,200</u>	<u>\$2,367,737</u>	<u>\$6,899,498</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2010

	<u>Capital Improvement</u>	<u>Ditch Drainage</u>	<u>Children Home</u>	<u>Marca</u>	<u>Job and Family</u>
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$131,854	\$123,354	\$13,427	\$878,595	\$12,442
Accounts Receivable	0	0	0	0	0
Due from Other Governments	0	0	0	23,905	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	290,372	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	29,632	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$131,854</u>	<u>\$152,986</u>	<u>\$13,427</u>	<u>\$1,192,872</u>	<u>\$12,442</u>
<u>Liabilities</u>					
Contracts Payable	\$0	\$0	\$0	\$0	\$0
Interfund Payable	517,721	276,101	0	0	0
Accrued Interest Payable	6,800	0	0	0	0
Notes Payable	0	0	0	0	0
Deferred Revenue	0	29,632	0	314,277	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>524,521</u>	<u>305,733</u>	<u>0</u>	<u>314,277</u>	<u>0</u>
<u>Fund Balances</u>					
Reserved for Encumbrances	23,149	0	0	0	0
Reserved for Interfund Receivable	0	0	0	0	0
Unreserved (Deficit)	(415,816)	(152,747)	13,427	878,595	12,442
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances (Deficit)	<u>(392,667)</u>	<u>(152,747)</u>	<u>13,427</u>	<u>878,595</u>	<u>12,442</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$131,854</u>	<u>\$152,986</u>	<u>\$13,427</u>	<u>\$1,192,872</u>	<u>\$12,442</u>

University Drive	Issue II	Justice Center	Coliseum Levy	Road Capital	Tax Increment Financing	Courthouse Improvement	Total
\$324,736	\$712,135	\$787	\$68,765	\$373,130	\$72,017	\$991,250	\$3,702,492
0	200	0	0	0	0	0	200
0	179,000	0	4,709	0	0	0	207,614
0	0	273,626	0	0	0	0	273,626
0	0	0	0	0	0	0	290,372
0	0	0	0	0	414,906	0	414,906
0	0	0	0	0	0	0	29,632
<u>\$324,736</u>	<u>\$891,335</u>	<u>\$274,413</u>	<u>\$73,474</u>	<u>\$373,130</u>	<u>\$486,923</u>	<u>\$991,250</u>	<u>\$4,918,842</u>
\$57,532	\$97,600	\$0	\$0	\$0	\$0	\$459,265	\$614,397
0	0	0	0	0	0	0	793,822
1,218	0	0	0	0	3,305	0	11,323
900,000	0	0	0	0	777,000	0	1,677,000
0	11,799	0	4,709	0	414,906	0	775,323
<u>958,750</u>	<u>109,399</u>	<u>0</u>	<u>4,709</u>	<u>0</u>	<u>1,195,211</u>	<u>459,265</u>	<u>3,871,865</u>
8,458	85,698	0	0	0	0	275,880	393,185
0	0	273,626	0	0	0	0	273,626
(642,472)	696,238	787	68,765	373,130	(708,288)	256,105	380,166
<u>(634,014)</u>	<u>781,936</u>	<u>274,413</u>	<u>68,765</u>	<u>373,130</u>	<u>(708,288)</u>	<u>531,985</u>	<u>1,046,977</u>
<u>\$324,736</u>	<u>\$891,335</u>	<u>\$274,413</u>	<u>\$73,474</u>	<u>\$373,130</u>	<u>\$486,923</u>	<u>\$991,250</u>	<u>\$4,918,842</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, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,444,847	\$0	\$255,465	\$1,700,312
Payment in Lieu of Taxes	0	0	387,965	387,965
Special Assessments	69,044	0	138,691	207,735
Charges for Services	1,341,035	0	0	1,341,035
Licenses and Permits	155,462	0	0	155,462
Fines and Forfeitures	173,688	0	100	173,788
Intergovernmental	4,233,962	13,451	1,094,701	5,342,114
Interest	2,916	0	0	2,916
Other	129,225	0	249,743	378,968
Total Revenues	7,550,179	13,451	2,126,665	9,690,295
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	646,903	0	0	646,903
Intergovernmental	0	0	216,492	216,492
Judicial	540,240	0	0	540,240
Public Safety	3,218,406	0	0	3,218,406
Public Works	151,099	0	0	151,099
Health	138,942	0	0	138,942
Intergovernmental	1,061,138	0	0	1,061,138
Human Services	1,942,250	0	0	1,942,250
Capital Outlay	0	0	3,405,915	3,405,915
Debt Service				
Principal Retirement	0	531,477	0	531,477
Current Refunding	0	0	110,000	110,000
Interest and Fiscal Charges	0	393,285	97,857	491,142
Total Expenditures	7,698,978	924,762	3,830,264	12,454,004
Excess of Revenues Under Expenditures	(148,799)	(911,311)	(1,703,599)	(2,763,709)
<u>Other Financing Sources (Uses)</u>				
Notes Issued	0	0	2,180,000	2,180,000
Bonds Issued	0	0	1,375,000	1,375,000
Current Refunding	0	0	(2,180,000)	(2,180,000)
Transfers - In	77,803	139,913	507,800	725,516
Transfers - Out	(54,455)	(20,616)	(18,545)	(93,616)
Total Other Financing Sources (Uses)	23,348	119,297	1,864,255	2,006,900
Changes in Fund Balances	(125,451)	(792,014)	160,656	(756,809)
Fund Balances at Beginning of Year	4,280,907	808,636	886,321	5,975,864
Fund Balances at End of Year	<u>\$4,155,456</u>	<u>\$16,622</u>	<u>\$1,046,977</u>	<u>\$5,219,055</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010

	Child Support Enforcement	Mental Health	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Revenues</u>				
Property Taxes	\$0	\$802,733	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	595,263	2,020
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,265,787	258,874	0	1,005,866
Interest	0	0	0	0
Other	0	0	3,751	44,910
Total Revenues	1,265,787	1,061,607	599,014	1,052,796
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	435,779	0
Judicial	0	0	0	0
Public Safety	0	0	0	1,225,265
Public Works	0	0	0	0
Health	0	0	0	0
Intergovernmental	0	1,061,138	0	0
Human Services	1,180,482	0	0	0
Total Expenditures	1,180,482	1,061,138	435,779	1,225,265
Excess of Revenues Over (Under) Expenditures	85,305	469	163,235	(172,469)
<u>Other Financing Sources (Uses)</u>				
Transfers - In	20,000	0	0	0
Transfers - Out	0	0	0	0
Total Other Financing Sources (Uses)	20,000	0	0	0
Changes in Fund Balances	105,305	469	163,235	(172,469)
Fund Balances at Beginning of Year	652,606	36,768	676,746	327,739
Fund Balances at End of Year	\$757,911	\$37,237	\$839,981	\$155,270

<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$0	\$642,114	\$1,444,847
0	69,044	69,044
81,929	661,823	1,341,035
0	155,462	155,462
19,817	153,871	173,688
1,462,282	241,153	4,233,962
126	2,790	2,916
61,341	19,223	129,225
<u>1,625,495</u>	<u>1,945,480</u>	<u>7,550,179</u>
0	211,124	646,903
0	540,240	540,240
1,993,141	0	3,218,406
0	151,099	151,099
0	138,942	138,942
0	0	1,061,138
0	761,768	1,942,250
<u>1,993,141</u>	<u>1,803,173</u>	<u>7,698,978</u>
<u>(367,646)</u>	<u>142,307</u>	<u>(148,799)</u>
16,955	40,848	77,803
<u>(16,805)</u>	<u>(37,650)</u>	<u>(54,455)</u>
<u>150</u>	<u>3,198</u>	<u>23,348</u>
(367,496)	145,505	(125,451)
<u>1,293,826</u>	<u>1,293,222</u>	<u>4,280,907</u>
<u>\$926,330</u>	<u>\$1,438,727</u>	<u>\$4,155,456</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010

	Capital Improvement	Ditch Drainage	Children Home	Marca	Job and Family
<u>Revenues</u>					
Property Taxes	\$0	\$0	\$0	\$255,465	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Special Assessments	0	138,691	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	0	101,700	0
Other	49,661	0	0	6,035	0
Total Revenues	49,661	138,691	0	363,200	0
<u>Expenditures</u>					
Current					
Legislative and Executive					
Intergovernmental	0	0	0	0	0
Capital Outlay	176,249	288,564	9,361	414,174	0
Debt Service					
Current Refunding	0	0	0	0	0
Interest and Fiscal Charges	16,547	0	0	0	0
Total Expenditures	192,796	288,564	9,361	414,174	0
Excess of Revenues Over (Under) Expenditures	(143,135)	(149,873)	(9,361)	(50,974)	0
<u>Other Financing Sources (Uses)</u>					
Notes Issued	0	0	0	0	0
Bonds Issued	0	0	0	0	0
Current Refunding	0	0	0	0	0
Transfers - In	102,994	0	0	260,000	0
Transfers - Out	0	0	0	0	0
Total Other Financing Sources (Uses)	102,994	0	0	260,000	0
Changes in Fund Balances	(40,141)	(149,873)	(9,361)	209,026	0
Fund Balances (Deficit) at Beginning of Year	(352,526)	(2,874)	22,788	669,569	12,442
Fund Balances (Deficit) at End of Year	(\$392,667)	(\$152,747)	\$13,427	\$878,595	\$12,442

University Drive	Issue II	Justice Center	Coliseum Levy	Road Capital	Tax Increment Financing	Courthouse Improvement	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$255,465
0	0	0	0	0	387,965	0	387,965
0	0	0	0	0	0	0	138,691
0	100	0	0	0	0	0	100
386,367	567,326	0	39,308	0	0	0	1,094,701
5,562	172,485	0	0	16,000	0	0	249,743
391,929	739,911	0	39,308	16,000	387,965	0	2,126,665
0	0	0	0	0	216,492	0	216,492
1,011,745	671,308	0	10,044	0	0	824,470	3,405,915
0	0	0	0	0	110,000	0	110,000
23,280	0	0	0	0	58,030	0	97,857
1,035,025	671,308	0	10,044	0	384,522	824,470	3,830,264
(643,096)	68,603	0	29,264	16,000	3,443	(824,470)	(1,703,599)
0	0	0	0	0	2,180,000	0	2,180,000
0	0	0	0	0	0	1,375,000	1,375,000
0	0	0	0	0	(2,180,000)	0	(2,180,000)
0	144,806	0	0	0	0	0	507,800
0	0	0	0	0	0	(18,545)	(18,545)
0	144,806	0	0	0	0	1,356,455	1,864,255
(643,096)	213,409	0	29,264	16,000	3,443	531,985	160,656
9,082	568,527	274,413	39,501	357,130	(711,731)	0	886,321
(\$634,014)	\$781,936	\$274,413	\$68,765	\$373,130	(\$708,288)	\$531,985	\$1,046,977

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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

Marion County Rotary Fund
Marriage License Special Fund
Payroll Fund
Real Estate Escrow Prepayment Fund
Regional Planning Fund
Green Camp Sewer Fund
Soil and Water Fund
Board of Health Fund
Emergency Planning Fund
Marion County Family and Children First Fund
Crawford County Family and Children First Fund

County Park District Fund
DKMM Solid Waste District Fund
Employee Reimbursement Fund
RPC Enterprise Zone Fund
Marion-Crawford Mental Health Board Fund
Marion-Hardin Corrections Commission Fund
Caledonia Sewer Billing Fund
Ohio Elections Commission Fee Fund
Port Authority Fund
Housing Trust Fund
Annexation Fund
Sewer District Rotary Fund

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2010

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
County Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$160,110	\$1,986,715	\$1,934,336	\$212,489
Liabilities				
Undistributed Assets	\$160,110	\$1,986,715	\$1,934,336	\$212,489
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$993,072	\$6,685,735	\$6,352,958	\$1,325,849
Due from External Party	22,897	5,852	22,897	5,852
Total Assets	\$1,015,969	\$6,691,587	\$6,375,855	\$1,331,701
Liabilities				
Undistributed Assets	\$1,015,969	\$6,691,587	\$6,375,855	\$1,331,701
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,699,742	\$44,637,719	\$44,919,546	\$2,417,915
Due from Other Governments	2,745,863	2,635,694	2,745,863	2,635,694
Due from External Party	0	1,796	0	1,796
Property Taxes Receivable	36,707,230	37,761,390	36,707,230	37,761,390
Special Assessments Receivable	1,994,883	2,258,465	1,994,883	2,258,465
Total Assets	\$44,147,718	\$87,295,064	\$86,367,522	\$45,075,260
Liabilities				
Due to Other Governments	\$44,147,718	\$87,295,064	\$86,367,522	\$45,075,260
Marion County Rotary				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,383	\$1,128,399	\$1,142,755	\$5,027
Liabilities				
Due to Other Governments	\$19,383	\$1,128,399	\$1,142,755	\$5,027
Marriage License Special				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,051	\$15,159	\$15,493	\$8,717
Liabilities				
Undistributed Assets	\$9,051	\$15,159	\$15,493	\$8,717

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$447,881	\$26,655,773	\$26,615,646	\$488,008
Liabilities				
Payroll Withholdings	\$447,881	\$26,655,773	\$26,615,646	\$488,008
Real Estate Escrow Prepayment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$494,766	\$1,056,056	\$1,060,070	\$490,752
Liabilities				
Undistributed Assets	\$494,766	\$1,056,056	\$1,060,070	\$490,752
Regional Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$45,270	\$344,620	\$323,091	\$66,799
Liabilities				
Undistributed Assets	\$45,270	\$344,620	\$323,091	\$66,799
Green Camp Sewer				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,807	\$108,137	\$107,643	\$3,301
Liabilities				
Due to Other Governments	\$2,807	\$108,137	\$107,643	\$3,301
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$79,525	\$93,987	\$123,386	\$50,126
Liabilities				
Undistributed Assets	\$79,525	\$93,987	\$123,386	\$50,126
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$380,265	\$3,132,037	\$2,506,702	\$1,005,600
Due from External Party	0	125	0	125
Total Assets	\$380,265	\$3,132,162	\$2,506,702	\$1,005,725
Liabilities				
Undistributed Assets	\$380,265	\$3,132,162	\$2,506,702	\$1,005,725

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$23,337	\$18,240	\$17,066	\$24,511
Liabilities				
Undistributed Assets	\$23,337	\$18,240	\$17,066	\$24,511
Marion County Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$76,669	\$575,509	\$536,072	\$116,106
Liabilities				
Undistributed Assets	\$76,669	\$575,509	\$536,072	\$116,106
Crawford County Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$113,627	\$379,384	\$403,113	\$89,898
Liabilities				
Undistributed Assets	\$113,627	\$379,384	\$403,113	\$89,898
County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$55,486	\$260,322	\$313,262	\$2,546
Liabilities				
Undistributed Assets	\$55,486	\$260,322	\$313,262	\$2,546
DKMM Solid Waste District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$507,561	\$1,539,150	\$1,483,335	\$563,376
Due from External Party	0	67	0	67
<i>Total Assets</i>	\$507,561	\$1,539,217	\$1,483,335	\$563,443
Liabilities				
Undistributed Assets	\$507,561	\$1,539,217	\$1,483,335	\$563,443
Employee Reimbursement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,861	\$17,127	\$21,572	\$416
Liabilities				
Due to Employees	\$4,861	\$17,127	\$21,572	\$416

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
RPC Enterprise Zone				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,195	\$7,700	\$6,666	\$31,229
Liabilities				
Undistributed Assets	\$30,195	\$7,700	\$6,666	\$31,229
Marion-Crawford Mental Health Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,979,792	\$7,532,591	\$7,124,266	\$3,388,117
Liabilities				
Undistributed Assets	\$2,979,792	\$7,532,591	\$7,124,266	\$3,388,117
Marion-Hardin Corrections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$486,547	\$3,500,738	\$3,878,380	\$108,905
Due from External Party	1,520	1,097	1,520	1,097
Total Assets	\$488,067	\$3,501,835	\$3,879,900	\$110,002
Liabilities				
Undistributed Assets	\$488,067	\$3,501,835	\$3,879,900	\$110,002
Caledonia Sewer Billing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,480	\$96,235	\$97,480	\$1,235
Liabilities				
Due to Other Governments	\$2,480	\$96,235	\$97,480	\$1,235
Ohio Elections Commission Fee				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,750	\$210	\$0	\$5,960
Liabilities				
Due to Other Governments	\$5,750	\$210	\$0	\$5,960
Port Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$25,273	\$0	\$100	\$25,173
Liabilities				
Undistributed Assets	\$25,273	\$0	\$100	\$25,173

