

MARION COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2014



MARION COUNTY, OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

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, 2014
 Table of Contents

I. INTRODUCTORY SECTION	Page
Title Page	i
Table of Contents	ii
Transmittal Letter	v
Elected and Appointed Officials	x
Organizational Chart	xi
Certificate of Achievement	xii
 II. FINANCIAL SECTION	
Independent Auditor’s Report	1
General Purpose External Financial Statements	
Management’s Discussion and Analysis	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	12
Statement of Activities	14
Fund Financial Statements	
Balance Sheet - Governmental Funds	16
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	19
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	20
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities	22
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund	23
Job and Family Services Fund	24
Motor Vehicle Gasoline Tax Fund	25
Children Services Fund	26
Developmental Disabilities Fund	27
Statement of Fund Net Position - Enterprise Fund	28

MARION COUNTY, OHIO
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2014
 Table of Contents (continued)

Statement of Revenues, Expenses, and Change in Fund Net Position - Enterprise Fund	29
Statement of Cash Flows - Enterprise Fund.....	30
Statement of Fiduciary Assets and Liabilities - Agency Funds	31
Notes to the Basic Financial Statements	32
 Combining Statements and Individual Fund Schedules	
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions	75
Combining Balance Sheet - Nonmajor Governmental Funds.....	77
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	83
 Combining Statements - Fiduciary Funds	
Fund Descriptions	89
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	90
Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual.....	95
Major Funds	96
Nonmajor Funds.....	107
 III. STATISTICAL SECTION	
Statistical Section Description	S1
Net Position by Component - Last Ten Years	S2
Changes in Net Position - Last Ten Years	S4
Fund Balances, Governmental Funds - Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds - Last Ten Years.....	S10
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	S14
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years.....	S16
Property Tax Levies and Collections - Real and Public Utility Real Property Taxes - Last Ten Years	S22

MARION COUNTY, OHIO
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2014
 Table of Contents (continued)

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



Joan M. Kasotis **Marion County Auditor**



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

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

September 18, 2015

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, 2014. 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 ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Marion County to gain a true understanding of Marion County's finances.

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

The State of Ohio Auditor's Office has issued an unmodified opinion on Marion County's financial statements for the year ended December 31, 2014. The Independent Auditor's Report is located at the front of the financial section of this report.

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

PROFILE OF MARION COUNTY

Formed by an Act of the Ohio General Assembly on May 1, 1824, the County was named for General Francis Marion of Revolutionary War fame. Marion County encompasses fifteen townships, seven villages, and one city; covers 409 square miles; and has an estimated population of 65,720 in 2014.

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 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, 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	57.58%
Agricultural	18.91
Commercial/Industrial	16.06
Public Utility	7.34
Governmental	.11
	<u>100.00%</u>

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

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

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

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

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

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

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

The main branch of the Marion Public Library with its 163,085 volumes and 27,569 audio-visual media is located in the City of Marion. The Library also has three branches located in other villages within the County.

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

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

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

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

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

The County negotiates with two bargaining units, the Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expires on September 30, 2017, for the Sheriff's department. The County also negotiates with the American Federation of State, County, and Municipal Employees Local 2694, whose agreement expires on February 19, 2016, for the County Engineer's department. The remaining full-time County employees have not elected to join a bargaining unit.

LOCAL ECONOMY

The southern extension of University Drive has a completion date set for November 2015. This phase of the project is to construct a new two lane roadway from State Route 95 at the current intersect of University Drive traveling south through the property that is owned by The Ohio State University to State Route 529. This roadway will alleviate some of the congestion on State Route 95. This project is being funded by Ohio Department of Transportation grants, local funding, and the Ohio Public Works Commission. Also along with this phase of the University Drive project, Marion County will see a ten foot wide bike path/walkway. Coupled with the University Drive road extension, The Ohio State University - Marion has broken ground on a science/engineering building.

The County Engineer's office is embarking upon a unique project on St. James Road with the replacement of a one lane high truss bridge with a two lane covered bridge. This project is expected to go out for bid in 2015 with completion set for May 2016. Funding for this project will be from federal bridge funds, bridge credit, and local funding.

A .5 percent sales tax increase went into effect April 1, 2014. The increase was passed by the County Commissioners as an emergency tax levy needed to balance the budget and avoid additional cuts to County departments. The reduction in State revenues, the County's deposit and investment income, and indigent defense costs, an increase in State mandates, and the need to preserve and maintain constitutional entitlement program's core services prompted the increase. Forty percent of this emergency sales tax collected has been earmarked for capital improvements within the County.

LONG-TERM FINANCIAL PLANNING

The County is aware of the need to plan for future financial trends that may affect its financial stability. The County Commissioners, along with the assistance of the County Auditor's office, have begun to use a five year forecast to help in the planning of the County's future financial outlook. The County Commissioners also hold informal budget hearings with all General Fund departments. These procedures have allowed the County to move forward despite difficult economic times. These procedures are excellent planning tools for budgeting purposes and will continue to serve as a mechanism to ensure the future capability of the County, its services, and projects.

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

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

RAMTEC and STEM Career Technical Education Consortium, led by Tri-Rivers Career Center, located in Marion County has received a grant through Ohio's Straight A Fund. This grant will allow for the partnering with eight additional career centers to expand and continue the vision of RAMTEC in order to address the skills gap by preparing high school and adult students with advanced manufacturing and engineering skills.

Manufacturers drive employment in Marion County. The fortunes of companies can have a significant impact on the livelihoods of individuals and the Marion County economy. Union Tank Car Co. has announced it will add a second facility in Marion creating an additional two hundred new jobs over the next three years.

Expansion at the Marion Industrial Center and Marion Intermodal Company has caused the daily blocking of Ohio 309 by trains sitting while containers are loaded and/or unloaded. Marion County and the Ohio Department of Transportation are working towards getting an overpass built on Ohio 309 east of the city. This addition in infrastructure would improve traffic safety, eliminate blocked railroad crossings, and promote economic development in Marion County.

Working to improve outdoor recreational opportunities in Marion County, the County Park District has been awarded additional grant funding to extend the Tallgrass Trail. With the completion of this section of the trail, visitors will be able to enjoy almost seven miles of paved trail that can be used for non-motorized recreation including jogging, walking, bicycling, roller blading, and cross country skiing. Tallgrass trail will eventually stretch to the Hardin County line.

The County will continue to provide a variety of services required to meet the needs of its citizens and actively support economic development in the area.

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, 2013. 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 Spencer, 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, 2014

COMMISSIONERS

Dan Russell
Paul Andrew Appelfeller
Kenneth Stiverson

AUDITOR

Joan M. Kasotis

TREASURER

Janet Draper

RECORDER

Karen Douglas

COMMON PLEAS JUDGE/GENERAL DIVISION

William Finnegan

COMMON PLEAS JUDGE/GENERAL DIVISION

James Slagle

COMMON PLEAS JUDGE/FAMILY COURT DIVISION

Deborah A. Alspach

JUVENILE AND PROBATE JUDGE

Robert D. Fragale

ENGINEER

Bradley K. Irons

CLERK OF COURTS

Julie M. Kagel

CORONER

Marc Comianos M.D.