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$52,859	\$197,936	\$196,773	\$54,022
Liabilities				
Undistributed Assets	\$52,859	\$197,936	\$196,773	\$54,022
Annexation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,250	\$0	\$0	\$1,250
Liabilities				
Due to Other Governments	\$1,250	\$0	\$0	\$1,250
Sewer District Rotary				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,417	\$3,318	\$0	\$4,735
Liabilities				
Undistributed Assets	\$1,417	\$3,318	\$0	\$4,735
Total - All Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,545,794	\$91,300,347	\$90,892,417	\$8,953,724
Cash and Cash Equivalents in Segregated Accounts	1,153,182	8,672,450	8,287,294	1,538,338
Due from Other Governments	2,745,863	2,635,694	2,745,863	2,635,694
Due from External Party	24,417	8,937	24,417	8,937
Property Taxes Receivable	36,707,230	37,761,390	36,707,230	37,761,390
Special Assessments Receivable	1,994,883	2,258,465	1,994,883	2,258,465
Total Assets	\$51,171,369	\$142,637,283	\$140,652,104	\$53,156,548
Liabilities				
Due to Employees	\$4,861	\$17,127	\$21,572	\$416
Due to Other Governments	44,179,388	88,628,045	87,715,400	45,092,033
Undistributed Assets	6,539,239	27,336,338	26,299,486	7,576,091
Payroll Withholdings	447,881	26,655,773	26,615,646	488,008
Total Liabilities	\$51,171,369	\$142,637,283	\$140,652,104	\$53,156,548

**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, 2010

	<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	\$2,159,700	\$2,159,700	\$2,065,453	(\$94,247)
Sales Taxes	6,200,000	6,448,000	6,567,073	119,073
Charges for Services	2,628,684	2,742,877	2,643,683	(99,194)
Licenses and Permits	3,500	3,500	3,082	(418)
Fines and Forfeitures	359,000	359,000	275,183	(83,817)
Intergovernmental	2,019,831	2,115,891	2,240,679	124,788
Interest	369,715	369,715	368,833	(882)
Other	325,435	634,830	683,452	48,622
Total Revenues	14,065,865	14,833,513	14,847,438	13,925
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	317,102	317,102	317,102	0
Fringe Benefits	47,686	49,796	49,488	308
Materials and Supplies	22,800	21,700	20,549	1,151
Contractual Services	6,771	14,831	21,424	(6,593)
Other	8,429	9,479	9,349	130
Total County Commissioners	402,788	412,908	417,912	(5,004)
Auditor				
Personal Services	259,390	249,145	249,121	24
Fringe Benefits	30,020	40,425	40,120	305
Materials and Supplies	5,000	3,959	3,959	0
Contractual Services	100	0	0	0
Other	2,300	4,536	4,313	223
Total Auditor	296,810	298,065	297,513	552
Treasurer				
Personal Services	107,059	106,905	106,073	832
Fringe Benefits	16,553	17,290	17,107	183
Materials and Supplies	10,263	10,263	10,241	22
Contractual Services	1,600	1,600	0	1,600
Other	2,628	2,628	2,628	0
Total Treasurer	138,103	138,686	136,049	2,637
Prosecutor				
Personal Services	538,031	585,690	578,030	7,660
Fringe Benefits	108,456	125,238	108,766	16,472
Materials and Supplies	6,953	8,953	7,493	1,460
Contractual Services	101,270	131,543	113,618	17,925
Capital Outlay	725	6,225	5,500	725
Other	33,695	33,695	33,065	630
Total Prosecutor	789,130	891,344	846,472	44,872

(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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Personnel Department				
Other	\$473	\$473	\$0	\$473
Data Processing Board				
Fringe Benefits	0	321	321	0
Materials and Supplies	7,000	4,251	4,197	54
Contractual Services	122,572	110,146	110,146	0
Capital Outlay	0	8,247	8,247	0
Other	11,904	11,404	11,404	0
Total Data Processing Board	141,476	134,369	134,315	54
Board of Elections				
Personal Services	304,745	304,745	288,803	15,942
Fringe Benefits	31,341	32,654	32,352	302
Materials and Supplies	55,180	49,767	19,137	30,630
Contractual Services	97,448	85,334	50,809	34,525
Capital Outlay	0	12,232	12,232	0
Other	2,000	2,000	154	1,846
Total Board of Elections	490,714	486,732	403,487	83,245
Maintenance and Operation				
Personal Services	92,040	92,040	92,040	0
Fringe Benefits	14,136	14,586	14,161	425
Materials and Supplies	3,828	2,118	2,118	0
Contractual Services	25,278	25,263	25,263	0
Total Maintenance and Operation	135,282	134,007	133,582	425
Recorder				
Personal Services	165,203	165,203	165,133	70
Fringe Benefits	24,476	25,195	24,931	264
Materials and Supplies	325	950	927	23
Contractual Services	16,866	13,134	10,913	2,221
Capital Outlay	0	4,600	4,600	0
Other	500	500	489	11
Total Recorder	207,370	209,582	206,993	2,589
Postage				
Materials and Supplies	105,000	113,158	98,658	14,500
Other Legislative and Executive				
Fringe Benefits	1,462,656	1,175,658	1,022,608	153,050
Materials and Supplies	7,363	12,363	12,363	0
Contractual Services	659,187	806,267	713,098	93,169
Other	4,500	4,500	4,500	0
Total Other Legislative and Executive	2,133,706	1,998,788	1,752,569	246,219
Total General Government - Legislative and Executive	4,840,852	4,818,112	4,427,550	390,562

(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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Court of Appeals				
Other	\$18,820	\$18,820	\$18,059	\$761
Common Pleas Court				
Personal Services	281,612	283,130	282,725	405
Fringe Benefits	43,509	44,883	43,771	1,112
Materials and Supplies	8,200	7,714	7,652	62
Contractual Services	47,956	52,719	46,498	6,221
Capital Outlay	0	1,350	1,350	0
Other	4,150	4,119	4,072	47
Total Common Pleas Court	385,427	393,915	386,068	7,847
Jury Commission				
Personal Services	2,795	2,830	2,827	3
Fringe Benefits	432	450	433	17
Materials and Supplies	9,035	8,614	8,518	96
Total Jury Commission	12,262	11,894	11,778	116
Family Court				
Personal Services	495,219	543,160	516,602	26,558
Fringe Benefits	76,511	85,901	79,906	5,995
Materials and Supplies	11,000	10,901	10,901	0
Contractual Services	59,827	56,166	49,364	6,802
Capital Outlay	0	1,153	1,153	0
Other	14,554	16,065	16,065	0
Total Family Court	657,111	713,346	673,991	39,355
Probate Court				
Personal Services	125,025	144,807	125,025	19,782
Fringe Benefits	19,316	19,863	19,054	809
Materials and Supplies	5,349	5,148	5,148	0
Contractual Services	43,609	43,160	41,296	1,864
Other	400	600	590	10
Total Probate Court	193,699	213,578	191,113	22,465
Clerk of Courts				
Personal Services	341,312	353,312	331,671	21,641
Fringe Benefits	58,400	59,798	52,728	7,070
Materials and Supplies	75,208	74,437	72,821	1,616
Contractual Services	82,492	53,796	46,473	7,323
Capital Outlay	0	1,293	0	1,293
Other	1,950	1,950	1,039	911
Total Clerk of Courts	559,362	544,586	504,732	39,854

(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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Municipal Court				
Personal Services	\$104,423	\$104,423	\$96,498	\$7,925
Fringe Benefits	14,291	14,652	14,221	431
Contractual Services	3,000	3,000	1,294	1,706
Other	2,000	2,000	1,821	179
Total Municipal Court	123,714	124,075	113,834	10,241
Total General Government - Judicial	1,950,395	2,020,214	1,899,575	120,639
Total General Government	6,791,247	6,838,326	6,327,125	511,201
Public Safety				
Adult Probation				
Personal Services	187,394	187,394	187,394	0
Fringe Benefits	0	4,519	4,255	264
Materials and Supplies	1,000	1,000	1,000	0
Other	6,426	1,448	1,192	256
Total Adult Probation	194,820	194,361	193,841	520
Juvenile Probation				
Personal Services	108,106	108,106	108,106	0
Fringe Benefits	16,702	17,160	17,059	101
Other	1,096	1,000	982	18
Total Juvenile Probation	125,904	126,266	126,147	119
Detention Home				
Personal Services	756,715	762,968	759,915	3,053
Fringe Benefits	116,912	126,657	123,436	3,221
Materials and Supplies	93,858	87,879	83,814	4,065
Contractual Services	86,700	73,751	68,532	5,219
Capital Outlay	470	24,144	24,104	40
Other	9,010	12,722	12,680	42
Total Detention Home	1,063,665	1,088,121	1,072,481	15,640
Coroner				
Personal Services	61,771	61,771	61,771	0
Fringe Benefits	9,544	9,800	9,548	252
Materials and Supplies	348	300	226	74
Contractual Services	76,904	70,868	70,551	317
Other	1,647	1,647	1,647	0
Total Coroner	150,214	144,386	143,743	643

(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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff				
Personal Services	\$1,588,208	\$1,742,286	\$1,716,485	\$25,801
Fringe Benefits	369,134	368,334	365,369	2,965
Materials and Supplies	252,474	258,588	236,936	21,652
Contractual Services	2,831,148	2,821,063	2,786,142	34,921
Capital Outlay	2,097	19,651	18,902	749
Other	53,184	49,684	39,829	9,855
Total Sheriff	<u>5,096,245</u>	<u>5,259,606</u>	<u>5,163,663</u>	<u>95,943</u>
Total Public Safety	<u>6,630,848</u>	<u>6,812,740</u>	<u>6,699,875</u>	<u>112,865</u>
Public Works				
Engineer				
Materials and Supplies	7,779	8,444	7,005	1,439
Contractual Services	2,200	1,395	1,337	58
Capital Outlay	611	607	607	0
Other	3,550	3,371	3,371	0
Total Public Works	<u>14,140</u>	<u>13,817</u>	<u>12,320</u>	<u>1,497</u>
Health				
Agriculture				
Contractual Services	45,750	45,750	45,500	250
Tuberculosis				
Contractual Services	2,000	6,000	2,852	3,148
Other Health				
Contractual Services	169,233	208,338	196,062	12,276
Total Health	<u>216,983</u>	<u>260,088</u>	<u>244,414</u>	<u>15,674</u>
Human Services				
Soldiers Relief				
Personal Services	27,823	27,823	26,998	825
Fringe Benefits	4,262	5,087	4,969	118
Materials and Supplies	14,454	18,841	16,501	2,340
Contractual Services	3,037	3,093	3,093	0
Capital Outlay	0	5,420	5,420	0
Other	76,063	69,832	63,663	6,169
Total Soldiers Relief	<u>125,639</u>	<u>130,096</u>	<u>120,644</u>	<u>9,452</u>
Veteran Services				
Personal Services	156,309	156,309	154,445	1,864
Fringe Benefits	23,250	23,250	23,078	172
Materials and Supplies	1,999	1,999	1,982	17
Contractual Services	6,000	7,000	6,500	500
Total Veteran Services	<u>187,558</u>	<u>188,558</u>	<u>186,005</u>	<u>2,553</u>
Total Human Services	<u>313,197</u>	<u>318,654</u>	<u>306,649</u>	<u>12,005</u>

(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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Conservation and Recreation				
Historical Society				
Contractual Services	\$2,000	\$2,000	\$2,000	\$0
Other				
Miscellaneous				
Personal Services	70,000	43,965	0	43,965
Contractual Services	490,418	518,005	506,710	11,295
Other	36,700	132,505	103,464	29,041
Total Other	597,118	694,475	610,174	84,301
Intergovernmental	303,630	303,630	308,527	(4,897)
Total Expenditures	14,869,163	15,243,730	14,511,084	732,646
Excess of Revenues Over (Under) Expenditures	(803,298)	(410,217)	336,354	746,571
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	95,753	95,753
Advances - Out	0	0	(224,698)	(224,698)
Transfers - In	37,500	37,500	37,500	0
Transfers - Out	(475,510)	(443,645)	(591,053)	(147,408)
Total Other Financing Sources (Uses)	(438,010)	(406,145)	(682,498)	(276,353)
Changes in Fund Balance	(1,241,308)	(816,362)	(346,144)	470,218
Fund Balance at Beginning of Year	2,610,753	2,610,753	2,610,753	0
Prior Year Outstanding Advances	240,331	240,331	0	(240,331)
Prior Year Encumbrances Appropriated	287,167	287,167	287,167	0
Fund Balance at End of Year	<u>\$1,896,943</u>	<u>\$2,321,889</u>	<u>\$2,551,776</u>	<u>\$229,887</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, 2010

	<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	\$300,000	\$300,000	\$263,867	(\$36,133)
Intergovernmental	8,092,000	8,092,000	5,473,912	(2,618,088)
Other	4,500	4,500	5,210	710
Total Revenues	8,396,500	8,396,500	5,742,989	(2,653,511)
<u>Expenditures</u>				
Current				
Human Services				
Administrative				
Personal Services	2,300,000	2,300,000	2,141,700	158,300
Fringe Benefits	1,037,000	927,632	731,214	196,418
Materials and Supplies	149,538	151,190	109,074	42,116
Contractual Services	2,471,470	2,446,478	1,958,820	487,658
Capital Outlay	91,176	84,176	39,963	44,213
Other	127,260	117,135	92,405	24,730
Total Administrative	6,176,444	6,026,611	5,073,176	953,435
Public Assistance				
Personal Services	150,000	150,000	135,181	14,819
Fringe Benefits	66,000	66,000	48,915	17,085
Materials and Supplies	5,000	5,000	1,023	3,977
Contractual Services	2,561,750	2,503,262	538,403	1,964,859
Other	24,140	24,066	20,542	3,524
Total Public Assistance	2,806,890	2,748,328	744,064	2,004,264
Total Expenditures	8,983,334	8,774,939	5,817,240	2,957,699
Excess of Revenues				
Under Expenditures	(586,834)	(378,439)	(74,251)	304,188
<u>Other Financing Sources</u>				
Transfers - In	300,000	300,000	326,482	26,482
Changes in Fund Balance	(286,834)	(78,439)	252,231	330,670
Fund Balance at Beginning of Year	265,203	265,203	265,203	0
Prior Year Encumbrances Appropriated	286,834	286,834	286,834	0
Fund Balance at End of Year	\$265,203	\$473,598	\$804,268	\$330,670

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, 2010

	<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	\$138,383	\$88,383
Fines and Forfeitures	20,000	20,000	20,159	159
Intergovernmental	3,995,000	3,995,000	4,218,255	223,255
Interest	1,500	1,500	966	(534)
Other	150,000	150,000	57,112	(92,888)
Total Revenues	4,216,500	4,216,500	4,434,875	218,375
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	1,390,174	1,412,174	1,405,205	6,969
Fringe Benefits	675,500	613,500	551,333	62,167
Materials and Supplies	985,832	997,715	890,836	106,879
Contractual Services	951,662	955,579	913,033	42,546
Capital Outlay	205,000	196,500	191,439	5,061
Other	70,000	70,000	55,055	14,945
Total Expenditures	4,278,168	4,245,468	4,006,901	238,567
Excess of Revenues Over (Under) Expenditures	(61,668)	(28,968)	427,974	456,942
<u>Other Financing Uses</u>				
Transfers - Out	(175,000)	(165,000)	(144,829)	20,171
Changes in Fund Balance	(236,668)	(193,968)	283,145	477,113
Fund Balance at Beginning of Year	574,759	574,759	574,759	0
Prior Year Encumbrances Appropriated	82,415	82,415	82,415	0
Fund Balance at End of Year	\$420,506	\$463,206	\$940,319	\$477,113

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, 2010

	<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	\$1,123,000	\$1,123,000	\$1,045,982	(\$77,018)
Charges for Services	32,750	32,750	36,746	3,996
Intergovernmental	1,897,850	1,897,850	2,241,706	343,856
Other	60,500	60,500	48,475	(12,025)
Total Revenues	3,114,100	3,114,100	3,372,909	258,809
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	1,408,404	1,464,404	1,459,569	4,835
Fringe Benefits	606,414	609,414	465,865	143,549
Materials and Supplies	79,350	103,161	86,327	16,834
Contractual Services	1,520,253	1,417,442	1,171,706	245,736
Capital Outlay	19,875	39,875	29,639	10,236
Other	19,950	19,950	14,460	5,490
Total Expenditures	3,654,246	3,654,246	3,227,566	426,680
Changes in Fund Balance	(540,146)	(540,146)	145,343	685,489
Fund Balance at Beginning of Year	4,336,509	4,336,509	4,336,509	0
Prior Year Encumbrances Appropriated	2,603	2,603	2,603	0
Fund Balance at End of Year	\$3,798,966	\$3,798,966	\$4,484,455	\$685,489

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, 2010

	<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	\$2,444,777	\$44,777
Intergovernmental	3,042,200	2,777,776	3,199,878	422,102
Other	868,500	1,345,955	1,057,630	(288,325)
Total Revenues	<u>6,310,700</u>	<u>6,523,731</u>	<u>6,702,285</u>	<u>178,554</u>
<u>Expenditures</u>				
Current				
Health				
Personal Services	2,700,000	2,710,000	2,709,924	76
Fringe Benefits	1,192,400	1,677,875	1,651,664	26,211
Materials and Supplies	247,029	222,482	197,327	25,155
Contractual Services	5,214,369	3,368,161	2,895,359	472,802
Capital Outlay	21,450	13,536	13,532	4
Other	145,644	108,800	96,618	12,182
Total Expenditures	<u>9,520,892</u>	<u>8,100,854</u>	<u>7,564,424</u>	<u>536,430</u>
Excess of Revenues Under Expenditures	(3,210,192)	(1,577,123)	(862,139)	714,984
<u>Other Financing Uses</u>				
Transfers - Out	(260,000)	(260,000)	(260,000)	0
Changes in Fund Balance	(3,470,192)	(1,837,123)	(1,122,139)	714,984
Fund Balance at Beginning of Year	5,435,890	5,435,890	5,435,890	0
Prior Year Encumbrances Appropriated	1,399,447	1,399,447	1,399,447	0
Fund Balance at End of Year	<u>\$3,365,145</u>	<u>\$4,998,214</u>	<u>\$5,713,198</u>	<u>\$714,984</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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$14,395,815	\$5,053,999	(\$9,341,816)
<u>Expenditures</u>			
Capital Outlay	15,124,382	4,193,880	10,930,502
Excess of Revenues Over (Under) Expenditures	(728,567)	860,119	1,588,686
<u>Other Financing Uses</u>			
Advances - Out	0	(354,000)	(354,000)
Changes in Fund Balance	(728,567)	506,119	1,234,686
Fund Balance at Beginning of Year	890,627	890,627	0
Prior Year Outstanding Advances	(354,000)	0	354,000
Prior Year Encumbrances Appropriated	191,940	191,940	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$1,588,686</u>	<u>\$1,588,686</u>

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,092,000	\$1,050,900	(\$41,100)
Tap In Fees	1,000	78,249	77,249
Interest	19,020	3,963	(15,057)
Other	0	3,361	3,361
Total Revenues	1,112,020	1,136,473	24,453
<u>Expenses</u>			
Personal Services	395,000	369,377	25,623
Fringe Benefits	77,900	62,915	14,985
Materials and Supplies	56,950	28,463	28,487
Contractual Services	310,622	266,288	44,334
Capital Outlay	88,000	78,507	9,493
Other	46,878	32,525	14,353
Debt Service			
Principal Retirement	146,700	125,809	20,891
Interest Expense	92,000	86,816	5,184
Total Expenses	1,214,050	1,050,700	163,350
Changes in Fund Balance	(102,030)	85,773	187,803
Fund Balance at Beginning of Year	3,010,197	3,010,197	0
Prior Year Encumbrances Appropriated	37,130	37,130	0
Fund Balance at End of Year	\$2,945,297	\$3,133,100	\$187,803

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,330,000	\$1,269,162	(\$60,838)
<u>Expenditures</u>			
Current			
Human Services			
Personal Services	500,000	458,972	41,028
Fringe Benefits	219,000	186,963	32,037
Materials and Supplies	3,500	1,011	2,489
Contractual Services	366,097	298,639	67,458
Other	307,500	283,043	24,457
Total Expenditures	1,396,097	1,228,628	167,469
Excess of Revenues Over (Under) Expenditures	(66,097)	40,534	106,631
<u>Other Financing Sources</u>			
Transfers - In	20,000	20,000	0
Changes in Fund Balance	(46,097)	60,534	106,631
Fund Balance at Beginning of Year	645,506	645,506	0
Prior Year Encumbrances Appropriated	67,675	67,675	0
Fund Balance at End of Year	\$667,084	\$773,715	\$106,631

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Mental Health Special Revenue Fund
 For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$815,000	\$802,264	(\$12,736)
Intergovernmental	246,138	258,874	12,736
Total Revenues	1,061,138	1,061,138	0
<u>Expenditures</u>			
Intergovernmental	1,061,138	1,061,138	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$650,300	\$595,263	(\$55,037)
Other	20,200	3,751	(16,449)
Total Revenues	<u>670,500</u>	<u>599,014</u>	<u>(71,486)</u>
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	265,347	262,459	2,888
Fringe Benefits	85,996	77,318	8,678
Materials and Supplies	13,515	10,720	2,795
Contractual Services	157,365	80,620	76,745
Capital Outlay	16,000	6,000	10,000
Other	17,000	7,663	9,337
Total Expenditures	<u>555,223</u>	<u>444,780</u>	<u>110,443</u>
Changes in Fund Balance	115,277	154,234	38,957
Fund Balance at Beginning of Year	661,478	661,478	0
Prior Year Encumbrances Appropriated	<u>30,905</u>	<u>30,905</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$807,660</u></u>	<u><u>\$846,617</u></u>	<u><u>\$38,957</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
North Central Ohio Rehabilitation Center Special Revenue Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$3,500	\$1,990	(\$1,510)
Intergovernmental	1,300,500	1,201,496	(\$99,004)
Other	965	44,825	43,860
Total Revenues	<u>1,304,965</u>	<u>1,248,311</u>	<u>(56,654)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	712,737	710,648	2,089
Fringe Benefits	360,000	251,720	108,280
Materials and Supplies	96,224	68,766	27,458
Contractual Services	190,832	123,066	67,766
Capital Outlay	60,000	55,844	4,156
Other	38,304	18,816	19,488
Total Expenditures	<u>1,458,097</u>	<u>1,228,860</u>	<u>229,237</u>
Excess of Revenues Over (Under) Expenditures	<u>(153,132)</u>	<u>19,451</u>	<u>172,583</u>
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	50,000	50,000
Advances - Out	0	(50,000)	(50,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(153,132)	19,451	172,583
Fund Balance at Beginning of Year	170,564	170,564	0
Prior Year Encumbrances Appropriated	20,052	20,052	0
Fund Balance at End of Year	<u>\$37,484</u>	<u>\$210,067</u>	<u>\$172,583</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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$85,561	\$52,201	(\$33,360)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	38,360	28,340	10,020
Fringe Benefits	24,941	4,230	20,711
Contractual Services	18,600	13,936	4,664
Capital Outlay	3,000	3,000	0
Other	660	50	610
Total Expenditures	85,561	49,556	36,005
Excess of Revenues Over Expenditures	0	2,645	2,645
<u>Other Financing Sources</u>			
Transfers - In	0	15,000	15,000
Changes in Fund Balance	0	17,645	17,645
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$17,645	\$17,645

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$24,698	\$24,698	\$0
Intergovernmental	145,578	62,120	(83,458)
Other	16,108	11,527	(4,581)
Total Revenues	186,384	98,345	(88,039)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	51,567	51,567	0
Fringe Benefits	19,977	19,259	718
Materials and Supplies	1,000	441	559
Contractual Services	5,621	4,068	1,553
Capital Outlay	2,000	0	2,000
Other	112,525	26,707	85,818
Total Expenditures	192,690	102,042	90,648
Changes in Fund Balance	(6,306)	(3,697)	2,609
Fund Balance at Beginning of Year	5,173	5,173	0
Prior Year Encumbrances Appropriated	1,301	1,301	0
Fund Balance at End of Year	\$168	\$2,777	\$2,609

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$11,000	\$17,321	\$6,321
Intergovernmental	31,420	18,861	(12,559)
Interest	250	62	(188)
Other	1,901	15,260	13,359
Total Revenues	44,571	51,504	6,933
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	117,537	74,382	43,155
Changes in Fund Balance	(72,966)	(22,878)	50,088
Fund Balance at Beginning of Year	79,052	79,052	0
Prior Year Encumbrances Appropriated	932	932	0
Fund Balance at End of Year	<u>\$7,018</u>	<u>\$57,106</u>	<u>\$50,088</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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$14,000	\$7,485	(\$6,515)
Interest	185	41	(144)
Other	12,000	24,287	12,287
Total Revenues	26,185	31,813	5,628
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	38,184	29,244	8,940
Changes in Fund Balance	(11,999)	2,569	14,568
Fund Balance at Beginning of Year	22,261	22,261	0
Prior Year Encumbrances Appropriated	11,209	11,209	0
Fund Balance at End of Year	\$21,471	\$36,039	\$14,568

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$145,000	\$148,630	\$3,630
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	220,000	176,490	43,510
Fringe Benefits	41,700	30,611	11,089
Contractual Services	10,000	0	10,000
Capital Outlay	25,000	0	25,000
Other	127,610	94,700	32,910
Total Expenditures	424,310	301,801	122,509
Changes in Fund Balance	(279,310)	(153,171)	126,139
Fund Balance at Beginning of Year	398,418	398,418	0
Prior Year Encumbrances Appropriated	1,257	1,257	0
Fund Balance at End of Year	\$120,365	\$246,504	\$126,139

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
PEACE Program Special Revenue Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$9,500	\$10,348	\$848
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	1,300	1,117	183
Contractual Services	16,150	14,150	2,000
Total Expenditures	17,450	15,267	2,183
Changes in Fund Balance	(7,950)	(4,919)	3,031
Fund Balance at Beginning of Year	9,706	9,706	0
Prior Year Encumbrances Appropriated	1,275	1,275	0
Fund Balance at End of Year	<u>\$3,031</u>	<u>\$6,062</u>	<u>\$3,031</u>

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,000	\$4,658	(\$342)
Intergovernmental	0	944	944
Other	0	680	680
Total Revenues	5,000	6,282	1,282
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	11,000	9,544	1,456
Excess of Revenues			
Under Expenditures	(6,000)	(3,262)	2,738
<u>Other Financing Sources</u>			
Transfers - In	0	1,805	1,805
Changes in Fund Balance	(6,000)	(1,457)	4,543
Fund Balance at Beginning of Year	6,187	6,187	0
Fund Balance at End of Year	\$187	\$4,730	\$4,543

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$335,749	\$347,249	\$11,500
Other	0	211	211
Total Revenues	335,749	347,460	11,711
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	214,767	213,538	1,229
Fringe Benefits	74,838	70,687	4,151
Materials and Supplies	16,602	14,785	1,817
Contractual Services	30,149	29,187	962
Capital Outlay	13,502	13,502	0
Other	5,200	2,986	2,214
Total Expenditures	355,058	344,685	10,373
Excess of Revenues Over (Under) Expenditures	(19,309)	2,775	22,084
<u>Other Financing Uses</u>			
Transfers - Out	(1,805)	(1,805)	0
Changes in Fund Balance	(21,114)	970	22,084
Fund Balance at Beginning of Year	50,780	50,780	0
Prior Year Outstanding Advances	(6,573)	0	6,573
Fund Balance at End of Year	\$23,093	\$51,750	\$28,657

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$10,000	\$9,721	(\$279)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	10,455	4,236	6,219
Changes in Fund Balance	(455)	5,485	5,940
Fund Balance at Beginning of Year	7,856	7,856	0
Prior Year Encumbrances Appropriated	871	871	0
Fund Balance at End of Year	<u>\$8,272</u>	<u>\$14,212</u>	<u>\$5,940</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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,352	\$31,280	(\$9,072)
Intergovernmental	26,082	26,082	0
Total Revenues	66,434	57,362	(9,072)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	51,000	27,192	23,808
Fringe Benefits	45,852	30,300	15,552
Materials and Supplies	3,000	2,322	678
Contractual Services	6,000	5,789	211
Capital Outlay	1,001	1,001	0
Other	7,410	7,410	0
Total Expenditures	114,263	74,014	40,249
Excess of Revenues Under Expenditures	(47,829)	(16,652)	31,177
<u>Other Financing Sources (Uses)</u>			
Transfers - In	0	150	150
Transfers - Out	(15,000)	(15,000)	0
Total Other Financing Sources (Uses)	(15,000)	(14,850)	150
Changes in Fund Balance	(62,829)	(31,502)	31,327
Fund Balance at Beginning of Year	56,246	56,246	0
Prior Year Outstanding Advances	9,573	0	(9,573)
Fund Balance at End of Year	\$2,990	\$24,744	\$21,754

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Impact Special Revenue Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$16,000	\$16,080	\$80
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	9,042	6,083	2,959
Fringe Benefits	1,397	689	708
Materials and Supplies	300	0	300
Contractual Services	700	500	200
Total Expenditures	11,439	7,272	4,167
Changes in Fund Balance	4,561	8,808	4,247
Fund Balance at Beginning of Year	305	305	0
Fund Balance at End of Year	\$4,866	\$9,113	\$4,247

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$800	\$1,082	\$282
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	8,000	0	8,000
Changes in Fund Balance	(7,200)	1,082	8,282
Fund Balance at Beginning of Year	8,982	8,982	0
Fund Balance at End of Year	<u>\$1,782</u>	<u>\$10,064</u>	<u>\$8,282</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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$43,956	\$43,956	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	33,124	31,756	1,368
Fringe Benefits	5,757	5,580	177
Materials and Supplies	5,935	4,245	1,690
Capital Outlay	1,554	1,554	0
Other	1,784	734	1,050
Total Expenditures	48,154	43,869	4,285
Changes in Fund Balance	(4,198)	87	4,285
Fund Balance at Beginning of Year	14,416	14,416	0
Prior Year Outstanding Advances	(3,000)	0	3,000
Fund Balance at End of Year	\$7,218	\$14,503	\$7,285

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$1,300	\$1,300	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Other	9,051	5,939	3,112
Changes in Fund Balance	(7,751)	(4,639)	3,112
Fund Balance at Beginning of Year	11,262	11,262	0
Prior Year Encumbrances Appropriated	588	588	0
Fund Balance at End of Year	<u>\$4,099</u>	<u>\$7,211</u>	<u>\$3,112</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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$760,033	\$743,969	(\$16,064)
Other	625	3,284	2,659
Total Revenues	760,658	747,253	(13,405)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	365,000	362,581	2,419
Fringe Benefits	110,000	95,332	14,668
Materials and Supplies	17,104	10,532	6,572
Contractual Services	498,168	461,926	36,242
Capital Outlay	4,000	103	3,897
Other	15,000	8,108	6,892
Total Expenditures	1,009,272	938,582	70,690
Changes in Fund Balance	(248,614)	(191,329)	57,285
Fund Balance at Beginning of Year	264,940	264,940	0
Prior Year Encumbrances Appropriated	93,093	93,093	0
Fund Balance at End of Year	\$109,419	\$166,704	\$57,285

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,700	\$2,028	\$328
Licenses and Permits	145,000	156,566	11,566
Fines and Forfeitures	24,000	27,652	3,652
Other	500	870	370
	<hr/>	<hr/>	<hr/>
Total Revenues	171,200	187,116	15,916
<u>Expenditures</u>			
Current			
Health			
Personal Services	82,402	82,044	358
Fringe Benefits	41,163	17,037	24,126
Materials and Supplies	19,010	18,039	971
Contractual Services	21,355	21,319	36
Capital Outlay	1,269	1,269	0
Other	50	40	10
	<hr/>	<hr/>	<hr/>
Total Expenditures	165,249	139,748	25,501
Changes in Fund Balance	5,951	47,368	41,417
Fund Balance at Beginning of Year	213,026	213,026	0
Prior Year Encumbrances Appropriated	2,086	2,086	0
	<hr/>	<hr/>	<hr/>
Fund Balance at End of Year	\$221,063	\$262,480	\$41,417