PROSECUTOR

Brent Yager

SHERIFF

Tim Bailey

AGENCY AND DEPARTMENTS HEADS

BOARD OF ELECTIONS

David Little

SANITARY ENGINEER

Roger L. Dietrich

CHILDREN SERVICES

Jacqueline Ringer

JOB AND FAMILY SERVICES

Roxane Somerlot

COMMUNITY MENTAL HEALTH

Jody Demo-Hodgins

DEVELOPMENTAL DISABILITIES

Cheryl Plaster

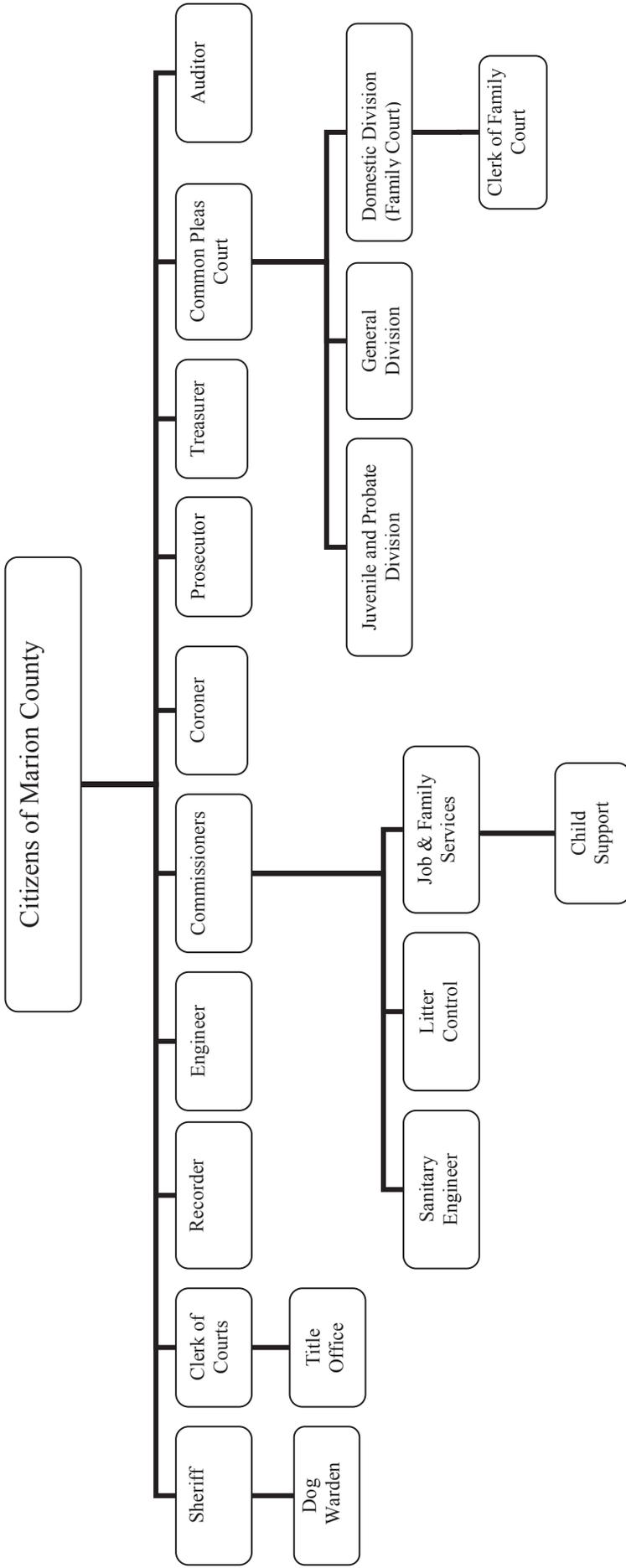
LITTER CONTROL

Angela Carbeta

VETERANS SERVICE

Richard Reish

MARION COUNTY, OHIO ORGANIZATIONAL CHART



OFFICES AND APPOINTED BOARDS

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



Government Finance Officers Association

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

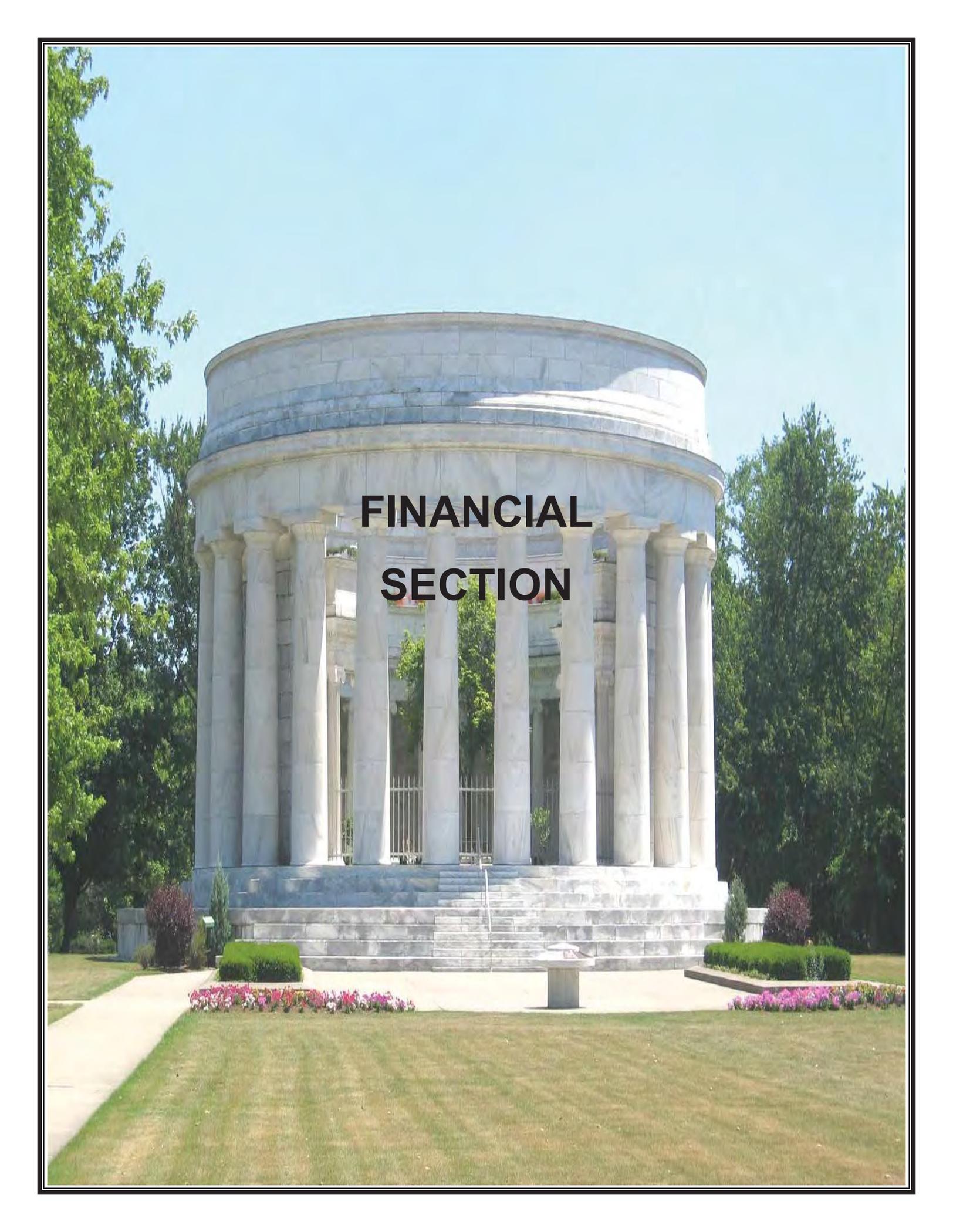
Presented to

**Marion County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO



**FINANCIAL
SECTION**

This page is intentionally left blank.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely present component unit and remaining fund information of Marion County, Ohio (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate discretely present component unit and remaining fund information of Marion County, Ohio, as of December 31, 2014, 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 thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

September 18, 2015

THIS PAGE INTENTIONALLY LEFT BLANK

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2014
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, 2014. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

USING THIS ANNUAL REPORT

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

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

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

REPORTING THE COUNTY AS A WHOLE

The statement of net position and the statement of activities reflect how the County did financially during 2014. These statements include all assets and liabilities using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

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

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

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

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

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

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2014 and 2013.

Table 1
Net Position

	Governmental Activities		Business-Type Activity		Total	
	2014	2013	2014	2013	2014	2013
<u>Assets</u>						
Current and Other Assets	\$46,017,305	\$42,376,369	\$3,329,634	\$3,314,750	\$49,346,939	\$45,691,119
Capital Assets, Net	74,038,117	75,014,288	6,959,873	7,820,277	80,997,990	82,834,565
Total Assets	120,055,422	117,390,657	10,289,507	11,135,027	130,344,929	128,525,684
<u>Deferred Outflows of Resources</u>						
	289,565	310,244	0	0	289,565	310,244
<u>Liabilities</u>						
Current and Other Liabilities	2,521,996	1,817,973	94,367	60,341	2,616,363	1,878,314
Long-Term Liabilities	13,026,472	13,459,367	1,689,786	1,871,554	14,716,258	15,330,921
Total Liabilities	15,548,468	15,277,340	1,784,153	1,931,895	17,332,621	17,209,235
<u>Deferred Inflows of Resources</u>						
	7,658,140	7,559,237	0	0	7,658,140	7,559,237
<u>Net Position</u>						
Net Investment in Capital Assets	65,944,848	66,626,384	5,311,736	5,989,709	71,256,584	72,616,093
Restricted	26,832,667	26,086,187	0	0	26,832,667	26,086,187
Unrestricted	4,360,864	2,151,753	3,193,618	3,213,423	7,554,482	5,365,176
Total Net Position	\$97,138,379	\$94,864,324	\$8,505,354	\$9,203,132	\$105,643,733	\$104,067,456

For governmental activities, there was little change in net position from the prior year with an overall increase of 2 percent. The most significant change was the increase in current and other assets primarily resulting from the .5 percent increase in sales tax implemented in April 2014. This resulted in an increase in cash and cash equivalents at year end as well as an increase in the sales tax receivable. These increases are reflected in the increase in both restricted and unrestricted net position.

Net position for the business-type activity decreased over 7 percent from the prior year primarily due to donating the Elgin lift station to the City of Marion. This disposal is reflected in the decrease in net capital assets and the investment in capital assets.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Table 2 reflects the change in net position for 2014 and 2013.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2014	2013	2014	2013	2014	2013
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$4,917,926	\$5,026,047	\$1,116,394	\$1,108,742	\$6,034,320	\$6,134,789
Operating Grants, Contributions, and Interest	20,172,431	19,016,307	0	0	20,172,431	19,016,307
Capital Grants and Contributions	158,470	475,853	0	180,999	158,470	656,852
Total Program Revenues	<u>25,248,827</u>	<u>24,518,207</u>	<u>1,116,394</u>	<u>1,289,741</u>	<u>26,365,221</u>	<u>25,807,948</u>
General Revenues						
Property Taxes	6,839,581	6,683,700	0	0	6,839,581	6,683,700
Payment in Lieu of Taxes	505,367	415,436	0	0	505,367	415,436
Sales Taxes	10,808,245	7,414,576	0	0	10,808,245	7,414,576
Grants and Entitlements	1,798,983	1,721,970	0	0	1,798,983	1,721,970
Interest	248,620	203,485	914	1,593	249,534	205,078
Other	1,641,325	2,650,358	12,233	8,628	1,653,558	2,658,986
Total General Revenues	<u>21,842,121</u>	<u>19,089,525</u>	<u>13,147</u>	<u>10,221</u>	<u>21,855,268</u>	<u>19,099,746</u>
Total Revenues	<u>47,090,948</u>	<u>43,607,732</u>	<u>1,129,541</u>	<u>1,299,962</u>	<u>48,220,489</u>	<u>44,907,694</u>
<u>Program Expenses</u>						
General Government						
Legislative and Executive	6,194,419	5,941,436	0	0	6,194,419	5,941,436
Intergovernmental	269,342	229,297	0	0	269,342	229,297
Judicial	2,355,542	2,297,480	0	0	2,355,542	2,297,480
Public Safety	10,129,954	9,535,197	0	0	10,129,954	9,535,197
Intergovernmental	3,802	3,600	0	0	3,802	3,600
Public Works	6,770,793	6,208,148	0	0	6,770,793	6,208,148
Health	7,106,833	7,862,507	0	0	7,106,833	7,862,507
Human Services	11,271,857	10,657,562	0	0	11,271,857	10,657,562
Intergovernmental	11,706	0	0	0	11,706	0
Economic Development						
Intergovernmental	278,509	122,376	0	0	278,509	122,376
Conservation and Recreation	5,000	23,302	0	0	5,000	23,302
Intergovernmental	12,000	115,000	0	0	12,000	115,000
Interest and Fiscal Charges	407,136	594,070	0	0	407,136	594,070
Sewer District	0	0	1,827,319	1,216,618	1,827,319	1,216,618
Total Expenses	<u>44,816,893</u>	<u>43,589,975</u>	<u>1,827,319</u>	<u>1,216,618</u>	<u>46,644,212</u>	<u>44,806,593</u>
Change in Net Position	<u>2,274,055</u>	<u>17,757</u>	<u>(697,778)</u>	<u>83,344</u>	<u>1,576,277</u>	<u>101,101</u>
Net Position at Beginning of Year	<u>94,864,324</u>	<u>94,846,567</u>	<u>9,203,132</u>	<u>9,119,788</u>	<u>104,067,456</u>	<u>103,966,355</u>
Net Position at End of Year	<u>\$97,138,379</u>	<u>\$94,864,324</u>	<u>\$8,505,354</u>	<u>\$9,203,132</u>	<u>\$105,643,733</u>	<u>\$104,067,456</u>

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

For governmental activities, there was a 3 percent decrease in program revenues generally due to the number and type of grants received in each of the past two years. The increase in general revenues was primarily due to the .5 percent increase in sales tax implemented in April 2014. Governmental activities expenses were similar to the prior year with a 3 percent increase overall and modest increases in most programs. The overall 2 percent increase in net position for governmental activities was not significant.