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$56,778	\$69,044	\$12,266
<u>Expenditures</u>			
Current			
Public Works			
Materials and Supplies	5,000	1,099	3,901
Contractual Services	106,457	75,154	31,303
Total Expenditures	111,457	76,253	35,204
Changes in Fund Balance	(54,679)	(7,209)	47,470
Fund Balance at Beginning of Year	63,570	63,570	0
Prior Year Encumbrances Appropriated	10,150	10,150	0
Fund Balance at End of Year	\$19,041	\$66,511	\$47,470

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$94,600	\$20,500	(\$74,100)
Interest	0	85	85
Other	10,839	11,925	1,086
Total Revenues	<u>105,439</u>	<u>32,510</u>	<u>(72,929)</u>
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	10,939	2,939	8,000
Capital Outlay	97,903	21,685	76,218
Total Expenditures	<u>108,842</u>	<u>24,624</u>	<u>84,218</u>
Changes in Fund Balance	(3,403)	7,886	11,289
Fund Balance at Beginning of Year	<u>109,734</u>	<u>109,734</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$106,331</u></u>	<u><u>\$117,620</u></u>	<u><u>\$11,289</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Ohio Children's Trust Special Revenue Fund
 For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$20,427	\$19,500	(\$927)
<u>Expenditures</u>			
Current			
Human Services			
Contractual Services	30,640	21,114	9,526
Changes in Fund Balance	(10,213)	(1,614)	8,599
Fund Balance at Beginning of Year	10,213	10,213	0
Fund Balance at End of Year	\$0	\$8,599	\$8,599

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Prosecutor Special Revenue Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$90,273	\$57,796	(\$32,477)
Other	6,000	337	(5,663)
Total Revenues	<u>96,273</u>	<u>58,133</u>	<u>(38,140)</u>
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	77,325	74,550	2,775
Fringe Benefits	12,215	11,655	560
Materials and Supplies	1,000	500	500
Contractual Services	6,000	1,353	4,647
Total Expenditures	<u>96,540</u>	<u>88,058</u>	<u>8,482</u>
Changes in Fund Balance	(267)	(29,925)	(29,658)
Fund Balance at Beginning of Year	46,560	46,560	0
Prior Year Encumbrances Appropriated	<u>4,025</u>	<u>4,025</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$50,318</u></u>	<u><u>\$20,660</u></u>	<u><u>(\$29,658)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Treasurer Special Revenue Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$60,000	\$57,796	(\$2,204)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	89,000	67,673	21,327
Fringe Benefits	24,760	15,889	8,871
Materials and Supplies	10,000	1,843	8,157
Contractual Services	500	0	500
Capital Outlay	2,500	2,489	11
Other	7,500	4,422	3,078
Total Expenditures	134,260	92,316	41,944
Changes in Fund Balance	(74,260)	(34,520)	39,740
Fund Balance at Beginning of Year	136,266	136,266	0
Fund Balance at End of Year	\$62,006	\$101,746	\$39,740

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$2,000	\$464	(\$1,536)
<u>Expenditures</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	2,000	464	(1,536)
Fund Balance at Beginning of Year	<u>15,158</u>	<u>15,158</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$17,158</u></u>	<u><u>\$15,622</u></u>	<u><u>(\$1,536)</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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$1,400	\$1,400
<u>Expenditures</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	0	1,400	1,400
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>\$1,400</u></u>	<u><u>\$1,400</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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$101,500	\$79,482	(\$22,018)
Other	1,000	468	(532)
Total Revenues	102,500	79,950	(22,550)
<u>Expenditures</u>			
Current			
Public Works			
Personal Services	36,050	36,050	0
Fringe Benefits	11,390	11,292	98
Materials and Supplies	2,660	2,602	58
Contractual Services	4,900	3,650	1,250
Other	20,341	14,350	5,991
Total Expenditures	75,341	67,944	7,397
Excess of Revenues Over Expenditures	27,159	12,006	(15,153)
<u>Other Financing Sources (Uses)</u>			
Advances - Out	0	(5,000)	(5,000)
Transfers - In	2,000	5,000	3,000
Total Other Financing Sources (Uses)	2,000	0	(2,000)
Changes in Fund Balance	29,159	12,006	(17,153)
Fund Balance at Beginning of Year	7,806	7,806	0
Prior Year Outstanding Advances	(5,000)	0	5,000
Fund Balance at End of Year	\$31,965	\$19,812	(\$12,153)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Juvenile Drug Testing Special Revenue Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
General Government - Judicial			
Other	20	20	0
Changes in Fund Balance	(20)	(20)	0
Fund Balance at Beginning of Year	20	20	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
Computerization Special Revenue Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$161,500	\$131,310	(\$30,190)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	12,000	5,873	6,127
Fringe Benefits	20,000	13,208	6,792
Materials and Supplies	500	0	500
Contractual Services	76,992	74,202	2,790
Capital Outlay	42,350	13,632	28,718
Other	500	0	500
Total Expenditures	152,342	106,915	45,427
Excess of Revenues Over Expenditures	9,158	24,395	15,237
<u>Other Financing Uses</u>			
Transfers - Out	(94,652)	(150)	94,502
Changes in Fund Balance	(85,494)	24,245	109,739
Fund Balance at Beginning of Year	158,293	158,293	0
Prior Year Encumbrances Appropriated	206	206	0
Fund Balance at End of Year	\$73,005	\$182,744	\$109,739

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
GFM Recorder Equipment Special Revenue Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$31,221	\$28,608	(\$2,613)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive Capital Outlay	33,845	27,285	6,560
Changes in Fund Balance	(2,624)	1,323	3,947
Fund Balance at Beginning of Year	17,384	17,384	0
Prior Year Encumbrances Appropriated	1,845	1,845	0
Fund Balance at End of Year	<u>\$16,605</u>	<u>\$20,552</u>	<u>\$3,947</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Certificate of Title Special Revenue Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$250,000	\$373,537	\$123,537
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	148,000	142,640	5,360
Fringe Benefits	98,800	87,904	10,896
Material and Supplies	6,000	5,015	985
Contractual Services	6,000	4,459	1,541
Other	3,500	0	3,500
Total Expenditures	262,300	240,018	22,282
Excess of Revenues Over (Under) Expenditures	(12,300)	133,519	145,819
<u>Other Financing Uses</u>			
Transfers - Out	(37,500)	(37,500)	0
Changes in Fund Balance	(49,800)	96,019	145,819
Fund Balance at Beginning of Year	306,463	306,463	0
Prior Year Encumbrances Appropriated	119	119	0
Fund Balance at End of Year	\$256,782	\$402,601	\$145,819

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Underground Storage Tank Special Revenue Fund
 For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
Health			
Contractual Services	800	800	0
Excess of Revenues Under Expenditures	(800)	(800)	0
<u>Other Financing Sources</u>			
Transfers - In	800	800	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	11,000	11,000	0
Fund Balance at End of Year	<u>\$11,000</u>	<u>\$11,000</u>	<u>\$0</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Paternity Mediation Special Revenue Fund
 For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,500	\$0	(\$1,500)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Contractual Services	1,500	0	1,500
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	1,716	1,716	0
Fund Balance at End of Year	<u>\$1,716</u>	<u>\$1,716</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Special Revenue Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$134,205	\$124,941	(\$9,264)
Intergovernmental	10,798	18,886	8,088
Other	18,850	16,205	(2,645)
Total Revenues	<u>163,853</u>	<u>160,032</u>	<u>(3,821)</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	31,146	30,547	599
Fringe Benefits	16,269	14,809	1,460
Material and Supplies	35,250	33,454	1,796
Contractual Services	79,467	71,672	7,795
Capital Outlay	200	172	28
Other	18,220	14,391	3,829
Total Expenditures	<u>180,552</u>	<u>165,045</u>	<u>15,507</u>
Excess of Revenues Under Expenditures	(16,699)	(5,013)	11,686
<u>Other Financing Sources</u>			
Transfers - In	33,716	33,716	0
Changes in Fund Balance	17,017	28,703	11,686
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$17,017</u></u>	<u><u>\$28,703</u></u>	<u><u>\$11,686</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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,332	\$38	(\$1,294)
<u>Expenditures</u>			
Current			
Judicial			
Contractual Services	1,332	0	1,332
Excess of Revenues Over Expenditures	0	38	38
<u>Other Financing Sources</u>			
Transfers - In	0	1,332	1,332
Changes in Fund Balance	0	1,370	1,370
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$1,370</u>	<u>\$1,370</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Senior Service Levy Special Revenue Fund
 For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$638,133	\$641,811	\$3,678
Intergovernmental	102,521	98,843	(3,678)
Total Revenues	740,654	740,654	0
<u>Expenditures</u>			
Current			
Human Services			
Other	740,654	740,654	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Family Services Special Revenue Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,500	\$3,848	(\$3,652)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	7,000	5,656	1,344
Capital Outlay	4,548	4,405	143
Other	12,000	10,396	1,604
Total Expenditures	23,548	20,457	3,091
Changes in Fund Balance	(16,048)	(16,609)	(561)
Fund Balance at Beginning of Year	59,994	59,994	0
Prior Year Encumbrances Appropriated	200	200	0
Fund Balance at End of Year	\$44,146	\$43,585	(\$561)

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$38,288	\$0	(\$38,288)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	22,400	15,935	6,465
Fringe Benefits	4,154	2,070	2,084
Contractual Services	11,734	7,263	4,471
Total Expenditures	38,288	25,268	13,020
Excess of Revenues Under Expenditures	0	(25,268)	(25,268)
<u>Other Financing Sources</u>			
Advances - In	0	38,288	38,288
Changes in Fund Balance	0	13,020	13,020
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$13,020	\$13,020

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$13,451	\$13,451
Other	24,461	30,023	5,562
Total Revenues	24,461	43,474	19,013
<u>Expenditures</u>			
Debt Service			
General Obligation Note Retirement			
University Boulevard Notes			
Principal Retirement	900,000	900,000	0
Interest and Fiscal Charges	24,681	23,512	1,169
Total General Obligation Note Retirement	924,681	923,512	1,169
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	136,000	136,000	0
Interest and Fiscal Charges	184,310	184,310	0
Job and Family Services Bonds			
Principal Retirement	144,000	144,000	0
Interest and Fiscal Charges	5,760	5,760	0
Regional Jail Bonds			
Principal Retirement	130,000	130,000	0
Interest and Fiscal Charges	130,094	130,094	0
Justice Center Bonds			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	27,856	27,856	0
Courthouse Improvement Bonds			
Principal Retirement	75,000	75,000	0
Interest and Fiscal Charges	48,436	45,265	3,171
Total General Obligation Bond Retirement	911,456	908,285	3,171
Marion Senior Housing			
Interest and Fiscal Charges	9,747	9,747	0
Issue II Loans			
Principal Retirement	16,477	16,477	0
Total Expenditures	1,862,361	1,858,021	4,340
Excess of Revenues Under Expenditures	(1,837,900)	(1,814,547)	23,353

(continued)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bond Retirement Debt Service Fund (continued)
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Other Financing Sources (Uses)</u>			
Notes Issued	\$900,000	\$900,000	\$0
Advances - Out	(14,714)	(14,714)	0
Transfers - In	802,854	157,277	(645,577)
Transfers - Out	(20,616)	(20,616)	0
Total Other Financing Sources (Uses)	<u>1,667,524</u>	<u>1,021,947</u>	<u>(645,577)</u>
Changes in Fund Balance	(170,376)	(792,600)	(622,224)
Fund Balance at Beginning of Year	<u>820,845</u>	<u>820,845</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$650,469</u></u>	<u><u>\$28,245</u></u>	<u><u>(\$622,224)</u></u>

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$2,000	\$25,200	\$23,200
<u>Expenditures</u>			
Capital Outlay	199,720	199,398	322
Excess of Revenues Under Expenditures	(197,720)	(174,198)	23,522
<u>Other Financing Sources</u>			
Transfers - In	102,994	102,994	0
Changes in Fund Balance	(94,726)	(71,204)	23,522
Fund Balance at Beginning of Year	177,870	177,870	0
Prior Year Outstanding Advances	(343,227)	0	343,227
Fund Balance (Deficit) at End of Year	<u>(\$260,083)</u>	<u>\$106,666</u>	<u>\$366,749</u>

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$129,412	\$138,691	\$9,279
<u>Expenditures</u>			
Capital Outlay	304,030	288,564	15,466
Excess of Revenues Under Expenditures	(174,618)	(149,873)	24,745
<u>Other Financing Sources (Uses)</u>			
Advances - In	317,410	136,410	(181,000)
Advances - Out	0	(26,039)	(26,039)
Total Other Financing Sources (Uses)	317,410	110,371	(207,039)
Changes in Fund Balance	142,792	(39,502)	(182,294)
Fund Balance at Beginning of Year	162,056	162,056	0
Prior Year Outstanding Advances	(165,730)	0	165,730
Prior Year Encumbrances Appropriated	800	800	0
Fund Balance at End of Year	<u>\$139,918</u>	<u>\$123,354</u>	<u>(\$16,564)</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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	30,000	9,361	20,639
Excess of Revenues Under Expenditures	(30,000)	(9,361)	20,639
<u>Other Financing Sources</u>			
Transfers - In	30,000	0	(30,000)
Changes in Fund Balance	0	(9,361)	(9,361)
Fund Balance at Beginning of Year	22,788	22,788	0
Fund Balance at End of Year	<u>\$22,788</u>	<u>\$13,427</u>	<u>(\$9,361)</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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$252,000	\$255,423	\$3,423
Intergovernmental	98,000	101,700	3,700
Other	0	6,035	6,035
Total Revenues	350,000	363,158	13,158
<u>Expenditures</u>			
Capital Outlay	1,126,840	414,174	712,666
Excess of Revenues Under Expenditures	(776,840)	(51,016)	725,824
<u>Other Financing Sources</u>			
Transfers - In	260,000	260,000	0
Changes in Fund Balance	(516,840)	208,984	725,824
Fund Balance at Beginning of Year	467,001	467,001	0
Prior Year Encumbrances Appropriated	191,100	191,100	0
Fund Balance at End of Year	\$141,261	\$867,085	\$725,824

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, 2010

	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	12,442	12,442	0
Fund Balance at End of Year	<u>\$12,442</u>	<u>\$12,442</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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$412,499	\$386,367	(\$26,132)
<u>Expenditures</u>			
Capital Outlay	1,305,081	1,020,203	284,878
Excess of Revenues Under Expenditures	(892,582)	(633,836)	258,746
<u>Other Financing Uses</u>			
Transfers - Out	(17,364)	(17,364)	0
Changes in Fund Balance	(909,946)	(651,200)	258,746
Fund Balance at Beginning of Year	909,946	909,946	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$258,746</u>	<u>\$258,746</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Issue II Capital Projects Fund
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$0	\$100	\$100
Intergovernmental	399,070	400,125	1,055
Other	150,000	172,285	22,285
Total Revenues	549,070	572,510	23,440
<u>Expenditures</u>			
Capital Outlay	1,271,760	775,800	495,960
Excess of Revenues Under Expenditures	(722,690)	(203,290)	519,400
<u>Other Financing Sources</u>			
Transfers - In	127,871	144,806	16,935
Changes in Fund Balance	(594,819)	(58,484)	536,335
Fund Balance at Beginning of Year	546,507	546,507	0
Prior Year Encumbrances Appropriated	52,612	52,612	0
Fund Balance at End of Year	\$4,300	\$540,635	\$536,335

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, 2010

	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	787	787	0
Prior Year Outstanding Advances	273,626	0	(273,626)
Fund Balance at End of Year	\$274,413	\$787	(\$273,626)

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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$28,757	\$39,308	\$10,551
<u>Expenditures</u>			
Capital Outlay	28,451	10,044	18,407
Changes in Fund Balance	306	29,264	28,958
Fund Balance at Beginning of Year	29,916	29,916	0
Fund Balance at End of Year	<u>\$30,222</u>	<u>\$59,180</u>	<u>\$28,958</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Road Capital Capital Projects Fund
For the Year Ended December 31, 2010

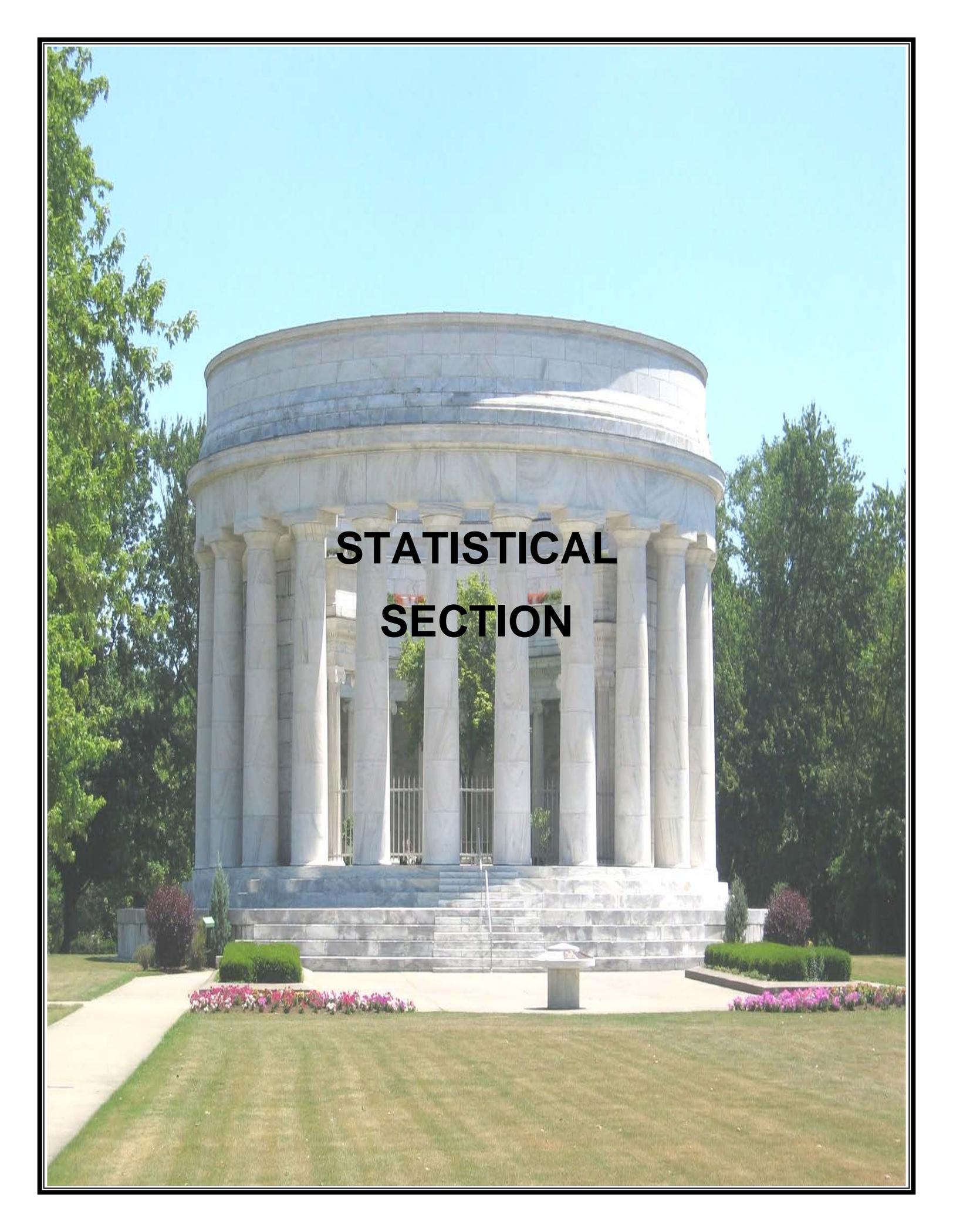
	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$0	\$16,000	\$16,000
<u>Expenditures</u>			
Capital Outlay	354,000	0	354,000
Excess of Revenues Over (Under) Expenditures	(354,000)	16,000	370,000
<u>Other Financing Sources</u>			
Advances - In	354,000	354,000	0
Transfers - In	860,000	0	(860,000)
Total Other Financing Sources	1,214,000	354,000	(860,000)
Changes in Fund Balance	860,000	370,000	(490,000)
Fund Balance at Beginning of Year	3,130	3,130	0
Prior Year Outstanding Advances	354,000	0	(354,000)
Fund Balance at End of Year	<u>\$1,217,130</u>	<u>\$373,130</u>	<u>(\$844,000)</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, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$351,296	\$387,965	\$36,669
Other	17,580	17,580	0
Total Revenues	<u>368,876</u>	<u>405,545</u>	<u>36,669</u>
<u>Expenditures</u>			
Current			
Legislative and Executive			
Intergovernmental	216,492	216,492	0
Debt Service			
Principal Retirement	685,000	685,000	0
Current Refunding	85,000	85,000	0
Interest and Fiscal Charges	76,173	76,173	0
Total Expenditures	<u>1,062,665</u>	<u>1,062,665</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(693,789)</u>	<u>(657,120)</u>	<u>36,669</u>
<u>Other Financing Sources (Uses)</u>			
Notes Issued	3,040,490	2,957,000	(83,490)
Current Refunding	<u>(2,290,000)</u>	<u>(2,290,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>750,490</u>	<u>667,000</u>	<u>(83,490)</u>
Changes in Fund Balance	56,701	9,880	(46,821)
Fund Balance at Beginning of Year	<u>62,137</u>	<u>62,137</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$118,838</u></u>	<u><u>\$72,017</u></u>	<u><u>(\$46,821)</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Courthouse Improvement Capital Projects Fund
 For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	1,356,455	1,100,350	256,105
Excess of Revenues Under Expenditures	(1,356,455)	(1,100,350)	256,105
<u>Other Financing Sources (Uses)</u>			
Bonds Issued	1,375,000	1,375,000	0
Transfers - Out	(18,545)	(18,545)	0
Total Other Financing Sources (Uses)	1,356,455	1,356,455	0
Changes in Fund Balance	0	256,105	256,105
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$256,105	\$256,105



**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 how the environment within which the County’s financial activities take place.

Operating Information S36

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

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

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

	2010	2009	2008	2007
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$58,514,744	\$51,238,221	\$49,826,270	\$49,187,346
Restricted	24,714,574	24,481,233	22,112,234	22,115,405
Unrestricted	882,751	1,197,972	3,718,359	5,212,695
Total Governmental Activities Net Assets	84,112,069	76,917,426	75,656,863	76,515,446
Business-Type Activity				
Invested in Capital Assets, Net of Related Debt	5,567,564	5,711,294	5,906,949	5,784,359
Restricted	0	0	0	0
Unrestricted	3,356,266	3,301,207	3,109,917	2,965,710
Total Business-Type Activity Net Assets	8,923,830	9,012,501	9,016,866	8,750,069
Primary Government				
Invested in Capital Assets, Net of Related Debt	64,082,308	56,949,515	55,733,219	54,971,705
Restricted	24,714,574	24,481,233	22,112,234	22,115,405
Unrestricted	4,239,017	4,499,179	6,828,276	8,178,405
Total Primary Government Net Assets	\$93,035,899	\$85,929,927	\$84,673,729	\$85,265,515

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

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

	2010	2009	2008	2007
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$6,289,917	\$6,534,557	\$7,196,431	\$6,865,354
Intergovernmental	216,492	223,479	216,287	178,628
Judicial	2,507,786	2,212,842	2,464,592	2,160,259
Public Safety	10,014,679	10,538,938	11,105,738	9,906,723
Intergovernmental	3,600	3,600	3,600	0
Public Works	5,192,878	4,697,458	5,186,406	3,186,953
Intergovernmental	0	0	0	830,770
Health	6,955,223	6,537,379	6,616,909	7,928,161
Intergovernmental	1,072,668	1,070,271	1,062,532	1,087,960
Human Services	10,936,360	13,388,447	15,488,136	14,559,161
Economic Development				
Intergovernmental	156,000	188,965	151,396	0
Conservation and Recreation	2,000	38,451	20,500	13,000
Intergovernmental	137,397	174,000	175,750	185,000
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	512,986	545,101	510,564	484,721
Total Governmental Activities Expenses	43,997,986	46,153,488	50,198,841	47,386,690
Business-Type Activity				
Sewer District	1,172,782	1,174,800	1,236,134	1,164,820
Total Primary Government Expenses	45,170,768	47,328,288	51,434,975	48,551,510
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,264,124	2,204,521	2,498,120	2,598,005
Judicial	1,108,339	960,665	1,072,416	1,212,057
Public Safety	1,037,668	1,066,038	1,251,612	1,200,579
Public Works	361,835	220,456	186,053	194,094
Health	184,616	242,425	199,381	183,404
Human Services	312,771	216,185	308,820	329,446
Operating Grants, Contributions, and Interest	18,721,850	21,320,307	22,813,933	22,345,531
Capital Grants, Contributions, and Interest	8,510,728	2,143,077	650,381	1,368,720
Total Governmental Activities Program Revenues	32,501,931	28,373,674	28,980,716	29,431,836
Business-Type Activity				
Charges for Services	997,534	1,146,771	1,116,408	1,172,195
Capital Grants, Contributions, and Interest	78,249	8,140	350,109	292,385
Total Business-Type Activity Program Revenues	1,075,783	1,154,911	1,466,517	1,464,580
Total Primary Government Program Revenues	33,577,714	29,528,585	30,447,233	30,896,416

2006	2005	2004	2003
\$6,559,522	\$6,702,826	\$6,391,895	\$6,801,821
0	0	0	0
2,052,712	2,273,672	2,077,911	1,698,069
9,581,353	9,146,720	8,555,754	8,373,301
0	0	0	0
5,310,612	4,318,173	4,008,867	4,270,667
0	0	0	0
7,700,613	7,607,576	8,130,127	8,070,610
0	0	0	0
13,166,131	11,575,193	11,560,376	12,122,494
0	0	0	0
226,051	308,836	12,000	15,000
0	0	0	0
1,016,777	913,032	957,447	903,239
571,803	492,992	517,689	540,876
46,185,574	43,339,020	42,212,066	42,796,077
<u>1,175,071</u>	<u>1,216,520</u>	<u>1,383,704</u>	<u>1,343,220</u>
<u>47,360,645</u>	<u>44,555,540</u>	<u>43,595,770</u>	<u>44,139,297</u>

2,579,723	2,280,729	2,340,550	2,228,818
1,150,303	1,107,315	980,036	1,158,754
1,062,452	893,504	837,317	1,083,333
186,303	177,669	128,649	258,452
177,436	174,167	153,484	187,451
333,426	302,246	306,040	311,793
21,481,219	20,061,838	20,544,602	19,373,105
5,516,629	195,454	359,042	276,307
<u>32,487,491</u>	<u>25,192,922</u>	<u>25,649,720</u>	<u>24,878,013</u>
1,072,083	1,077,909	1,066,299	1,021,108
91,878	135,356	170,559	79,844
<u>1,163,961</u>	<u>1,213,265</u>	<u>1,236,858</u>	<u>1,100,952</u>
<u>33,651,452</u>	<u>26,406,187</u>	<u>26,886,578</u>	<u>25,978,965</u>

(continued)

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

	2010	2009	2008	2007
Net (Expense)/Revenue				
Governmental Activities	(\$11,496,055)	(\$17,779,814)	(\$21,218,125)	(\$17,954,854)
Business-Type Activity	(96,999)	(19,889)	230,383	299,760
Total Primary Government Net Expense	<u>(11,593,054)</u>	<u>(17,799,703)</u>	<u>(20,987,742)</u>	<u>(17,655,094)</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities				
Property Taxes Levied for				
General Operating	2,092,921	1,992,983	2,106,870	2,217,466
Health-Mental Health	813,738	774,060	805,129	918,955
Health-Developmental Disabilities	2,477,588	2,358,837	2,444,211	2,898,988
Health-Marca Capital	258,769	246,491	252,609	308,547
Human Services-Children Services	1,059,977	1,173,245	1,273,788	1,583,189
Human Services-Senior Service	650,918	618,993	643,798	760,044
Conservation and Recreation-Coliseum Capital	0	0	0	0
Payment in Lieu of Taxes	387,965	341,217	267,189	0
Sales Taxes	6,511,622	6,242,445	6,814,459	7,151,124
Grants and Entitlements not Restricted to Other Programs	1,830,628	1,718,289	2,019,962	1,818,914
Interest	353,724	770,280	1,495,344	2,035,081
Other	2,252,848	2,803,537	2,236,183	1,321,586
Transfers	0	0	0	(96,243)
Special Item - Gain on Sale of Capital Assets	0	0	0	0
Total Governmental Activities	<u>18,690,698</u>	<u>19,040,377</u>	<u>20,359,542</u>	<u>20,917,651</u>
Business-Type Activity				
Interest	4,967	13,117	35,204	37,167
Other	3,361	2,407	1,210	7,345
Transfers	0	0	0	96,243
Total Business-Type Activity	<u>8,328</u>	<u>15,524</u>	<u>36,414</u>	<u>140,755</u>
Total Primary Government	<u>18,699,026</u>	<u>19,055,901</u>	<u>20,395,956</u>	<u>21,058,406</u>
Change in Net Assets				
Governmental Activities	7,194,643	1,260,563	(858,583)	2,962,797
Business-Type Activity	(88,671)	(4,365)	266,797	440,515
Total Primary Government	<u>\$7,105,972</u>	<u>\$1,256,198</u>	<u>(\$591,786)</u>	<u>\$3,403,312</u>

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

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Fund				
Reserved	\$654,237	\$440,310	\$898,395	\$791,439
Unreserved	<u>2,805,120</u>	<u>3,178,789</u>	<u>4,968,581</u>	<u>6,772,252</u>
Total General Fund	<u>3,459,357</u>	<u>3,619,099</u>	<u>5,866,976</u>	<u>7,563,691</u>
All Other Governmental Funds				
Reserved	1,626,912	2,392,884	2,225,158	1,396,671
Unreserved, Reported in Special Revenue Funds	17,020,826	16,032,826	14,402,925	15,068,360
Debt Service Fund	16,622	808,636	693,689	901,531
Capital Projects Funds	<u>956,190</u>	<u>935,403</u>	<u>893,366</u>	<u>975,583</u>
Total All Other Governmental Funds	<u>19,620,550</u>	<u>20,169,749</u>	<u>18,215,138</u>	<u>18,342,145</u>
Total Governmental Funds	<u><u>\$23,079,907</u></u>	<u><u>\$23,788,848</u></u>	<u><u>\$24,082,114</u></u>	<u><u>\$25,905,836</u></u>

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$708,263	\$497,443	\$576,813	\$298,446	\$1,093,240	\$938,630
5,960,120	6,037,725	3,153,655	4,073,678	4,095,584	4,351,736
<u>6,668,383</u>	<u>6,535,168</u>	<u>3,730,468</u>	<u>4,372,124</u>	<u>5,188,824</u>	<u>5,290,366</u>
1,430,260	1,936,328	1,311,288	1,839,343	2,767,925	3,793,862
13,563,918	12,620,540	12,907,520	11,746,759	12,903,437	13,429,129
777,115	651,940	521,564	385,989	251,580	235,417
<u>1,328,373</u>	<u>1,468,191</u>	<u>1,364,837</u>	<u>1,595,662</u>	<u>1,535,054</u>	<u>1,320,383</u>
<u>17,099,666</u>	<u>16,676,999</u>	<u>16,105,209</u>	<u>15,567,753</u>	<u>17,457,996</u>	<u>18,778,791</u>
<u>\$23,768,049</u>	<u>\$23,212,167</u>	<u>\$19,835,677</u>	<u>\$19,939,877</u>	<u>\$22,646,820</u>	<u>\$24,069,157</u>