For the business-type activity, there was a decrease in capital grants and contributions. In the prior year, the County received a grant from the Ohio Public Works Commission for repairs to the Grandview sewer. The increase in expenses was largely related to the loss on disposal of capital assets with the donation of the Elgin lift station to the City of Marion.

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	
	2014	2013	2014	2013
General Government				
Legislative and Executive	\$6,194,419	\$5,941,436	\$3,876,685	\$3,611,829
Intergovernmental	269,342	229,297	269,342	229,297
Judicial	2,355,542	2,297,480	852,542	974,976
Public Safety	10,129,954	9,535,197	5,987,471	6,101,234
Intergovernmental	3,802	3,600	3,802	3,600
Public Works	6,770,793	6,208,148	1,802,286	443,635
Health	7,106,833	7,862,507	3,578,898	4,206,303
Human Services	11,271,857	10,657,562	2,482,689	2,646,146
Intergovernmental	11,706	0	11,706	0
Economic Development				
Intergovernmental	278,509	122,376	278,509	122,376
Conservation and Recreation	5,000	23,302	5,000	23,302
Intergovernmental	12,000	115,000	12,000	115,000
Interest and Fiscal Charges	407,136	594,070	407,136	594,070
Total Expenses	\$44,816,893	\$43,589,975	\$19,568,066	\$19,071,768

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

For 2014, 44 percent of the costs for services provided by the County were paid for by general revenues (the same as 2013). A review of the above table demonstrates that program revenues contributed significantly to several programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 36 and 49 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). During 2014, the public works program was again significantly funded through program revenues. Public works expenses are provided for through operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Developmental Disabilities funds. Fund balance in the General Fund increased almost 7 percent, largely due to the additional .5 percent sales tax discussed previously.

Fund balance increased significantly in the Motor Vehicle Gasoline Tax Fund primarily due to resources transferred to the fund from the completed Northwest Intercept project.

Fund balance did not change significantly in the Job and Family Services Fund, the Children Services Fund, or in the Developmental Disabilities Fund.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

The County's enterprise fund is the Sewer District Fund. In 2014, net position decreased over 7 percent primarily due to donating the Elgin lift station to the City of Marion.

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. The most significant change from the original budget to the final budget as well as from the final budget to actual revenues was due to the .5 percent increase in the sales tax. For expenditures, changes from the original budget to the final budget and from the final budget to actual expenditures were not significant.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2014
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, 2014, was \$65,944,848 and \$5,311,736, 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, road and bridge improvements, and vehicles. Disposals were roads that were resurfaced in 2014, miscellaneous equipment, and vehicles. For the business-type activity, there were minimal additions. The disposal consisted of the Elgin lift station that was donated to the City of Marion. Additional information regarding the County's capital assets can be found in Note 10 to the basic financial statements.

At December 31, 2014, the County's outstanding debt included \$12,763,733 in general obligation bonds, and \$204,016 in Ohio Public Works Commission loans. Of this amount, \$1,648,137 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

County officials and the City of Marion have signed a contract to combine the 911 emergency dispatching services. This consolidation will improve the safety of Marion County residents as it eliminates call transfers between the city police dispatch and county sheriff dispatch centers. The joint dispatch unit has a tentative start date of January 1, 2016, and will be housed in the Marion County Administration Building in the City of Marion. With this change, the County and the City will see considerable savings, equipment improvements, and be able to have more officers on the streets rather than running the dispatch system.

The County Commissioners have been putting the emergency sales tax funding to good use with some much needed capital improvements to many of the County buildings and departments within the County. Some of these improvements have included remodeling the Clerk of Courts offices, roof replacement and stucco repair on the County Administration Building, and the central dispatch center set to open January 2016.

The County awarded the contract for the replacement of a one lane, high truss bridge on St. James Road to a two lane wooden covered bridge to RG Zachrich. This project will be paid with federal bridge funds, bridge credit, and local funding. The estimated cost of the project is \$3.25 million with completion estimated for May 2016.

REQUEST FOR INFORMATION

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

Marion County, Ohio
Statement of Net Position
Primary Government as of December 31, 2014
Component Unit as of June 30, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	Marca Industries
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$27,358,106	\$2,966,978	\$30,325,084	\$0
Cash and Cash Equivalents in Segregated Accounts	18,208	0	18,208	24,370
Cash and Cash Equivalents with Fiscal Agent	606,589	0	606,589	3,543
Investments in Segregated Accounts	0	0	0	15,007
Accounts Receivable	72,638	362,048	434,686	50,834
Sales Taxes Receivable	2,888,601	0	2,888,601	0
Accrued Interest Receivable	49,866	0	49,866	0
Due from Other Governments	6,447,650	0	6,447,650	0
Internal Balances	(608)	608	0	0
Due from External Party	9,336	0	9,336	0
Due from Primary Government	0	0	0	1,778
Materials and Supplies Inventory	0	0	0	1,922
Property Taxes Receivable	7,828,076	0	7,828,076	0
Payment in Lieu of Taxes Receivable	596,713	0	596,713	0
Loans Receivable	6,446	0	6,446	0
Special Assessments Receivable	135,684	0	135,684	0
Workers' Compensation Deposit	0	0	0	1,000
Nondepreciable Capital Assets	14,666,748	505,779	15,172,527	0
Depreciable Capital Assets, Net	59,371,369	6,454,094	65,825,463	40,928
Total Assets	120,055,422	10,289,507	130,344,929	139,382
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	289,565	0	289,565	0
<u>Liabilities</u>				
Accrued Wages Payable	908,716	18,655	927,371	33,941
Accounts Payable	1,016,074	35,753	1,051,827	11,166
Contracts Payable	7,604	0	7,604	0
Matured Compensated Absences Payable	19,029	0	19,029	0
Due to Other Governments	522,407	34,534	556,941	0
Due to Primary Government	0	0	0	0
Due to External Party	2,530	0	2,530	0
Due to Component Unit	1,778	0	1,778	0
Deposits Held and Due to Others	0	0	0	3,543
Accrued Interest Payable	43,858	5,425	49,283	0
Line of Credit Payable	0	0	0	17,135
Long-Term Liabilities				
Due Within One Year	1,018,575	162,744	1,181,319	16,257
Due in More Than One Year	12,007,897	1,527,042	13,534,939	10,326
Total Liabilities	15,548,468	1,784,153	17,332,621	92,368
<u>Deferred Inflows of Resources</u>				
Property Taxes	7,061,427	0	7,061,427	0
Payment in Lieu of Taxes	596,713	0	596,713	0
Total Deferred Inflows of Resources	7,658,140	0	7,658,140	0

(continued)

Marion County, Ohio
Statement of Net Position (continued)
Primary Government as of December 31, 2014
Component Unit as of June 30, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	Marca Industries
<u>Net Position</u>				
Net Investment in Capital Assets	\$65,944,848	\$5,311,736	\$71,256,584	\$40,928
Restricted for:				
Capital Projects	2,425,491	0	2,425,491	0
Public Safety	2,487,078	0	2,487,078	0
Public Works	4,608,591	0	4,608,591	0
Health	8,353,124	0	8,353,124	0
Human Services	7,217,535	0	7,217,535	0
Other Purposes	1,740,848	0	1,740,848	0
Unrestricted	4,360,864	3,193,618	7,554,482	6,086
Total Net Position	<u>\$97,138,379</u>	<u>\$8,505,354</u>	<u>\$105,643,733</u>	<u>\$47,014</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Activities
Primary Government For the Year Ended December 31, 2014
Component Unit For the Year Ended June 30, 2014

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$6,194,419	\$2,254,569	\$63,165	\$0
Intergovernmental	269,342	0	0	0
Judicial	2,355,542	1,148,085	354,915	0
Public Safety	10,129,954	674,933	3,467,550	0
Intergovernmental	3,802	0	0	0
Public Works	6,770,793	452,800	4,459,972	55,735
Health	7,106,833	176,048	3,249,152	102,735
Human Services	11,271,857	211,491	8,577,677	0
Intergovernmental	11,706	0	0	0
Economic Development				
Intergovernmental	278,509	0	0	0
Conservation and Recreation	5,000	0	0	0
Intergovernmental	12,000	0	0	0
Interest and Fiscal Charges	407,136	0	0	0
Total Governmental Activities	44,816,893	4,917,926	20,172,431	158,470
<u>Business-Type Activity</u>				
Sewer District	1,827,319	1,116,394	0	0
Total Primary Government	\$46,644,212	\$6,034,320	\$20,172,431	\$158,470
<u>Component Unit</u>				
Marca Industries	\$745,863	\$514,238	\$162,073	\$0