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

	2010	2009	2008	2007
Revenues				
Property Taxes	\$7,257,488	\$7,367,875	\$7,402,713	\$8,621,962
Payment in Lieu of Taxes	387,965	341,217	252,618	0
Sales Taxes	6,505,099	6,217,830	6,979,528	7,276,501
Special Assessments	207,735	166,735	102,750	80,935
Charges for Services	4,446,692	4,200,030	4,596,609	5,147,982
Licenses and Permits	158,544	162,840	169,602	161,639
Fines and Forfeitures	463,687	414,034	642,259	372,293
Intergovernmental	27,006,057	24,842,350	25,233,229	25,546,176
Interest	322,099	938,183	1,481,389	1,966,989
Donations	0	0	0	0
Other	2,259,421	2,809,246	2,226,460	1,402,443
Total Revenues	49,014,787	47,460,340	49,087,157	50,576,920
Expenditures				
General Government				
Legislative and Executive	5,659,577	6,024,662	6,214,515	5,997,407
Intergovernmental	216,492	223,479	216,287	178,628
Judicial	2,457,062	2,164,027	2,351,314	2,105,744
Public Safety	9,804,227	10,242,492	10,933,715	9,722,362
Intergovernmental	3,600	3,600	3,600	0
Public Works	4,250,771	4,300,215	5,118,964	4,670,835
Health	6,727,356	6,174,088	6,085,524	7,385,058
Intergovernmental	1,072,668	1,070,271	1,062,532	1,087,960
Human Services	10,980,961	13,275,757	15,485,443	14,384,934
Economic Development				
Intergovernmental	156,000	188,965	145,643	0
Conservation and Recreation	2,000	10,000	13,000	13,000
Intergovernmental	137,397	174,000	205,750	185,000
Other	0	0	0	0
Capital Outlay	8,497,998	2,794,501	1,951,944	1,577,479
Intergovernmental	0	0	0	0
Debt Service				
Principal Retirement	531,477	496,477	481,477	566,477
Current Refunding	110,000	85,000	110,000	100,000
Interest and Fiscal Charges	491,142	526,072	531,171	471,181
Issuance Costs	0	0	0	150,011
Total Expenditures	51,098,728	47,753,606	50,910,879	48,596,076
Excess of Revenues Over (Under) Expenditures	<u>(2,083,941)</u>	<u>(293,266)</u>	<u>(1,823,722)</u>	<u>1,980,844</u>

2006	2005	2004	2003	2002	2001
\$7,636,017	\$7,990,487	\$7,674,052	\$8,066,412	\$7,548,234	\$7,305,808
0	0	0	0	0	0
6,499,806	6,406,626	6,366,647	6,173,346	6,251,522	6,017,820
61,564	73,482	148,899	34,869	76,802	710,708
5,009,233	4,520,529	4,405,092	4,785,221	4,239,632	4,013,918
157,081	157,520	131,490	126,836	109,982	123,930
272,620	223,446	172,395	219,576	252,552	243,905
23,489,949	21,836,527	21,946,707	19,880,916	21,411,618	21,865,615
1,759,758	1,029,169	548,775	836,672	1,022,104	2,265,133
0	0	0	0	0	28,904
1,926,596	1,198,088	1,134,822	1,241,178	1,611,905	1,213,682
46,812,624	43,435,874	42,528,879	41,365,026	42,524,351	43,789,423
5,749,148	5,816,674	5,646,287	5,273,196	5,433,049	4,943,276
0	0	0	0	0	0
2,003,409	2,056,800	1,938,925	1,910,773	1,766,831	1,681,556
9,627,378	8,825,098	8,719,203	8,497,685	9,019,495	8,756,552
0	0	0	0	0	0
4,300,495	4,374,489	4,087,891	3,638,147	4,061,097	3,494,913
7,166,602	7,126,689	7,580,126	7,813,166	6,458,789	6,659,899
0	0	0	0	0	0
13,041,213	11,489,016	11,374,219	12,111,553	12,073,702	12,962,859
0	0	0	0	0	0
73,000	296,475	12,000	15,000	16,920	11,612
0	0	0	0	0	0
0	0	0	647,380	607,475	674,761
4,981,439	1,548,499	1,503,966	2,327,997	2,594,791	10,902,651
1,016,777	913,032	957,447	903,239	930,268	923,820
478,990	0	524,914	501,884	365,326	32,611
0	0	0	0	0	0
495,641	0	520,696	537,777	592,874	657,955
0	1,003,160	0	0	0	0
48,934,092	43,449,932	42,865,674	44,177,797	43,920,617	51,702,465
(2,121,468)	(14,058)	(336,795)	(2,812,771)	(1,396,266)	(7,913,042)

(continued)

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

	2010	2009	2008	2007
Other Financing Sources (Uses)				
Sale of Capital Assets	\$0	\$0	\$0	\$2,608
Notes Issued	2,180,000	2,290,000	2,375,000	2,485,000
Bonds Issued	1,375,000	0	0	0
Current Refunding	(2,180,000)	(2,290,000)	(2,375,000)	(2,485,000)
Loans Issued	0	0	0	0
Refunding General Obligation Bonds Issued	0	0	0	9,844,713
Refunding Special Assessment Bonds Issued	0	0	0	110,287
Premium on Refunding General Obligation Bonds Issued	0	0	0	49,737
Premium on Refunding Special Assessment Bonds Issued	0	0	0	1,097
Payment to Refunding Bond Escrow Agent	0	0	0	(9,851,499)
Transfers - In	1,089,498	1,477,602	1,474,057	1,612,280
Transfers - Out	(1,089,498)	(1,477,602)	(1,474,057)	(1,612,280)
Total Other Financing Sources (Uses)	<u>1,375,000</u>	<u>0</u>	<u>0</u>	<u>156,943</u>
Changes in Fund Balances	<u>(\$708,941)</u>	<u>(\$293,266)</u>	<u>(\$1,823,722)</u>	<u>\$2,137,787</u>
 Debt Service as a Percentage of Noncapital Expenditures	 2.7%	 2.5%	 2.3%	 2.8%

2006	2005	2004	2003	2002	2001
\$92,350	\$3,390,548	\$150,000	\$0	\$0	\$64,754
2,585,000	0	0	0	0	0
0	0	0	0	0	11,400,000
0	0	0	0	0	0
0	0	82,595	105,828	0	26,547
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,241,012	2,583,356	1,762,347	2,025,471	1,347,423	1,521,261
(2,241,012)	(2,583,356)	(1,762,347)	(2,025,471)	(1,373,494)	(1,559,329)
<u>2,677,350</u>	<u>3,390,548</u>	<u>232,595</u>	<u>105,828</u>	<u>(26,071)</u>	<u>11,453,233</u>
<u>\$555,882</u>	<u>\$3,376,490</u>	<u>(\$104,200)</u>	<u>(\$2,706,943)</u>	<u>(\$1,422,337)</u>	<u>\$3,540,191</u>
2.2%	2.4%	2.6%	2.4%	2.3%	1.7%

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			
2010	\$768,204,010	\$194,519,200	\$2,750,637,742	\$66,835,990	\$75,949,989
2009	766,200,050	194,260,460	2,744,172,885	65,290,575	74,193,835
2008	763,703,430	195,639,040	2,740,978,485	59,274,480	67,357,364
2007	696,134,550	181,287,540	2,506,920,257	60,531,060	68,785,295
2006	681,679,900	170,391,870	2,434,490,771	61,813,940	70,243,114
2005	672,726,380	165,996,490	2,396,351,057	59,647,040	67,780,727
2004	654,030,390	162,759,560	2,333,685,571	60,472,980	68,719,295
2003	643,530,940	162,552,700	2,303,096,114	61,023,500	69,344,886
2002	640,970,400	161,616,090	2,293,104,257	59,668,560	67,805,182
2001	544,646,760	146,228,210	1,973,928,486	67,278,690	76,453,057

Source: Marion County Auditor

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The percentage was 12.5 percent for 2007, 6.25 percent for 2008, and was zero in 2009. Beginning in 2007, House Bill 66 switched telephone companies from being utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2010 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
\$1,191,670	\$1,191,670	\$1,030,750,870	\$2,827,779,401	8.41
2,514,770	2,514,770	1,028,265,855	2,820,881,490	8.46
40,204,752	643,276,032	1,058,821,702	3,451,611,881	9.17
78,996,797	631,974,376	1,016,949,947	3,207,679,928	9.40
110,699,321	590,396,379	1,024,585,031	3,095,130,264	8.37
138,144,455	627,929,341	1,036,514,365	3,092,061,125	8.76
133,972,644	582,489,757	1,011,235,574	2,984,894,623	8.80
131,543,103	548,096,263	998,650,243	2,920,537,263	8.80
130,301,458	521,205,832	992,556,508	2,882,115,271	9.85
134,067,875	536,271,500	892,221,535	2,586,653,043	9.42

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

	2010	2009	2008	2007
Unvoted Millage				
General Fund				
Effective Millage Rates	\$2.40	\$2.40	\$2.40	\$2.40
Voted Millage				
Developmental Disabilities 1978				
Effective Millage Rates				
Residential/Agricultural	0.4383	0.4371	0.4374	0.4754
Commercial/Industrial	0.5212	0.5131	0.5004	0.5437
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985				
Effective Millage Rates				
Residential/Agricultural	0.1733	0.1729	0.1730	0.1880
Commercial/Industrial	0.2684	0.2642	0.2577	0.2800
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987				
Effective Millage Rates				
Residential/Agricultural	0.2476	0.2470	0.2471	0.2686
Commercial/Industrial	0.3835	0.3776	0.3683	0.4001
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 1996				
Effective Millage Rates				
Residential/Agricultural	1.8881	1.8833	1.8844	2.0483
Commercial/Industrial	2.5920	2.5520	2.4886	2.7040
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000
Children Services				
Effective Millage Rates				
Residential/Agricultural	1.0499	1.2349	1.2357	1.3431
Commercial/Industrial	1.6291	1.8915	1.8445	2.0041
Tangible/Public Utility Personal	2.1200	2.5000	2.5000	2.5000
ADAMHS				
Effective Millage Rates				
Residential/Agricultural	0.9161	0.9137	0.9143	0.9938
Commercial/Industrial	0.9307	0.9164	0.8936	0.9709
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000

2006	2005	2004	2003	2002	2001
\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
0.4783	0.4791	0.4874	0.4882	0.4850	0.5592
0.5600	0.5561	0.5591	0.5543	0.5520	0.5936
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.1892	0.1895	0.1928	0.1931	0.1918	0.2212
0.2883	0.2863	0.2879	0.2854	0.2842	0.3056
0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
0.2703	0.2707	0.2754	0.2758	0.2740	0.3160
0.4121	0.4092	0.4114	0.4079	0.4062	0.4368
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
2.0610	2.0640	2.1000	2.1033	2.0895	2.4094
2.7849	2.7655	2.7805	2.7565	2.7451	2.9521
3.0000	3.0000	3.0000	3.0000	3.0000	3.0000
1.3515	1.3534	1.3771	1.3792	1.3701	1.5799
2.0641	2.0498	2.0609	2.0431	2.0346	2.1881
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
0.5406	0.5414	0.5508	0.5517	0.5481	0.6320
0.7166	0.7117	0.7155	0.7093	0.7064	0.7597
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

(continued)

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

	2010	2009	2008	2007
Fairground Improvement				
Effective Millage Rates				
Residential/Agricultural	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Commercial/Industrial	0.0000	0.0000	0.0000	0.0000
Tangible/Public Utility Personal	0.0000	0.0000	0.0000	0.0000
Senior Service				
Effective Millage Rates				
Residential/Agricultural	0.7329	0.7310	0.7315	0.7950
Commercial/Industrial	0.7446	0.7331	0.7149	0.7767
Tangible/Public Utility Personal	0.8000	0.8000	0.8000	0.8000
Total Voted Millage	<u>8.77</u>	<u>9.15</u>	<u>9.15</u>	<u>9.15</u>
Total County Rate	<u>11.17</u>	<u>11.55</u>	<u>11.55</u>	<u>11.55</u>
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	7.8463	8.0199	8.0234	8.5123
Commercial/Industrial	9.4694	9.6479	9.4680	10.0795
Tangible/Public Utility Personal	11.1700	11.5500	11.5500	11.5500
In County School Districts				
Marion CSD	28.8868-40.3600	28.8305-40.3600	29.1078 - 40.7500	28.6454 - 40.2600
Pleasant LSD	24.7549-47.5900	24.6900-47.5900	24.8700 - 47.7700	24.8700 - 47.7700
Overlapping School Districts				
Buckeye Valley LSD	25.9957-34.9500	25.8000-34.8000	23.6500 - 32.6500	23.8000 - 32.8000
Cardington-Lincoln LSD	23.9949-31.1900	23.9624-31.1900	25.9776 - 33.1900	26.0008 - 33.1900
Elgin LSD	34.1747-46.1700	25.6800-37.6800	26.2600 - 38.2600	26.0388 - 37.7700
Northmor LSD	27.1528-34.5400	27.1039-34.5400	20.0000 - 27.4000	20.0000 - 27.4000
Ridgedale LSD	25.8200-46.5200	25.8200-46.5200	26.9800 - 47.6800	27.2539 - 47.6000
River Valley LSD	27.3461-38.4100	27.3135-38.4100	28.3834 - 43.5000	28.4164 - 43.5000
Upper Sandusky EVSD	20.0507-33.7000	20.0329-33.7000	20.0000 - 33.7000	20.0000 - 33.7000
Corporations				
Caledonia	8.6139-11.5000	7.4829 - 12.5000	7.4809 - 12.5000	8.0419 - 12.5000
Green Camp	9.4607-10.1000	9.4419 - 10.1000	9.2571 - 10.1000	5.5201 - 10.1000
Larue	12.2201-13.20000	12.1802 - 13.2000	12.100 - 13.2000	10.0192 - 11.7000
Marion (Elgin LSD)	3.2000-3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000
Marion (Marion CSD)	4.2000-4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000
Marion (Pleasant LSD)	1.5000-1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000
Marion (Ridgedale LSD)	2.0000-2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000
Marion (River Valley LSD)	3.3000-3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.0000
Morrall	2.3695-2.4300	2.3692 - 2.4300	1.8065 - 3.4000	2.3322 - 5.2000
New Bloomington	3.1671-4.0000	3.1829 - 4.0000	3.1804 - 4.0000	3.3542 - 4.0000
Prospect	5.3112-11.6000	5.3042 - 11.6000	5.2992 - 11.6000	4.1614 - 10.1000
Waldo	6.0456-6.9000	6.0303 - 6.9000	5.8094 - 6.9000	6.1670 - 6.9000

2006	2005	2004	2003	2002	2001
\$0.0000	\$0.2564	\$0.2609	\$0.2613	\$2.0895	\$0.2994
0.0000	0.2778	0.2793	0.2769	0.2757	0.2965
0.0000	0.3000	0.3000	0.3000	0.3000	0.3000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.35	8.65	8.65	8.65	8.65	8.65
10.75	11.05	11.05	11.05	11.05	11.05

7.2910	7.5545	7.6444	7.6526	9.4480	8.4171
9.2261	9.4564	9.4946	9.4334	9.4042	9.9324
10.7500	11.0500	11.0500	11.0500	11.0500	11.0500

29.0431 - 40.6300 32.9177 - 44.5300 33.0948 - 44.5300 33.0655 - 44.5300 32.7691 - 44.3700 34.7100 - 46.2100
25.3300 - 48.2300 25.1900 - 48.0900 25.4200 - 48.3200 25.4538 - 48.3200 25.4200 - 48.3200 26.1100 - 49.0100

23.9800 - 32.9800 24.2000 - 33.2000 24.5200 - 33.5200 24.8000 - 33.8000 25.1500 - 34.1500 25.4000 - 34.4000
25.9813 - 33.1900 26.1166 - 33.1900 26.0635 - 33.1900 26.3255 - 33.8200 26.3255 - 33.8200 24.9761 - 32.3900
26.1429 - 37.8500 26.2070 - 37.8500 25.8915 - 37.8500 25.9911 - 37.8500 25.8500 - 37.8500 26.3000 - 38.3000
20.0000 - 27.4000 20.0090 - 27.4000 20.0047 - 27.4000 20.0000 - 27.4000 20.0000 - 27.4000 20.0000 - 27.4000
27.4040 - 47.3900 27.4057 - 47.3900 26.7383 - 47.3900 26.8097 - 47.3900 26.8200 - 47.5200 27.4500 - 48.1500
29.3169 - 44.3700 29.3209 - 44.3700 29.8612 - 44.8800 30.4559 - 45.8800 30.3523 - 45.8800 31.3241 - 46.5100
20.0006 - 33.7000 20.0000 - 33.7000 20.0053 - 33.7000 20.0072 - 33.7000 20.0072 - 33.7000 20.0000 - 33.7000