General Revenues

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

Total General Revenues

Change in Net Position

Net Position at Beginning of Year

Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position

Primary Government		Component Unit	
Governmental Activities	Business-Type Activity	Total	Marca Industries
(\$3,876,685)	\$0	(\$3,876,685)	\$0
(269,342)	0	(269,342)	0
(852,542)	0	(852,542)	0
(5,987,471)	0	(5,987,471)	0
(3,802)	0	(3,802)	0
(1,802,286)	0	(1,802,286)	0
(3,578,898)	0	(3,578,898)	0
(2,482,689)	0	(2,482,689)	0
(11,706)	0	(11,706)	0
(278,509)	0	(278,509)	0
(5,000)	0	(5,000)	0
(12,000)	0	(12,000)	0
(407,136)	0	(407,136)	0
(19,568,066)	0	(19,568,066)	0
0	(710,925)	(710,925)	0
(19,568,066)	(710,925)	(20,278,991)	0
0	0	0	(69,552)
2,240,469	0	2,240,469	0
2,541,813	0	2,541,813	0
265,634	0	265,634	0
1,126,810	0	1,126,810	0
664,855	0	664,855	0
505,367	0	505,367	0
9,769,901	0	9,769,901	0
1,038,344	0	1,038,344	0
1,798,983	0	1,798,983	0
248,620	914	249,534	11
1,641,325	12,233	1,653,558	72,844
21,842,121	13,147	21,855,268	72,855
2,274,055	(697,778)	1,576,277	3,303
94,864,324	9,203,132	104,067,456	43,711
<u>\$97,138,379</u>	<u>\$8,505,354</u>	<u>\$105,643,733</u>	<u>\$47,014</u>

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2014

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$3,799,241	\$869,756	\$2,597,927
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	37,636	0	0
Sales Taxes Receivable	2,495,350	0	0
Accrued Interest Receivable	49,866	0	0
Due from Other Governments	953,838	210,089	2,012,719
Interfund Receivable	507,816	0	349
Due from External Party	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	140,958	0	0
Property Taxes Receivable	2,582,283	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	\$10,566,988	\$1,079,845	\$4,610,995
<u>Liabilities</u>			
Accrued Wages Payable	\$309,542	\$138,007	\$67,265
Accounts Payable	216,163	73,455	69,430
Contracts Payable	0	0	0
Matured Compensated Absences Payable	0	19,029	0
Due to Other Governments	123,608	85,853	137,656
Interfund Payable	4,727	0	0
Due to External Party	2,430	0	0
Due to Component Unit	0	20	0
Accrued Interest Payable	0	0	0
Total Liabilities	656,470	316,364	274,351
<u>Deferred Inflows of Resources</u>			
Property Taxes	2,314,768	0	0
Payment in Lieu of Taxes	0	0	0
Unavailable Revenue	2,711,121	0	1,550,006
Total Deferred Inflows of Resources	5,025,889	0	1,550,006
<u>Fund Balances</u>			
Nonspendable	528,089	0	0
Restricted	0	763,481	2,786,638
Assigned	1,566,433	0	0
Unassigned	2,790,107	0	0
Total Fund Balances	4,884,629	763,481	2,786,638
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$10,566,988	\$1,079,845	\$4,610,995

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$4,534,678	\$6,526,150	\$8,889,396	\$27,217,148
11,574	0	6,634	18,208
0	606,589	0	606,589
0	23,832	11,170	72,638
0	0	393,251	2,888,601
0	0	0	49,866
641,452	1,365,897	1,263,655	6,447,650
0	0	297,216	805,381
0	0	9,336	9,336
0	0	0	140,958
1,287,141	2,900,709	1,057,943	7,828,076
0	0	596,713	596,713
0	0	6,446	6,446
0	0	135,684	135,684
<u>\$6,474,845</u>	<u>\$11,423,177</u>	<u>\$12,667,444</u>	<u>\$46,823,294</u>
\$75,636	\$172,256	\$146,010	\$908,716
106,497	113,438	437,091	1,016,074
0	0	7,604	7,604
0	0	0	19,029
26,102	93,312	55,876	522,407
5,138	20,819	775,305	805,989
100	0	0	2,530
0	1,758	0	1,778
0	0	6,917	6,917
<u>213,473</u>	<u>401,583</u>	<u>1,428,803</u>	<u>3,291,044</u>
1,167,961	2,625,235	953,463	7,061,427
0	0	596,713	596,713
<u>562,666</u>	<u>863,223</u>	<u>1,429,765</u>	<u>7,116,781</u>
<u>1,730,627</u>	<u>3,488,458</u>	<u>2,979,941</u>	<u>14,774,921</u>
0	0	0	528,089
4,530,745	7,533,136	7,632,968	23,246,968
0	0	625,732	2,192,165
0	0	0	2,790,107
<u>4,530,745</u>	<u>7,533,136</u>	<u>8,258,700</u>	<u>28,757,329</u>
<u>\$6,474,845</u>	<u>\$11,423,177</u>	<u>\$12,667,444</u>	<u>\$46,823,294</u>

This page is intentionally left blank.

Marion County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2014

Total Governmental Fund Balances \$28,757,329

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 74,038,117

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

Accounts Receivable	9,691	
Sales Taxes Receivable	2,040,449	
Accrued Interest Receivable	43,822	
Due from Other Governments	4,121,104	
Delinquent Property Taxes Receivable	766,649	
Special Assessments Receivable	135,066	
	7,116,781	7,116,781

Deferred outflows of resources consist of deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 289,565

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

Accrued Interest Payable	(36,941)	
General Obligation Bonds Payable	(11,223,733)	
Ohio Public Works Commission Loans Payable	(95,879)	
Compensated Absences Payable	(1,637,694)	
Claims Payable	(69,166)	
	(13,063,413)	(13,063,413)

Net Position of Governmental Activities \$97,138,379

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, 2014

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Revenues</u>			
Property Taxes	\$2,239,216	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	9,415,780	0	0
Special Assessments	0	0	0
Charges for Services	2,522,609	193,687	137,563
Licenses and Permits	3,591	0	0
Fines and Forfeitures	119,707	0	8,201
Intergovernmental	2,125,909	5,254,681	4,325,423
Interest	241,592	0	449
Other	749,131	5,210	82,972
Total Revenues	<u>17,417,535</u>	<u>5,453,578</u>	<u>4,554,608</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	5,051,571	0	0
Intergovernmental	0	0	0
Judicial	2,057,690	0	0
Public Safety	6,793,461	0	0
Intergovernmental	0	0	0
Public Works	10,751	0	4,665,601
Health	170,602	0	0
Human Services	399,497	5,673,297	0
Intergovernmental	11,706	0	0
Economic Development			
Intergovernmental	278,509	0	0
Conservation and Recreation	5,000	0	0
Intergovernmental	12,000	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>14,790,787</u>	<u>5,673,297</u>	<u>4,665,601</u>
Excess of Revenues Over (Under) Expenditures	<u>2,626,748</u>	<u>(219,719)</u>	<u>(110,993)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers - In	3,669	190,212	1,241,643
Transfers - Out	<u>(2,318,356)</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(2,314,687)</u>	<u>190,212</u>	<u>1,241,643</u>
Changes in Fund Balances	312,061	(29,507)	1,130,650
Fund Balances at Beginning of Year	<u>4,572,568</u>	<u>792,988</u>	<u>1,655,988</u>
Fund Balances at End of Year	<u>\$4,884,629</u>	<u>\$763,481</u>	<u>\$2,786,638</u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$1,126,599	\$2,540,844	\$930,133	\$6,836,792
0	0	505,367	505,367
0	0	758,196	10,173,976
0	0	316,150	316,150
17,804	0	1,309,712	4,181,375
0	0	148,491	152,082
0	0	156,223	284,131
1,973,639	3,071,248	5,427,929	22,178,829
0	0	477	242,518
99,900	520,391	205,736	1,663,340
<u>3,217,942</u>	<u>6,132,483</u>	<u>9,758,414</u>	<u>46,534,560</u>
0	0	757,011	5,808,582
0	0	269,342	269,342
0	0	364,324	2,422,014
0	0	3,062,297	9,855,758
0	0	3,802	3,802
0	0	461,016	5,137,368
0	6,383,304	222,422	6,776,328
3,308,522	0	1,816,785	11,198,101
0	0	0	11,706
0	0	0	278,509
0	0	0	5,000
0	0	0	12,000
0	0	1,595,009	1,595,009
0	0	490,811	490,811
0	0	468,176	468,176
<u>3,308,522</u>	<u>6,383,304</u>	<u>9,510,995</u>	<u>44,332,506</u>
<u>(90,580)</u>	<u>(250,821)</u>	<u>247,419</u>	<u>2,202,054</u>
0	0	2,128,144	3,563,668
0	0	(1,245,312)	(3,563,668)
0	0	882,832	0
(90,580)	(250,821)	1,130,251	2,202,054
<u>4,621,325</u>	<u>7,783,957</u>	<u>7,128,449</u>	<u>26,555,275</u>
<u>\$4,530,745</u>	<u>\$7,533,136</u>	<u>\$8,258,700</u>	<u>\$28,757,329</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, 2014

Changes in Fund Balances - Total Governmental Funds \$2,202,054

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

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

Capital Outlay - Nondepreciable Capital Assets	973,811	
Capital Outlay - Depreciable Capital Assets	1,088,178	
Depreciation	<u>(2,742,514)</u>	(680,525)

The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (295,646)

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

Delinquent Property Taxes	2,789	
Sales Taxes	634,269	
Special Assessments	(11,728)	
Charges for Services	(6,084)	
Fines and Forfeitures	2,000	
Intergovernmental	(49,873)	
Interest	7,030	
Other	<u>(22,015)</u>	556,388

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

General Obligation Bonds Payable	485,000	
Ohio Public Works Commission Loans Payable	<u>5,811</u>	490,811

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

Accrued Interest Payable	79,568	
Amortization of Premium	2,151	
Amortization of Deferred Charge on Refunding	<u>(20,679)</u>	61,040

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

Compensated Absences Payable	(30,700)	
Claims Payable	<u>(29,367)</u>	(60,067)

Change in Net Position of Governmental Activities \$2,274,055

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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,205,700	\$2,205,700	\$2,252,385	\$46,685
Sales Taxes	8,504,906	9,004,906	9,244,667	239,761
Charges for Services	2,585,684	2,596,750	2,534,152	(62,598)
Licenses and Permits	3,700	3,700	3,591	(109)
Fines and Forfeitures	180,000	180,000	121,713	(58,287)
Intergovernmental	2,061,761	2,083,874	2,136,990	53,116
Interest	199,000	232,540	272,950	40,410
Other	298,843	463,005	660,253	197,248
Total Revenues	16,039,594	16,770,475	17,226,701	456,226
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	4,688,113	4,816,200	4,514,657	301,543
Judicial	2,101,056	2,173,129	2,089,665	83,464
Public Safety	6,852,571	6,997,474	6,854,806	142,668
Public Works	12,750	12,500	11,685	815
Health	182,132	179,957	177,473	2,484
Human Services	383,545	410,345	405,682	4,663
Conservation and Recreation	5,000	5,000	5,000	0
Other	645,483	626,767	612,431	14,336
Intergovernmental	302,215	302,215	302,215	0
Total Expenditures	15,172,865	15,523,587	14,973,614	549,973
Excess of Revenues Over Expenditures	866,729	1,246,888	2,253,087	1,006,199
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	472,418	472,418
Advances - Out	0	0	(428,200)	(428,200)
Transfers - In	213	213	3,669	3,456
Transfers - Out	(811,488)	(2,375,383)	(2,318,356)	57,027
Total Other Financing Sources (Uses)	(811,275)	(2,375,170)	(2,270,469)	104,701
Changes in Fund Balance	55,454	(1,128,282)	(17,382)	1,110,900
Fund Balance at Beginning of Year	3,157,984	3,157,984	3,157,984	0
Prior Year Encumbrances Appropriated	303,624	303,624	303,624	0
Fund Balance at End of Year	\$3,517,062	\$2,333,326	\$3,444,226	\$1,110,900

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, 2014

	<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	\$275,000	\$275,000	\$206,870	(\$68,130)
Intergovernmental	6,155,000	5,937,096	5,064,092	(873,004)
Other	5,210	5,210	5,210	0
Total Revenues	6,435,210	6,217,306	5,276,172	(941,134)
<u>Expenditures</u>				
Current				
Human Services	6,771,962	6,435,069	5,950,957	484,112
Excess of Revenues Under Expenditures	(336,752)	(217,763)	(674,785)	(457,022)
<u>Other Financing Sources</u>				
Transfers - In	274,790	274,790	190,212	(84,578)
Changes in Fund Balance	(61,962)	57,027	(484,573)	(541,600)
Fund Balance at Beginning of Year	768,122	768,122	768,122	0
Prior Year Encumbrances Appropriated	232,482	232,482	232,482	0
Fund Balance at End of Year	\$938,642	\$1,057,631	\$516,031	(\$541,600)

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$50,000	\$50,000	\$137,893	\$87,893
Fines and Forfeitures	20,000	20,000	7,632	(12,368)
Intergovernmental	4,390,287	4,453,780	4,055,117	(398,663)
Interest	800	800	511	(289)
Other	151,200	151,200	82,623	(68,577)
Total Revenues	4,612,287	4,675,780	4,283,776	(392,004)
<u>Expenditures</u>				
Current				
Public Works	4,749,337	6,053,556	5,825,621	227,935
Excess of Revenues Under Expenditures	(137,050)	(1,377,776)	(1,541,845)	(164,069)
<u>Other Financing Sources</u>				
Transfers - In	0	1,241,643	1,241,643	0
Changes in Fund Balance	(137,050)	(136,133)	(300,202)	(164,069)
Fund Balance at Beginning of Year	1,404,402	1,404,402	1,404,402	0
Prior Year Encumbrances Appropriated	89,044	89,044	89,044	0
Fund Balance at End of Year	<u>\$1,356,396</u>	<u>\$1,357,313</u>	<u>\$1,193,244</u>	<u>(\$164,069)</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$1,045,000	\$1,045,000	\$1,132,868	\$87,868
Charges for Services	9,000	9,000	18,840	9,840
Intergovernmental	1,714,786	1,714,786	1,921,906	207,120
Other	41,000	41,000	93,604	52,604
Total Revenues	2,809,786	2,809,786	3,167,218	357,432
<u>Expenditures</u>				
Current				
Human Services	4,223,339	3,891,005	3,545,126	345,879
Changes in Fund Balance	(1,413,553)	(1,081,219)	(377,908)	703,311
Fund Balance at Beginning of Year	4,134,489	4,134,489	4,134,489	0
Prior Year Encumbrances Appropriated	439,457	439,457	439,457	0
Fund Balance at End of Year	<u>\$3,160,393</u>	<u>\$3,492,727</u>	<u>\$4,196,038</u>	<u>\$703,311</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2014

	<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	\$2,600,000	\$2,600,000	\$2,554,918	(\$45,082)
Intergovernmental	2,805,569	2,805,569	2,931,866	126,297
Other	238,032	417,157	537,115	119,958
Total Revenues	5,643,601	5,822,726	6,023,899	201,173
<u>Expenditures</u>				
Current				
Health	7,900,303	7,701,170	6,645,841	1,055,329
Changes in Fund Balance	(2,256,702)	(1,878,444)	(621,942)	1,256,502
Fund Balance at Beginning of Year	5,303,786	5,303,786	5,303,786	0
Prior Year Encumbrances Appropriated	847,742	847,742	847,742	0
Fund Balance at End of Year	<u>\$3,894,826</u>	<u>\$4,273,084</u>	<u>\$5,529,586</u>	<u>\$1,256,502</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fund Net Position
Enterprise Fund
December 31, 2014

	Sewer District
<u>Assets</u>	
<u>Current Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$2,966,978
Accounts Receivable	362,048
Interfund Receivable	608
Total Current Assets	3,329,634
<u>Noncurrent Assets</u>	
Nondepreciable Capital Assets	505,779
Depreciable Capital Assets, Net	6,454,094
Total Noncurrent Assets	6,959,873
Total Assets	10,289,507
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accrued Wages Payable	18,655
Accounts Payable	35,753
Due to Other Governments	34,534
Accrued Interest Payable	5,425
General Obligation Bonds Payable	125,000
Ohio Public Works Commission Loans Payable	20,810
Compensated Absences Payable	16,934
Total Current Liabilities	257,111
<u>Noncurrent Liabilities</u>	
General Obligation Bonds Payable	1,415,000
Ohio Public Works Commission Loans Payable	87,327
Compensated Absences Payable	24,715
Total Long-Term Liabilities	1,527,042
Total Liabilities	1,784,153
<u>Net Position</u>	
Net Investment in Capital Assets	5,311,736
Unrestricted	3,193,618
Total Net Position	\$8,505,354

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenses, and Change in Fund Net Position
Enterprise Fund
For the Year Ended December 31, 2014

	Sewer District
<u>Operating Revenues</u>	
Charges for Services	\$1,116,394
Other	12,233
Total Operating Revenues	1,128,627
<u>Operating Expenses</u>	
Personal Services	418,210
Fringe Benefits	85,622
Materials and Supplies	64,202
Contractual Services	237,998
Depreciation	353,509
Other	53,656
Total Operating Expenses	1,213,197
Operating Loss	(84,570)
<u>Non-Operating Revenues (Expenses)</u>	
Interest Revenue	914
Interest Expense	(69,505)
Loss on Disposal of Capital Assets	(544,617)
Total Non-Operating Revenues (Expenses)	(613,208)
Change in Net Position	(697,778)
Net Position at Beginning of Year	9,203,132
Net Position at End of Year	\$8,505,354

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2014

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,093,435
Cash Received from Other Revenues	12,233
Cash Payments for Personal Services	(393,500)
Cash Payments for Fringe Benefits	(85,622)
Cash Payments for Materials and Supplies	(53,119)
Cash Payments for Contractual Services	(238,202)
Cash Payments for Other Expenses	(54,156)
	<u>281,069</u>
Net Cash Provided by Operating Activities	<u>281,069</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of Capital Assets	(37,722)
Cash Payments for Principal on General Obligation Bonds	(120,000)
Cash Payments for Interest on General Obligation Bonds	(69,905)
Cash Payments for Principal on Ohio Public Works Commission Loans	(62,431)
	<u>(290,058)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(290,058)</u>
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	914
	<u>914</u>
Net Decrease in Cash and Cash Equivalents	(8,075)
Cash and Cash Equivalents at Beginning of Year	<u>2,975,053</u>
Cash and Cash Equivalents at End of Year	<u>\$2,966,978</u>
<u>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities</u>	
Operating Loss	(\$84,570)
<u>Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities</u>	
Depreciation	353,509
Changes in Assets and Liabilities	
Increase in Accounts Receivable	(23,432)
Decrease in Interfund Receivable	473
Decrease in Accrued Wages Payable	(1,165)
Increase in Accounts Payable	20,030
Decrease in Contracts Payable	(15,951)
Increase in Due to Other Governments	31,512
Increase in Compensated Absences Payable	663
	<u>663</u>
Net Cash Provided by Operating Activities	<u>\$281,069</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2014

Assets

Equity in Pooled Cash and Cash Equivalents	\$10,677,055
Cash and Cash Equivalents in Segregated Accounts	2,126,376
Due from Other Governments	2,293,254
Due from External Party	2,530
Property Taxes Receivable	42,275,606
Special Assessments Receivable	<u>3,257,530</u>

Total Assets \$60,632,351

Liabilities

Due to Other Governments	\$50,034,863
Due to External Party	9,336
Undistributed Assets	10,168,454
Payroll Withholdings	<u>419,698</u>

Total Liabilities \$60,632,351

See accompanying notes to the basic financial statements

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 1 - DESCRIPTION OF MARION COUNTY AND THE REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

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

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

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, 2014

NOTE 1 - DESCRIPTION OF MARION COUNTY AND THE REPORTING ENTITY (continued)

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 21)

Jointly Governed Organizations - The County participates in five jointly governed organizations; the Marion County Regional Planning Commission, Marion County Family and Children First Council, Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, Clearwater Council of Governments, and the Marion Port Authority. (See Note 22)

Insurance Pools - The County participates in the County Risk Sharing Authority, Inc. (CORSA), the County Commissioners of Ohio Association Workers' Compensation Group Retrospective Rating Program, and the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). (See Note 23)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Proprietary Fund

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2014. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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 outflows and deferred inflows of resources, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2014, but which were levied to finance 2015 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes sales taxes, accrued interest, intergovernmental revenues including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available.

Expenses/Expenditures

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

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

E. Budgetary Process

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 final amended certificate of estimated resources requested by the County prior to year end.

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 2014, the County invested in negotiable and nonnegotiable certificates of deposit, federal agency securities, locally-issued government debt, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio’s net asset value per share, which is the price the investment could be sold for on December 31, 2014.