8.0220 - 12.5000 8.3125 - 12.5000 8.2891 - 12.5000 8.2521 - 12.5000 10.1152 - 12.5000 8.1755 - 12.5000
5.5135 - 10.1000 5.7134 - 10.1000 5.7156 - 10.1000 5.5752 - 10.1000 7.7854 - 10.1000 7.9715 - 10.1000
6.8136 - 11.7000 7.0306 - 11.7000 7.0275 - 11.7000 7.0022 - 11.7000 7.0272 - 11.7000 7.0365 - 11.7000
3.2000 - 3.2000 3.2000 - 3.2000 3.2000 - 3.2000 3.2000 - 3.2000 3.2000 - 3.2000 3.2000 - 3.2000
4.2000 - 4.2000 4.2000 - 4.2000 4.2000 - 4.2000 4.2000 - 4.2000 4.2000 - 4.2000 4.2000 - 4.2000
1.5000 - 1.5000 1.5000 - 1.5000 1.5000 - 1.5000 1.5000 - 1.5000 1.5000 - 1.5000 1.5000 - 1.5000
2.0000 - 2.0000 2.0000 - 2.0000 2.0000 - 2.0000 2.0000 - 2.0000 2.0000 - 2.0000 2.0000 - 2.0000
3.3000 - 3.0000 3.3000 - 3.0000 3.3000 - 3.0000 3.3000 - 3.0000 3.3000 - 3.0000 3.3000 - 3.0000
2.9756 - 5.2000 2.1028 - 5.2000 2.1033 - 5.2000 2.0077 - 5.2000 2.3893 - 5.2000 2.3935 - 5.2000
3.3580 - 4.0000 3.4114 - 4.0000 3.4215 - 4.0000 3.3737 - 4.0000 3.2548 - 4.0000 3.2549 - 4.0000
4.1579 - 10.1000 4.2743 - 10.1000 4.2721 - 10.1000 4.2542 - 10.1000 4.5927 - 10.1000 4.6027 - 10.1000
6.1371 - 6.9000 6.3518 - 6.9000 5.4411 - 7.0000 5.4189 - 7.0000 6.1026 - 7.0000 4.3374 - 7.0000

(continued)

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

	2010	2009	2008	2007
Townships				
Big Island	\$2.9532-\$3.9000	\$3.0012 - \$3.9000	\$3.0114 - \$3.9000	\$3.1149 - \$3.9000
Bowling Green	3.3000-3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000
Claridon	1.7000-1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000
Grand	3.7000-3.7000	3.3824 - 3.6000	3.3775 - 3.6000	3.4904 - 3.6000
Grand Prairie	3.4500-3.4500	3.1839 - 3.4500	3.1848 - 3.4500	3.3156 - 3.4500
Green Camp	4.2720-4.4500	4.1729 - 4.4500	4.1685 - 4.4500	4.4141 - 4.4500
Marion	9.2951-10.5000	9.2188 - 10.5000	8.9541- 10.4000	9.7942 - 10.5000
Montgomery	1.3000-1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000
Pleasant	4.3600-4.5400	4.3548 - 4.5400	3.0211 - 3.2000	3.0762 - 3.2000
Prospect	1.8720-2.8000	1.8717 - 2.8000	1.8800 - 2.8000	1.9324 - 2.8000
Richland	1.2000-1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000
Salt Rock	4.5026-5.1000	4.5003 - 5.1000	4.4823 - 5.1000	5.0284 - 5.1000
Scott	2.1000-2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000
Tully	2.4000-2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000
Waldo	2.7808-2.9000	2.7447 - 2.9000	2.7447 - 2.9000	2.9000 - 2.9000
Other Units				
Battle Run Fire District	4.1701-5.0000	3.6341 - 5.0000	3.6341 - 5.0000	3.9774 - 5.0000
Cardington-Lincoln Joint Recreation Board	1.0500-1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500
Delaware County District Library	1.0278-1.0300	.04000 - .04000	.06000 - .06000	0.0700 - 0.0700
Delaware County JVSD	2.2909-3.2000	2.2857 - 3.2000	2.2797 - 3.2000	2.2817 - 3.2000
First Consolidated Fire District	7.5169-8.0000	6.5007 - 7.0000	5.2822 - 6.0000	5.7908 - 6.0000
Fort Morrow Fire District	4.7375-5.0000	4.7362 - 5.0000	1.8106 - 2.0000	2.4899 - 2.5000
Grandview Park District	0.1000-0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000
Pioneer JVSD	2.0000-3.7000	2.0000 - 4.7000	2.0196 - 4.7000	2.0222 - 4.7000
Prospect Joint Park Commission	1.6255-2.2000	1.6248 - 2.2000	1.6454 - 2.2000	1.7760 - 2.2000
Scioto Valley Fire District	2.6677-5.0000	2.6647 - 5.0000	2.6912 - 5.0000	2.9992 - 5.0000
Tri-Rivers JVSD	2.2320-4.4000	2.2223 - 4.4000	2.2529 - 4.4000	2.3922 - 4.4000
Vanguard JVSD	1.6000-1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000
Waldo Park Commission	1.0000-1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000

Source: Marion County Auditor

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

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

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

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

2006	2005	2004	2003	2002	2001
\$3.1242 - \$3.9000	\$3.1247 - \$3.9000	\$3.0790 - \$3.9000	\$3.0934 - \$3.9000	\$3.0767 - \$3.9000	\$3.1420 - \$3.9000
3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.0000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000
1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000
3.6000 - 3.6000	3.6000 - 3.6000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000
3.3220 - 3.4500	3.3225 - 3.4500	3.0646 - 3.2000	3.0656 - 3.2000	3.0611 - 3.2000	3.1973 - 3.2000
4.4436 - 4.4500	4.2623 - 4.4500	3.6501 - 4.2500	3.6648 - 4.2500	3.6348 - 4.2500	3.8066 - 4.5000
10.1740 - 10.5000	6.8711 - 10.5000	7.1042 - 10.5000	7.1023 - 10.5000	7.0682 - 10.5000	7.1319 - 10.5000
1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000
3.1827 - 3.2000	2.5372 - 2.7000	2.5876 - 2.7000	2.5941 - 2.7000	2.4595 - 2.7000	2.6925 - 2.7000
1.9265 - 2.8000	1.9259 - 2.8000	1.9306 - 2.8000	1.9329 - 2.8000	1.9292 - 2.8000	2.002 - 2.8000
1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000
5.0558 - 5.1000	5.0608 - 5.1000	4.9252 - 5.1000	3.9875 - 4.1000	3.1065 - 4.1000	3.4039 - 4.1000
2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000
2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000
2.8998 - 2.9000	1.7408 - 2.9000	1.7427 - 2.9000	1.7453 - 2.9000	1.7441 - 2.9000	1.7696 - 2.9000
4.4494 - 5.0000	4.4455 - 5.0000	4.4785 - 5.0000	4.4950 - 5.0000	4.26242 - 5.0000	4.9832 - 5.0000
1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.05000 - 1.05000	1.05000 - 1.05000
.08000 - .08000	0.0900 - 0.0900	0.1200 - 0.1200	0.1500 - 0.1500	0.1800 - 0.1800	0.1900 - 0.1900
2.2847 - 3.2000	2.3702 - 3.2000	2.4147 - 3.2000	2.4585 - 3.2000	2.3761 - 3.2000	2.6328 - 3.4000
5.8600 - 6.0000	6.0000 - 6.0000	5.9939 - 6.0000	4.7626 - 5.0000	2.7914 - 3.5000	3.1657 - 3.5000
1.8790 - 2.0000	1.8987 - 2.0000	1.9054 - 2.0000	1.4118 - 1.5000	2.1035 - 2.2500	1.8849 - 2.2500
0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000
2.0851 - 4.7000	2.2328 - 4.7000	2.2334 - 4.7000	2.3215 - 4.7000	2.3215 - 4.7000	2.4355 - 4.7000
1.7670 - 2.2000	1.3856 - 2.2000	1.3944 - 2.2000	1.3988 - 2.2000	3.4732 - 5.2000	3.8536 - 5.2000
3.0169 - 5.0000	3.0161 - 5.0000	2.8616 - 5.0000	2.8689 - 5.0000	2.8502 - 5.0000	3.1275 - 5.000
2.4006 - 4.4000	2.5341 - 4.4000	2.5592 - 4.4000	2.5617 - 4.4000	2.6058 - 4.4000	2.8792 - 4.4000
1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000
1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.000 - 1.000

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
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
2003	7,132,391	7,113,129	99.73	448,836	112,926	561,762	7.88
2002	7,062,156	7,012,268	99.29	318,988	67,947	386,935	5.48
2001	6,644,567	6,708,657	100.96	261,940	109,682	371,622	5.59

Source: Marion County Auditor

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

The County does not identify delinquent collections by tax year.

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
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
2003	1,500,478	1,557,573	103.81	75,831	15,416	91,247	6.08
2002	1,543,812	1,542,142	99.89	80,824	12,597	93,421	6.05
2001	1,540,119	1,500,890	97.45	65,757	27,413	93,170	6.05

Source: Marion County Auditor

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

The County does not identify delinquent collections by tax year.

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

	2010		2001		2001	
	Total Assessed Value	Rank	Percent of Total County Assessed Value	Taxable Assessed Value	Rank	Percent of Total County Assessed Value
Ohio American Water	\$29,425,250	1	2.85%	\$13,567,280	4	1.52%
Ohio Edison	21,046,144	2	2.04	14,230,820	2	1.59
Whirlpool Corporation	17,867,285	3	1.73	28,512,380	1	3.20
RG Marion Ltd	9,960,771	4	0.97			
Clinic Investment LLC	9,526,228	5	0.92			
Pedcor Investments	8,711,028	6	0.85			
Meijer Stores Limited	7,592,285	7	0.74			
GP2 LLC	7,066,428	8	0.69			
Marion Forum LLC	6,427,142	9	0.62			
Marion Plaza Associates LP	6,192,828	10	0.60			
Verizon				13,764,310	3	1.54
Marion Steel				11,739,478	5	1.32
Drypers Corporation				6,533,830	6	0.73
Scott's Company				6,007,820	7	0.67
Glen Gery Corporation				4,717,532	8	0.53
Pillsbury Corporation				4,650,860	9	0.52
Dana Corporation				4,268,790	10	0.48
Total Principal Taxpayers	123,815,389		12.01	107,993,100		12.10
All Other Taxpayers	906,935,481		87.99	784,228,435		87.90
Total County Assessed Value	<u>\$1,030,750,870</u>		<u>100.00%</u>	<u>\$892,221,535</u>		<u>100.00%</u>

Source: Marion County Auditor

Marion County, Ohio
Taxable Sales by Type
Last Ten Years

Category	2010	2009	2008	2007	2006
Sales Tax Payments	\$1,521,776	\$1,548,635	\$1,797,616	\$1,841,481	\$1,834,397
Direct Pay Tax Return Payments	609,803	198,344	132,900	167,515	283,347
Seller's Use Tax Return Payments	512,645	507,036	571,590	567,280	529,207
Consumer's Use Tax Return Payments	153,045	173,568	212,290	295,711	186,119
Motor Vehicle Tax Payments	841,241	806,373	906,249	968,405	917,846
Watercraft and Outboard Motors	9,576	8,460	10,325	9,235	9,720
Department of Liquor Control	19,021	18,661	19,031	17,745	15,936
Sales Tax on Motor Vehicle Fuel Refunds	3,019	1,777	4,281	1,738	2,663
Sales/Use Tax Voluntary Payments	2,610	3,770	4,175	72,300	23,514
Statewide Master Numbers	3,038,295	3,032,441	3,190,062	3,274,167	3,012,819
Sales/Use Tax Assessment Payments	34,560	32,154	55,026	25,789	16,543
Streamlined Sales Tax Payments	1,377	1,090	1,207	598	15
Administrative Rotary Fund Fee	(65,774)	(63,055)	(68,853)	(72,256)	(61,417)
Sales/Use Tax Refunds Approved	(169,572)	(26,809)	(19,477)	(16,406)	(12,528)
Destination Sourcing Adjustment	0	0	(1,963)	(2,178)	(7,052)
Total	\$6,511,622	\$6,242,445	\$6,814,459	\$7,151,124	\$6,751,129
 Sales Tax Rate	 1.00%	 1.00%	 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.

2005	2004	2003	2002	2001
\$1,792,107	\$1,726,759	\$1,777,317	\$1,756,383	\$1,703,628
85,389	54,827	175,467	124,779	189,087
582,147	576,125	480,840	496,331	438,010
126,692	154,167	112,439	117,537	148,730
967,125	1,061,843	1,109,574	1,062,703	1,032,274
11,207	12,781	13,171	19,511	19,539
15,283	14,207	13,269	12,513	12,411
1,474	1,202	1,089	650	925
4,496	5,866	6,376	3,373	2,300
2,890,584	2,896,735	2,581,508	2,656,210	2,630,326
10,474	9,266	9,818	24,159	1,931
0	0	0	0	0
(64,870)	(65,147)	(63,445)	(62,741)	(61,793)
(53,051)	(20,367)	(14,584)	(18,718)	(58,295)
0	0	0	0	0
<u>\$6,369,057</u>	<u>\$6,428,264</u>	<u>\$6,202,839</u>	<u>\$6,192,690</u>	<u>\$6,059,073</u>
1.00%	1.00%	1.00%	1.00%	1.00%

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

Year	Governmental Activities				
	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	Issue II Loans	Other Loans
2010	\$3,857,000	\$8,985,056	\$0	\$0	\$0
2009	3,960,000	8,106,638	0	16,477	0
2008	4,075,000	8,531,456	36,722	32,954	0
2007	3,336,000	8,941,275	73,443	49,431	0
2006	3,336,000	9,284,711	110,289	65,908	0
2005	0	9,686,012	143,988	82,385	27,513
2004	145,000	10,077,314	177,686	98,862	89,074
2003	280,000	10,451,680	208,320	115,339	109,916
2002	410,000	10,821,044	238,956	131,816	89,495
2001	535,000	11,130,409	269,591	148,293	17,698

Source: Marion County Auditor

See Schedule S33 for population and personal income.

Business-Type Activity					
General Obligation Bonds	USDA Revenue Bonds	Issue II Loans	Total Primary Government	Per Capita	Percentage of Personal Income
\$2,005,000	\$0	\$295,430	15,142,486	\$227.70	0.75%
2,110,000	0	316,239	14,509,354	220.99	0.72
2,210,000	0	357,860	15,243,992	229.07	0.75
2,310,000	0	399,481	15,109,630	231.57	0.78
2,405,000	0	441,102	15,643,010	238.52	0.86
2,500,000	0	482,723	12,922,621	196.00	0.72
1,437,000	1,301,100	524,344	13,850,380	209.62	0.80
1,493,000	1,316,800	565,965	14,541,020	218.81	0.85
1,546,000	1,331,800	607,586	15,176,697	229.06	0.92
1,597,000	1,346,200	649,207	15,693,398	237.29	0.98

Marion County
Legal Debt Margin
Last Ten Years

	2010	2009	2008	2007	2006
Assessed Value of County	<u>\$1,030,750,870</u>	<u>\$1,028,265,855</u>	<u>\$1,058,821,702</u>	<u>\$1,016,949,947</u>	<u>\$1,024,585,031</u>
Voted Debt Limitation (1)	<u>\$24,268,772</u>	<u>\$24,206,646</u>	<u>\$24,970,543</u>	<u>\$23,923,749</u>	<u>\$24,114,626</u>
Total Outstanding Debt					
Bond Anticipation Notes	3,857,000	3,960,000	4,075,000	3,336,000	3,336,000
Tax Anticipation Notes	0	0	0	0	0
General Obligation Bonds	11,325,000	10,570,000	11,113,237	11,641,475	11,689,711
USDA Revenue Bonds	0	0	0	0	0
Special Assessment Bonds	0	0	36,763	73,525	110,289
Issue II Loans	<u>295,430</u>	<u>332,716</u>	<u>390,814</u>	<u>448,912</u>	<u>507,010</u>
Total Outstanding Debt	<u>15,477,430</u>	<u>14,862,716</u>	<u>15,615,814</u>	<u>15,499,912</u>	<u>15,643,010</u>
Exemptions					
Bond Anticipation Notes	2,957,000	3,060,000	3,175,000	3,336,000	3,336,000
Tax Anticipation Notes	0	0	0	0	0
Marion-Hardin Correctional Center					
General Obligation Bonds	3,045,000	3,175,000	3,300,000	3,420,000	3,370,000
FMHA General Obligation Bonds	0	0	0	0	0
General Obligation Bonds	2,005,000	2,110,000	2,210,000	2,310,000	2,405,000
USDA Revenue Bonds	0	0	0	0	0
Special Assessments Bonds	0	0	36,763	73,525	110,289
Issue II Loans	<u>295,430</u>	<u>332,716</u>	<u>390,814</u>	<u>448,912</u>	<u>507,010</u>
Total Exemptions	<u>8,302,430</u>	<u>8,677,716</u>	<u>9,112,577</u>	<u>9,588,437</u>	<u>9,728,299</u>
Net Indebtedness	7,175,000	6,185,000	6,503,237	5,911,475	5,914,711
Amount Available in Debt Service Fund	<u>16,622</u>	<u>638,846</u>	<u>378,193</u>	<u>435,556</u>	<u>160,825</u>
Total Net Debt Applicable to Debt Limit	<u>7,158,378</u>	<u>5,546,154</u>	<u>6,125,044</u>	<u>5,475,919</u>	<u>5,753,886</u>
Total Voted Legal Debt Margin	<u>\$17,110,394</u>	<u>\$18,660,492</u>	<u>\$18,845,499</u>	<u>\$18,447,830</u>	<u>\$18,360,740</u>
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	70.50%	77.09%	75.47%	77.11%	76.14%
Unvoted Debt Limitation	<u>\$10,307,509</u>	<u>\$10,282,659</u>	<u>\$10,588,217</u>	<u>\$10,169,499</u>	<u>\$10,245,850</u>
Total Unvoted Legal Debt Margin	<u>\$3,149,131</u>	<u>\$4,736,505</u>	<u>\$4,463,173</u>	<u>\$4,693,580</u>	<u>\$4,491,964</u>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	30.55%	46.06%	42.15%	46.15%	43.84%

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.