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 2014 was \$241,592 which includes \$225,395 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. 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

H. Capital Assets

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

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

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

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

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

I. Deferred Charge on Refunding

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Interfund Receivables/Payables

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

K. Compensated Absences

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

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

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

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

L. Accrued Liabilities and Long-Term Obligations

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. Unamortized Premiums

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

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

N. Net Position

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

O. Fund Balance

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

P. 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.

Q. 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

R. 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 - COMPLIANCE

For the year ended December 31, 2014, the Permanent Improvement capital projects fund had final appropriations in excess of estimated resources plus available balances, in the amount of \$16,056, due to not appropriating for an advance of resources from another fund. Statute does not require advances to be budgeted.

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. Encumbrances are treated as expenditures (budget basis) rather than as restricted, committed, or assigned fund balance (GAAP basis).

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING (continued)

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	\$312,061	(\$29,507)	\$1,130,650
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2013, Received in Cash 2014	910,960	34,148	326,632
Accrued 2014, Not Yet Received in Cash	(1,143,624)	(210,089)	(463,062)
Expenditure Accruals:			
Accrued 2013, Paid in Cash 2014	(508,896)	(242,509)	(164,303)
Accrued 2014, Not Yet Paid in Cash	656,470	316,364	274,351
Cash Adjustments:			
Unrecorded Activity 2013	273,325	745	213
Unrecorded Activity 2014	(246,227)	(2,210)	(134,615)
Fair Value of Investments	14,738	0	0
Advances - In	472,418	0	0
Advances - Out	(428,200)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(330,407)	(351,515)	(1,270,068)
Budget Basis	(\$17,382)	(\$484,573)	(\$300,202)

	Children Services	Developmental Disabilities
GAAP Basis	(\$90,580)	(\$250,821)
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2013, Received in Cash 2014	146,971	660,287
Accrued 2014, Not Yet Received in Cash	(197,966)	(801,980)
Expenditure Accruals:		
Accrued 2013, Paid in Cash 2014	(182,275)	(340,664)
Accrued 2014, Not Yet Paid in Cash	213,473	401,583
Cash Adjustments:		
Unrecorded Activity 2013	71,374	183,408
Unrecorded Activity 2014	(64,807)	(150,299)
Prepaid Items	0	614,917
Nonbudgeted Activity	(265)	(92,108)
Encumbrances Outstanding at Year End (Budget Basis)	(273,833)	(846,265)
Budget Basis	(\$377,908)	(\$621,942)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 5 - DEPOSITS AND INVESTMENTS (continued)

9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$10,390,909 of the County's bank balance of \$30,628,742 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 5 - DEPOSITS AND INVESTMENTS (continued)

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, 2014, the County had the following investments:

	Total	Less Than Six Months	Six Months to Two Years	Three Years To Five Years
Negotiable Certificates of Deposit	\$1,244,928	\$0	\$501,396	\$743,532
Federal Home Loan Bank Notes	2,650,822	0	0	2,650,822
Ohio Local Government Notes	4,566,252	2,557,582	2,008,670	0
Ohio Local Government Bonds	2,722,772	0	1,745,459	977,313
Ohio Local Government Certificates of Participation	114,975	0	114,975	0
Mutual Funds	112,538	112,538	0	0
STAR Ohio	623,780	623,780	0	0
Total Investments	\$12,036,067	\$3,293,900	\$4,370,500	\$4,371,667

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

The negotiable certificates of deposit are insured by the FDIC and/or SIPC. The federal agency securities carry a rating of Aaa by Moodys. The notes and certificates of participation issued by Ohio local governments are not rated. Five of the Ohio local government bond issues are not rated, with a fair value of \$611,716. The remainder of Ohio local government bond securities carry a rating of A2 to Aaa by Moodys. The mutual funds carry a rating of AA by Moodys. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

The County places no limit on the amount of its inactive moneys it may invest in a particular security.

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$1,244,928	10.34%
Federal Home Loan Bank	2,650,822	22.02
Ohio Local Government Securities	7,403,999	61.52

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 6 - RECEIVABLES

Receivables at December 31, 2014, consisted of accounts (billings for user charged services); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; amounts due from an external party; property taxes; payment in lieu of taxes; loans; and special assessments. All receivables are considered collectible in full and within one year, except for interfund, property taxes, and loans. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. As of December 31, 2014, delinquent special assessments were \$3,006.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Community Development Block Grant program. The loans have an annual interest rate of 3 percent and are to be repaid over nine years. No new loans were issued in 2014. Principal, in the amount of \$8,666, was repaid during the year. Loans outstanding at December 31, 2014, were \$6,446. The full amount is expected to be received within one year.

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

	Amount
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$5,531
Local Government	298,553
Casino Taxes	396,266
Homestead and Rollback	166,920
Grants	27,297
Charges for Services	28,042
Other Revenue	31,229
Total General Fund	953,838
Job and Family Services	
Grants	210,089
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	90,200
Motor Vehicle License Tax	821,791
Gasoline Tax	1,100,212
Fines and Forfeitures	516
Total Motor Vehicle Gasoline Tax	2,012,719
	(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 6 - RECEIVABLES (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Children Services	
Homestead and Rollback	\$66,527
Tangible Personal Property Reimbursement	87,962
Grants	486,963
Total Children Services	641,452
Developmental Disabilities	
Homestead and Rollback	158,361
Tangible Personal Property Reimbursement	147,528
Grants	838,964
MARCA	221,044
Total Developmental Disabilities	1,365,897
Total Major Funds	5,183,995
Nonmajor Funds	
Child Support Enforcement - Grants	56,953
Senior Services - Homestead and Rollback	46,412
North Central Ohio Rehabilitation Center - Grants	534,170
Other Public Safety	
Prison Reduction - Grants	167,874
Probation Improvement and Incentive - Grants	207,880
Jail Reduction - Grants	21,978
Sheriff Training - Other Revenue	3,680
Felony Delinquent Care and Custody - Grants	145,626
Other	
Dog and Kennel - Fines and Forfeitures	100
Community Development Block Grant - Grants	2,000
Specialized Docket - Grants	12,658
Law Library - Fines and Forfeitures	10,315
Marca - Homestead and Rollback	15,690
Marca - Tangible Personal Property Reimbursement	38,319
Total Nonmajor Funds	1,263,655
Total Governmental Activities	\$6,447,650

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 6 - RECEIVABLES (continued)

Agency Funds	
Motor Vehicle License and Gasoline Tax	\$796,655
Municipal Permissive License Tax	71,329
Library Local Government	925,011
Local Government	403,924
Homestead and Rollback	58,016
Tangible Personal Property Reimbursement	38,319
Total Agency Funds	<u>\$2,293,254</u>

NOTE 7 - PERMISSIVE SALES AND USE TAX

The County Commissioners, by resolution, imposed a 1.5 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 and public utility property located in the County. Real property tax revenues received in 2014 represent the collection of 2013 taxes. Real property taxes received in 2014 were levied after October 1, 2013, on the assessed values as of January 1, 2013, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2014 represent the collection of 2013 taxes. Public utility real and tangible personal property taxes received in 2014 became a lien on December 31, 2012, were levied after October 1, 2013, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 8 - PROPERTY TAXES (continued)

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2014, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2014 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2014, was \$11.17 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2014 property tax receipts were based are as follows:

Category	Amount
Real Property	\$1,037,982,390
Public Utility Personal Property	82,254,730
Total Assessed Value	\$1,120,237,120

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, 2014, was as follows:

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$1,876,653	\$0	\$0	\$1,876,653
Land Improvements	11,397,369	0	0	11,397,369
Construction in Progress	418,915	973,811	0	1,392,726
Total Nondepreciable Capital Assets	13,692,937	973,811	0	14,666,748

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 10 - CAPITAL ASSETS (continued)

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
Governmental Activities (continued)				
Depreciable Capital Assets				
Buildings	\$29,985,737	\$95,395	\$0	\$30,081,132
Improvements Other than Buildings	2,770,855	14,960	0	2,785,815
Roads, Bridges, Culverts, and Traffic Signals	61,755,626	582,093	(479,175)	61,858,544
Machinery and Equipment	3,004,160	73,828	(213,574)	2,864,414
Vehicles	5,161,797	321,902	(190,286)	5,293,413
Total Depreciable Capital Assets	<u>102,678,175</u>	<u>1,088,178</u>	<u>(883,035)</u>	<u>102,883,318</u>
Less Accumulated Depreciation for				
Buildings	(14,212,103)	(689,118)	0	(14,901,221)
Improvements Other than Buildings	(2,276,229)	(76,929)	0	(2,353,158)
Roads, Bridges, Culverts, and Traffic Signals	(18,784,768)	(1,534,349)	186,968	(20,132,149)
Machinery and Equipment	(2,638,299)	(86,005)	213,574	(2,510,730)
Vehicles	(3,445,425)	(356,113)	186,847	(3,614,691)
Total Accumulated Depreciation	<u>(41,356,824)</u>	<u>(2,742,514)</u>	<u>587,389</u>	<u>(43,511,949)</u>
Total Depreciable Capital Assets, Net	<u>61,321,351</u>	<u>(1,654,336)</u>	<u>(295,646)</u>	<u>59,371,369</u>
Governmental Activities Capital Assets, Net	<u>\$75,014,288</u>	<u>(\$680,525)</u>	<u>(\$295,646)</u>	<u>\$74,038,117</u>
	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Construction in Progress	290,489	37,722	0	328,211
Total Nondepreciable Capital Assets	<u>468,057</u>	<u>37,722</u>	<u>0</u>	<u>505,779</u>
Depreciable Capital Assets				
Buildings	11,145,775	0	0	11,145,775
Machinery and Equipment	472,949	0	0	472,949
Vehicles	201,046	0	0	201,046
Sewer Lines	3,867,253	0	(544,617)	3,322,636
Total Depreciable Capital Assets	<u>15,687,023</u>	<u>0</u>	<u>(544,617)</u>	<u>15,142,406</u>
Less Accumulated Depreciation for				
Buildings	(7,090,646)	(251,952)	0	(7,342,598)
Machinery and Equipment	(219,180)	(29,087)	0	(248,267)
Vehicles	(181,817)	(6,017)	0	(187,834)
Sewer Lines	(843,160)	(66,453)	0	(909,613)
Total Accumulated Depreciation	<u>(8,334,803)</u>	<u>(353,509)</u>	<u>0</u>	<u>(8,688,312)</u>
Total Depreciable Capital Assets, Net	<u>7,352,220</u>	<u>(353,509)</u>	<u>(544,617)</u>	<u>6,454,094</u>
Business-Type Activity Capital Assets, Net	<u>\$7,820,277</u>	<u>(\$315,787)</u>	<u>(\$544,617)</u>	<u>\$6,959,873</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 10 - CAPITAL ASSETS (continued)

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$432,642
Judicial	25,753
Public Safety	241,647
Public Works	1,693,816
Health	280,183
Human Services	68,473
Depreciation Expense - Governmental Activities	<u>\$2,742,514</u>

NOTE 11 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2014, the General Fund had an interfund receivable, in the amount of \$507,816; \$5,138 from the Children Services Fund, \$20,819 from the Developmental Disabilities Fund, and \$481,859 from other governmental funds. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

The Motor Vehicle Gasoline Tax Fund had an interfund receivable, in the amount of \$349, from other governmental funds for services provided.

Other governmental funds had an interfund receivable, in the amount of \$297,216; \$4,422 from the General Fund and \$292,794 from other governmental funds. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

The Sewer District Fund had an interfund receivable, in the amount of \$608; \$305 from the General Fund and \$303 from other governmental funds for services provided.

Interfund receivables in the General Fund and other governmental funds, in the amount of \$388,735 and \$273,626, respectively, will not be received within one year.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 Federal Insurance Company for the following coverage.

<u>CORSA</u>	
Property	\$119,607,333
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
Law Enforcement Liability	1,000,000
Errors and Omissions	1,000,000
Cyber Liability	1,000,000
 <u>Federal Insurance Company</u>	
Helicopter Aviation and Liability	1,000,000

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

Prior to 2010, the County participated in a workers' compensation retrospective rating plan offered by the State of Ohio. The plan allowed the County to pay a fraction of the premium it would pay as an experience-rated risk charging the County for claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. For each year the County elected retrospective rating, the County is responsible for all claims incurred for ten years from the date of injury. The liability for unpaid claims costs reported at December 31, 2014, is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The County hired a third-party administrator, Comp Management, Inc., to review and monitor all claims on behalf of the County. The retrospective plan is accounted for in the General Fund.

Changes in the claims liability in 2014 were as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2014	\$39,799	\$33,126	\$3,759	\$69,166
2013	33,809	24,319	18,329	39,799

In 2014, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 12 - RISK MANAGEMENT (continued)

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

NOTE 13 - OTHER SIGNIFICANT COMMITMENTS

The County has several outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2014:

Vendor	Contract Amount	Amount Paid as of 12/31/14	Outstanding Balance
Duro Last Roofing, Inc.	\$606,434	\$378,536	\$227,898
Frontier	304,258	0	304,258
Ohio Specialty Services	406,518	135,506	271,012
Park Enterprises Construction	1,234,544	50,000	1,184,544
Reitter Stucco & Supply	476,575	310,136	166,439
Workman Industrial Services	469,000	215,899	253,101

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2015 are as follows:

General Fund	\$330,407
Job and Family Services Fund	351,515
Motor Vehicle Gasoline Tax Fund	1,270,068
Children Services Fund	273,833
Developmental Disabilities Fund	846,265
Other Governmental Funds	1,016,616
Total	<u>\$4,088,704</u>

NOTE 14 - DEFINED BENEFIT PENSION PLANS

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 14 - DEFINED BENEFIT PENSION PLANS (continued)

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

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

The County's 2014 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2014, 2013, and 2012 was \$2,437,184, \$2,649,201, and \$1,932,080, respectively. For 2014, 94 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the member-directed plan for 2014 were \$65,214 made by the County and \$46,581 made by the plan members.

NOTE 15 - POSTEMPLOYMENT BENEFITS

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 15 - POSTEMPLOYMENT BENEFITS (continued)

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent for both plans as recommended by the OPERS actuary.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2014, 2013, and 2012 was \$408,181, \$205,134, and \$776,837, respectively. For 2014, 94 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16 - OTHER BENEFITS

A. Compensated Absences

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

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

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

B. Health Care Benefits

The County offers employee medical, dental, and vision benefits through the County Employee Benefits Consortium of Ohio. Depending on the plan chosen, the employees share the cost of the monthly premium with the County.

NOTE 17 - LONG-TERM OBLIGATIONS

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

The County's long-term obligations activity for the year ended December 31, 2014, was as follows:

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
Various Purpose Refunding	\$7,050,000	\$0	\$355,000	\$6,695,000	\$355,000
Bond Premium	30,884	0	2,151	28,733	0
Courthouse Improvement	1,215,000	0	30,000	1,185,000	30,000
Various Purpose Bonds	3,415,000	0	100,000	3,315,000	100,000
Total General Obligation Bonds	11,710,884	0	487,151	11,223,733	485,000
Other Long-Term Obligations					
Ohio Public Works					
Commission Loans	101,690	0	5,811	95,879	5,811
Compensated Absences	1,606,994	921,630	890,930	1,637,694	511,796
Claims Payable	39,799	33,126	3,759	69,166	15,968
Total Governmental Activities	<u>\$13,459,367</u>	<u>\$954,756</u>	<u>\$1,387,651</u>	<u>\$13,026,472</u>	<u>\$1,018,575</u>
	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014	Due Within One Year
<u>Business-Type Activity</u>					
General Obligation Bonds					
Sewer Improvements					
Refunding	\$1,660,000	\$0	\$120,000	\$1,540,000	\$125,000
Ohio Public Works					
Commission Loans	170,568	0	62,431	108,137	20,810
Compensated Absences	40,986	24,305	23,642	41,649	16,934
Total Business-Type Activity	<u>\$1,871,554</u>	<u>\$24,305</u>	<u>\$206,073</u>	<u>\$1,689,786</u>	<u>\$162,744</u>

2007 Various Purpose Refunding General Obligation Bonds

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

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, 2014, all of the refunded bonds have been retired.

2010 Courthouse Improvement General Obligation Bonds

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

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

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

2013 Various Purpose General Obligation Bonds

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

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

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

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

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

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

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

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

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

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

Ohio Public Works Commission Loans

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

The loans issued for sewer improvements are payable solely from the gross revenues of the Sewer District enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loans is \$108,137, payable through July 2019. For the current year, principal paid and total net revenues were \$62,431 and \$268,939, respectively.

Business-Type Activity Refunding General Obligation Bonds

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

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

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

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

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

Compensated Absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, Child Support Enforcement, Real Estate Assessment, North Central Ohio Rehabilitation Center, Enhanced 911, Prison Reduction, Probation Improvement and Incentive, Jail Reduction, Felony Delinquent Care and Custody, Concealed Weapon Law, Dog and Kennel, Delinquent Real Estate Tax Assessment, Specialized Docket, Litter Control and Recycling, and Law Library special revenue funds and the Sewer District enterprise fund.

The effect of the debt limitations described above is an overall debt margin of \$20,210,673 at December 31, 2014.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

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

Year	General Obligation Bonds		Ohio Public Works Commission Loans
	Principal	Interest	Principal
2015	\$485,000	\$443,290	\$5,811
2016	565,000	424,778	5,811
2017	575,000	402,718	5,811
2018	600,000	383,183	5,811
2019	615,000	362,058	5,811
2020-2024	3,445,000	1,443,413	29,054
2025-2029	3,190,000	739,149	29,054
2030-2034	1,600,000	197,500	8,716
2035	120,000	3,900	0
	<u>\$11,195,000</u>	<u>\$4,399,989</u>	<u>\$95,879</u>

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

Year	General Obligation Bonds		Ohio Public Works Commission Loans
	Principal	Interest	Principal
2015	\$125,000	\$65,103	\$20,810
2016	135,000	59,790	41,621
2017	140,000	54,390	24,960
2018	145,000	48,790	8,298
2019	150,000	42,809	8,298
2020-2024	845,000	113,825	4,150
	<u>\$1,540,000</u>	<u>\$384,707</u>	<u>\$108,137</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2014
Hospital Revenue Bonds		
Issued Prior to 1996	\$227,965,000	Not Known
Industrial Development Bonds		
Issued Prior to 1996	2,000,000	Not Known
Mortgage Revenue Bonds		
Hearthside Apartments	2,200,000	1,980,000
Revenue Bonds		
Cardinal One Portfolio	21,447,000	17,391,678
Avalon Lakes	8,950,000	8,165,000
YMCA	3,500,000	2,571,068
Turning Point	900,000	679,944
United Church Homes	5,480,000	4,995,000
Toledo Central Catholic High School	3,120,000	1,260,654

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 2014, the following transfers were made:

		Transfers Out		
		General	Other Governmental	Total
	General	\$0	\$3,669	\$3,669
Transfers In	Job and Family Services	190,212	0	190,212
	Motor Vehicle Gasoline Tax	0	1,241,643	1,241,643
	Other Governmental	2,128,144	0	2,128,144
	Total	\$2,318,356	\$1,245,312	\$3,563,668

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 other governmental funds to the General Fund was to repay amounts transferred for debt payments and to the Motor Vehicle Gasoline Tax Fund to move money for projects.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 19 - FUND BALANCE

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

Fund Balance	General	Job and Family Services	Motor Vehicle Gasoline Tax
Nonspendable for			
Interfund Loans	\$388,735	\$0	\$0
Unclaimed Moneys	139,354	0	0
Total Nonspendable	<u>528,089</u>	<u>0</u>	<u>0</u>
Restricted for			
Job and Family Services Operations	0	763,481	0
Road, Bridge, and Ditch Repair/ Improvement	0	0	2,786,638
Total Restricted	<u>0</u>	<u>763,481</u>	<u>2,786,638</u>
Assigned for			
Document Recording	54,251	0	0
Sheriff Operations	48,314	0	0
Projected Budget Shortage	392,528	0	0
Underground Storage	12,525	0	0
Unpaid Obligations	101,788	0	0
Vehicle Titling	957,027	0	0
Total Assigned	<u>1,566,433</u>	<u>0</u>	<u>0</u>
Unassigned	<u>2,790,107</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$4,884,629</u>	<u>\$763,481</u>	<u>\$2,786,638</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 19 - FUND BALANCE (continued)

Fund Balance	Children Services	Developmental Disabilities	Other Governmental
Restricted for			
Capital Improvements	\$0	\$0	\$65,622
Child Support Enforcement	0	0	1,758,673
Children Services Operations	4,530,745	0	0
Court Operations	0	0	394,941
Delinquent Tax Collections	0	0	100,112
Developmental Disabilities Operations	0	7,533,136	929,681
Dog and Kennel Operations	0	0	235,441
E911 Operations	0	0	347,675
Economic Development	0	0	80,270
Emergency Management	0	0	3,677
Juvenile Detention Operations	0	0	149,667
Litter Control	0	0	19,323
Probation Activities	0	0	594,462
Prosecutor Operations	0	0	200,819
Real Estate Assessment	0	0	755,568
Road, Bridge, and Ditch Repair/ Improvement	0	0	1,175,646
Senior Citizens	0	0	41,182
Sheriff Operations	0	0	778,238
Voter Registration	0	0	1,971
Total Restricted	4,530,745	7,533,136	7,632,968
Assigned for			
Capital Improvements	0	0	610,987
Debt Service	0	0	14,745
Total Assigned	0	0	625,732
Total Fund Balance	\$4,530,745	\$7,533,136	\$8,258,700

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 20 - MARCA INDUSTRIES

The following disclosures are made on behalf of MARCA Industries.