2005	2004	2003	2002	2001
\$1,036,514,365	\$1,011,235,574	\$998,650,243	\$992,556,508	\$892,221,535
\$24,412,859	\$23,780,889	\$23,466,256	\$23,313,913	\$20,805,538
0	0	0	0	0
0	145,000	280,000	410,000	535,000
12,186,012	11,514,314	11,944,680	12,367,044	12,727,409
0	1,301,100	1,316,800	1,331,800	1,346,200
143,988	177,686	208,320	238,956	269,591
565,108	623,206	681,304	739,402	797,500
12,895,108	13,761,306	14,431,104	15,087,202	15,675,700
0	0	0	0	0
0	145,000	280,000	410,000	535,000
3,475,000	3,575,000	3,670,000	3,765,000	3,840,000
0	1,437,000	1,493,000	1,546,000	1,597,000
2,500,000	0	0	0	0
0	1,301,100	1,316,800	1,331,800	1,346,200
143,988	177,686	208,320	238,956	269,591
565,108	623,206	681,304	739,402	797,500
6,684,096	7,258,992	7,649,424	8,031,158	8,385,291
6,211,012	6,502,314	6,781,680	7,056,044	7,290,409
0	0	0	0	0
6,211,012	6,502,314	6,781,680	7,056,044	7,290,409
\$18,201,847	\$17,278,575	\$16,684,576	\$16,257,869	\$13,515,129
74.56%	72.66%	71.10%	69.73%	64.96%
\$10,365,144	\$10,112,356	\$9,986,502	\$9,925,565	\$8,922,215
\$4,154,132	\$3,610,042	\$3,204,822	\$2,869,521	\$1,631,806
40.08%	35.70%	32.09%	28.91%	18.29%

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
2010	\$10,990,056	0.39%	\$165.26
2009	10,216,638	0.36	155.61
2008	10,741,456	0.31	161.41
2007	11,251,275	0.35	172.44
2006	11,689,711	0.38	178.24
2005	12,186,012	0.39	184.83
2004	11,514,314	0.39	174.27
2003	11,944,680	0.41	179.74
2002	12,367,044	0.43	186.66
2001	12,727,409	0.49	192.45

Source: Marion County Auditor

See Schedule S15 for estimated actual value.

See Schedule S33 for population.

Marion County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2010	66,501	\$2,031,738,552	30,552	10.20%
2009	65,655	2,005,891,560	30,552	11.2
2008	66,546	2,033,113,392	30,552	7.0
2007	65,248	1,933,363,488	29,631	5.5
2006	65,583	1,823,863,230	27,810	5.4
2005	65,932	1,783,196,872	27,046	6.2
2004	66,073	1,732,698,352	26,224	6.6
2003	66,456	1,713,501,504	25,784	6.3
2002	66,255	1,647,364,320	24,864	5.7
2001	66,135	1,594,250,310	24,106	4.6

Source: Ohio Department of Development
Marion County Chamber of Commerce

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

Employer	2010			2001		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	3,066	1	11.07%	2,697	1	8.84%
Marion General Hospital	989	2	3.57	874	3	2.87
Marion City School District	769	3	2.78	702	4	2.30
Silver Line Windows	700	4	2.53			
Frontier Communications	597	5	2.15			
Marion County Government	596	6	2.15	668	5	2.19
North Central Correctional Institution	491	7	1.77	491	7	1.61
Smith Clinic	460	8	1.66	450	9	1.48
Marion Correctional Institution	456	9	1.65	518	6	1.70
Wyandot	425	10	1.53	425	10	1.39
Verizon				1,604	2	5.26
Meijer Stores Limited				450	8	1.47
Total	<u>8,549</u>		<u>30.86%</u>	<u>8,879</u>		<u>29.11%</u>
Total Employment Within Marion County	<u>27,700</u>			<u>30,500</u>		

Source: Marion County Chamber of Commerce

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

Function/Program	2010	2009	2008	2007	2006	2005
General Government						
Legislative and Executive	58.0	58.0	61.0	62.0	63.0	67.0
Judicial	48.0	45.0	42.0	43.0	44.0	50.0
Public Safety						
Enforcement	33.0	32.0	39.0	40.0	39.0	41.0
Other Public Safety	73.0	70.0	73.0	72.0	69.0	75.5
Public Works	34.0	34.0	33.0	34.0	35.0	38.0
Health						
Developmental Disabilities	72.0	71.0	68.0	66.0	66.0	79.0
Other Health	3.0	3.0	3.0	2.0	3.0	3.0
Human Services						
Children Home	33.0	35.0	44.0	41.0	40.0	42.5
Job and Family Services	60.0	63.0	68.0	72.0	63.0	66.0
Child Support Enforcement Agency	13.0	15.0	15.0	15.0	15.0	14.0
Other Human Services	8.0	9.0	8.0	9.0	9.0	10.0
Sanitary Engineer	8.0	8.0	8.0	8.0	8.0	9.5
County Home	0.0	0.0	0.0	0.0	0.0	0.0
Other (Agency Funds)	97.0	80.0	89.0	89.0	91.0	91.5
Total	<u>540.0</u>	<u>523.0</u>	<u>551.0</u>	<u>553.0</u>	<u>545.0</u>	<u>587.0</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>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
67.5	65.5	69.0	68.0
47.0	49.0	47.0	45.0
39.0	41.5	39.0	41.5
72.0	74.0	76.0	80.5
36.0	38.0	38.0	38.0
74.5	78.0	91.0	85.0
3.0	3.0	2.0	3.0
41.5	42.5	52.5	54.0
67.0	65.5	75.5	75.5
15.0	14.0	15.0	15.0
9.5	9.0	9.0	9.0
8.5	9.5	8.5	8.0
0.0	0.0	0.0	2.0
<u>93.0</u>	<u>90.5</u>	<u>100.5</u>	<u>95.0</u>
<u><u>573.5</u></u>	<u><u>580.0</u></u>	<u><u>623.0</u></u>	<u><u>619.5</u></u>

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

	2010	2009	2008	2007
Legislative/Executive				
Auditor				
Number of Non-Exempt Conveyances	1,180	1,145	1,254	1,701
Number of Exempt Conveyances	919	973	1,038	1,124
Number of Real Estate Transfers	2,099	2,118	2,292	2,825
Board of Elections				
Number of Registered Voters	41,017	40,064	42,436	39,432
Number of Voters Last General Election	20,432	19,263	29,093	14,807
Percent of Registered Voters Voting	49.81	48.08	68.56	37.55
Recorder				
Number of Deeds Filed	2,250	2,208	2,557	2,854
Number of Mortgages Filed	1,601	1,737	2,066	3,008
Judicial				
Common Pleas Court				
Number of New Filings	1,943	2,714	2,688	2,115
Number of Terminations	1,243	1,244	1,235	1,313
Criminal Cases				
Number of New Filings	719	608	538	432
Number of Terminations	690	634	546	561
Family Court				
Domestic Violence Civil Protection Orders				
Number of New Filings	91	80	110	104
Number of Terminations	86	100	106	115
Juvenile/Family Court				
Delinquent/Unruly/Truancy Cases				
Number of New Filings	1,937	1,627	1,417	1,601
Number of Terminations	1,762	1,361	1,794	2,023
Traffic Cases				
Number of New Filings	485	458	481	659
Number of Terminations	442	482	562	655
Public Safety				
Sheriff				
Incidents Reported	30,859	36,601	42,071	46,412
Citations Issued	612	732	1,077	1,528
Papers Served	6,978	7,128	8,015	10,735
Transport Hours	305	290	335	390
Court Security Hours	4,000	4,000	4,000	4,000
Public Works				
Engineer				
Roads Resurfaced	9.16	28.37	64.32	53.65
Bridges Replaced	7	3	5	8
Culverts Built	31	6	13	15

2006	2005	2004	2003	2002	2001
1,938	1,322	1,893	1,857	1,727	1,720
1,409	1,924	1,295	1,296	1,322	1,333
3,347	3,246	3,188	3,153	3,049	3,053
43,007	43,141	43,323	40,766	39,581	41,450
21,821	19,496	29,656	16,862	17,913	13,668
50.74	45.19	68.45	41.36	45.26	32.97
3,205	3,107	3,057	3,001	2,931	2,908
3,695	4,119	4,345	5,688	5,256	5,295
1,064	932	944	843	869	702
1,231	1,226	1,014	989	957	779
549	536	528	462	425	389
588	683	612	547	450	433
138	129	139	156	113	113
134	125	152	152	114	111
1,664	1,583	1,927	1,612	2,010	1,933
1,667	2,035	1,870	1,590	2,032	1,932
591	549	617	767	883	779
627	582	604	778	945	832
49,139	46,870	43,060	41,495	38,913	31,498
3,353	1,270	821	1,233	1,059	790
11,112	8,406	7,471	4,792	4,603	3,540
90	268	352	224	206	173
4,160	4,160	4,160	4,160	4,160	2,080
62.44	64.83	64.28	33.90	26.75	45.44
6	6	4	8	4	9
7	9	4	3	4	5

(continued)

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

	2010	2009	2008	2007
Health				
Dog and Kennel				
Number of Dog Licenses Sold	9,638	9,819	9,993	9,440
Number of Kennel Licenses Sold	285	256	253	298
Developmental Disabilities				
Students Enrolled at Marca				
Early Intervention Program	33	35	34	28
Preschool	47	41	40	42
School Age	0	0	0	0
Consumers Employed at Marca Industries	160	157	156	162
Sewer District				
New Residential Connections	4	2	8	22
New Commercial (Multi Family) Connections	0	1	3	19
Number of Treatment Plants	7	7	7	7
Number of Pumping Stations	6	6	6	5

Source: Marion County Departments

2006	2005	2004	2003	2002	2001
9,647	9,292	9,144	9,113	9,513	9,607
302	300	316	336	370	330
32	33	24	22	33	43
50	47	49	48	41	44
3	3	4	8	7	15
159	175	170	165	149	155
41	58	68	36	36	32
12	8	11	4	1	3
7	7	7	6	6	6
5	5	5	5	4	4

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

	2010	2009	2008	2007
General Government				
Legislative and Executive				
Commissioners				
Administrative Office Space (sq. ft.)	4,199	4,199	4,199	4,199
Auditor				
Administrative Office Space (sq. ft.)	3,876	3,876	3,876	3,876
Treasurer				
Administrative Office Space (sq. ft.)	2,068	2,068	2,068	2,068
Prosecutor				
Administrative Office Space (sq. ft.)	6,200	6,200	6,200	6,200
Board of Elections				
Administrative Office Space (sq. ft.)	3,120	3,120	3,120	3,120
Recorder				
Administrative Office Space (sq. ft.)	6,468	6,468	6,468	6,468
Judicial				
Common Pleas Court				
Number of Court Rooms	4	4	4	4
Administrative Office Space (sq. ft.)	13,984	13,984	13,984	13,984
Probate Court				
Administrative Office Space (sq. ft.)	1,028	1,028	N/A	N/A
Number of Court Rooms	1	1	N/A	N/A
Juvenile Court/Family Court				
Administrative Office Space (sq. ft.)	15,536	N/A	N/A	N/A
Number of Court Rooms	4	N/A	N/A	N/A
Clerk of Courts				
Administrative Office Space (sq. ft.)	4,022	4,022	4,022	4,022
Law Library				
Administrative Office Space (sq. ft.)	3,192	3,192	3,192	3,192
Public Safety				
Sheriff				
Number of Patrol Vehicles	32	32	32	32
Administrative Office Space (sq. ft.)	10,000	10,000	10,000	10,000
Adult Probation				
Administrative Office Space (sq. ft.)	9,512	9,512	9,512	9,512
Number of Vehicles	6	6	6	6
Public Works				
Engineer				
Administrative Office Space (sq. ft.)	3,724	3,724	3,724	3,724
Centerline Miles of Roads	387	390	391	391
Number of Bridges	277	274	274	273
Number of Culverts	1440	1417	1417	1391
Number of Traffic Signals	4	4	4	4
Number of Storm Drainage (feet)	133,626	126,243	124,021	117,054
Number of Vehicles	39	38	39	40
Sewer District				
Administrative Office Space (sq. ft.)	1,728	1,728	1,728	1,728
Miles of Sewer Lines	50.20	50.20	50.10	50.10

2006	2005	2004	2003	2002	2001
4,199	4,199	4,199	4,199	4,199	N/A
3,876	3,876	3,876	3,876	3,876	N/A
2,068	2,068	2,068	2,068	2,068	N/A
6,200	6,200	6,200	6,200	N/A	N/A
3,120	3,120	3,120	3,120	3,120	N/A
6,468	6,468	6,468	6,468	6,468	N/A
4	4	N/A	N/A	N/A	N/A
13,984	13,984	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
4,022	4,022	4,022	4,022	4,022	N/A
3,192	3,192	3,192	3,192	3,192	N/A
32	32	32	32	32	32
10,000	10,000	10,000	10,000	10,000	10,000
9,512	9,512	9,512	9,512	9,512	9,512
6	6	6	6	6	6
3,724	3,724	3,724	3,724	3,724	N/A
389	389	389	389	389	392
277	279	279	280	280	283
1381	1369	1369	1368	1368	1365
2	2	2	2	2	2
112,555	105,920	103,240	97,810	93,200	91,300
39	39	39	38	40	41
1,728	1,728	1,728	1,728	1,728	N/A
49.90	48.60	46.70	45.40	41.10	40.50

(continued)

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

	2010	2009	2008	2007
Health				
Dog & Kennel				
Administrative Office Space (sq. ft.)	3,520	3,520	3,520	3,520
Development Disabilitites				
Number of Buildings	7	7	7	7
Administrative Office Space (sq. ft.)	4,275	4,275	4,275	4,275
Human Services				
Jobs and Family Services/Child Support Enforcement Agency				
Administrative Office Space (sq. ft.)	31,272	31,272	31,272	31,272
Veteran Services				
Administrative Office Space (sq. ft.)	230	230	230	230

Source: Various County Departments
 N/A Not Available

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
3,520	3,520	3,520	3,520	3,520	3,520
7	7	7	7	7	7
4,275	4,275	4,275	4,275	4,275	4,275
31,272	31,272	31,272	31,272	31,272	31,272
230	230	230	230	230	230

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Dave Yost • Auditor of State

MARION COUNTY FINANCIAL CONDITION

MARION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 29, 2011