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

Budgetary Data

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

Cash and Investments

MARCA maintains its own bank accounts. MARCA considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. MARCA’s investments as of June 30, 2014, consisted of mutual funds. The mutual funds have been presented as investments in segregated accounts on the statement of net position.

MARCA had investments in mutual funds, in the amount of \$15,007, as of June 30, 2014.

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 74 percent of the accounts receivable at June 30, 2014, were represented by four Marion area business customers.

Contributions

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

Inventory

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 20 - MARCA INDUSTRIES (continued)

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, 2014, follows:

	Balance 7/1/2013	Additions	Reductions	Balance 6/30/2014
Depreciable Capital Assets				
Property, Plant, and Equipment	\$448,295	\$24,358	(\$110,747)	\$361,906
Improvements	187,915	0	(18,081)	169,834
Computer Equipment	13,577	0	(5,024)	8,553
Total Depreciable Capital Assets	<u>649,787</u>	<u>24,358</u>	<u>(133,852)</u>	<u>540,293</u>
Less Accumulated Depreciation for				
Property, Plant, and Equipment	(418,793)	(18,384)	110,747	(326,430)
Improvements	(180,787)	(1,846)	18,081	(164,552)
Computer Equipment	(12,897)	(510)	5,024	(8,383)
Total Accumulated Depreciation	<u>(612,477)</u>	<u>(20,740)</u>	<u>133,852</u>	<u>(499,365)</u>
Capital Assets, Net	<u>\$37,310</u>	<u>\$3,618</u>	<u>\$0</u>	<u>\$40,928</u>

Notes Payable

In March 2010, MARCA obtained a one year line of credit commitment from The Fahey Banking Company for up to \$25,000 to provide financial support for the operation of MARCA. The line of credit commitment has been renewed annually. The line of credit is secured by MARCA's assets and equipment. Interest is accrued monthly on the outstanding balance at a rate of prime plus 2 percent. At June 30, 2014, the outstanding balance of the line of credit was \$17,135.

Long-Term Obligations

MARCA had long-term obligations at June 30, 2014, as follows:

	Interest Rate	Balance 7/1/2013	Additions	Reductions	Balance 6/30/2014	Due Within One Year
Notes Payable						
January 31, 2009	7.25%	\$19,002	\$0	\$6,474	\$12,528	\$6,546
January 31, 2011	7.25	2,999	0	2,326	673	673
July 9, 2012	4.5	8,222	0	1,946	6,276	1,932
May 28, 2014	5.0	0	7,293	187	7,106	7,106
Total Notes Payable		<u>\$30,223</u>	<u>\$7,293</u>	<u>\$10,933</u>	<u>\$26,583</u>	<u>\$16,257</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 20 - MARCA INDUSTRIES (continued)

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

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

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

The note issued on May 28, 2014, in the original amount of \$7,293, is collateralized by a 2005 Ford Taurus. The note was paid in full in August 2014.

Principal requirements to retire these notes are as follows:

Year	Notes Payable
2015	\$16,257
2016	8,002
2017	2,113
2018	211
Total	\$26,583

NOTE 21 - 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 21 - JOINT VENTURES (continued)

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 2014, the County contributed tax revenues of \$1,029,033 which represents 19 percent of total revenues. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

B. Marion-Hardin Corrections Commission

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

The Commission had no outstanding debt as of December 31, 2014. 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 2014, \$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 22 - 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 2014, the County paid membership dues of \$54,916 toward the operation of the Commission. Information can be obtained from the Marion County Regional Planning Commission, 222 West Center Street, Marion, Ohio 43302.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS (continued)

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 2014, 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.

E. Marion Port Authority

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

NOTE 23 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc., (CORSA) is an Ohio not-for-profit corporation established by a number of 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 23 - INSURANCE POOLS (continued)

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

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

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

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

C. County Employee Benefits Consortium of Ohio, Inc.

The County participates with the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for-profit corporation with membership open to Ohio political subdivisions to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis, the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claims contingency reserve fund, as well as the fixed costs of the consortium.

The business and affairs of the consortium are managed by a board of not less than nine or more than fifteen directors that exercise all powers of the consortium. Two-thirds of the directors are county commissioners of the member counties and one-third are employees of the member counties. Each member of the consortium is entitled to one vote. At all times, one director is required to be a member of the board of directors of the County Commissioners' Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Inc.

NOTE 24 - RELATED PARTY TRANSACTIONS

During 2014, 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, \$157,373 for such contributions as unrestricted revenues and expenses relating to the vocational purposes of MARCA. The cost for additional habilitative services provided directly to MARCA's clients by the County was not available.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 25 - 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, 2014, to December 31, 2014, 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.

Marion County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

(continued)

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

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

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

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

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

Marion County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	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	\$5,409,004	\$14,745	\$3,465,647	\$8,889,396
Cash and Cash Equivalents in Segregated Accounts	6,634	0	0	6,634
Accounts Receivable	11,170	0	0	11,170
Sales Taxes Receivable	0	0	393,251	393,251
Due from Other Governments	1,209,646	0	54,009	1,263,655
Interfund Receivable	4,422	0	292,794	297,216
Due from External Party	9,336	0	0	9,336
Property Taxes Receivable	754,514	0	303,429	1,057,943
Payment in Lieu of Taxes Receivable	0	0	596,713	596,713
Loans Receivable	6,446	0	0	6,446
Special Assessments Receivable	35,036	0	100,648	135,684
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$7,446,208	\$14,745	\$5,206,491	\$12,667,444
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities</u>				
Accrued Wages Payable	\$146,010	\$0	\$0	\$146,010
Accounts Payable	183,862	0	253,229	437,091
Contracts Payable	0	0	7,604	7,604
Due to Other Governments	55,876	0	0	55,876
Interfund Payable	25,235	0	750,070	775,305
Accrued Interest Payable	0	0	6,917	6,917
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	410,983	0	1,017,820	1,428,803
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Deferred Inflows of Resources</u>				
Property Taxes	678,131	0	275,332	953,463
Payment in Lieu of Taxes	0	0	596,713	596,713
Unavailable Revenue	966,863	0	462,902	1,429,765
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	1,644,994	0	1,334,947	2,979,941
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Fund Balances</u>				
Restricted	5,390,231	0	2,242,737	7,632,968
Assigned	0	14,745	610,987	625,732
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	5,390,231	14,745	2,853,724	8,258,700
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$7,446,208	\$14,745	\$5,206,491	\$12,667,444
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,757,555	\$41,182	\$767,089	\$229,008
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	53
Due from Other Governments	56,953	46,412	0	534,170
Interfund Receivable	0	0	0	0
Due from External Party	0	0	0	0
Property Taxes Receivable	0	754,514	0	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,814,508</u>	<u>\$842,108</u>	<u>\$767,089</u>	<u>\$763,231</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$24,205	\$0	\$14,791	\$42,322
Accounts Payable	203	0	5,700	12,889
Due to Other Governments	6,894	0	4,207	23,933
Interfund Payable	24,533	0	0	250
Total Liabilities	<u>55,835</u>	<u>0</u>	<u>24,698</u>	<u>79,394</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	678,131	0	0
Unavailable Revenue	0	122,795	0	534,170
Total Deferred Inflows of Resources	0	800,926	0	534,170
<u>Fund Balances</u>				
Restricted	<u>1,758,673</u>	<u>41,182</u>	<u>742,391</u>	<u>149,667</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,814,508</u>	<u>\$842,108</u>	<u>\$767,089</u>	<u>\$763,231</u>

Other Public Safety	Other	Total
\$1,488,157	\$1,126,013	\$5,409,004
6,634	0	6,634
2,574	8,543	11,170
547,038	25,073	1,209,646
0	4,422	4,422
9,336	0	9,336
0	0	754,514
0	6,446	6,446
0	35,036	35,036
<u>\$2,053,739</u>	<u>\$1,205,533</u>	<u>\$7,446,208</u>
\$47,744	\$16,948	\$146,010
64,641	100,429	183,862
15,391	5,451	55,876
0	452	25,235
<u>127,776</u>	<u>123,280</u>	<u>410,983</u>
0	0	678,131
<u>260,204</u>	<u>49,694</u>	<u>966,863</u>
260,204	49,694	1,644,994
<u>1,665,759</u>	<u>1,032,559</u>	<u>5,390,231</u>
<u>\$2,053,739</u>	<u>\$1,205,533</u>	<u>\$7,446,208</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$1,066,416	\$462,441	\$963,298	\$72,404	\$687,542
Sales Taxes Receivable	393,251	0	0	0	0
Due from Other Governments	0	0	54,009	0	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	303,429	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	100,648	0	0	0
	<u>0</u>	<u>100,648</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$1,459,667</u>	<u>\$563,089</u>	<u>\$1,320,736</u>	<u>\$72,404</u>	<u>\$687,542</u>
<u>Liabilities</u>					
Accounts Payable	\$114,610	\$0	\$33,617	\$0	\$0
Contracts Payable	0	0	0	0	7,604
Interfund Payable	450,360	299,710	0	0	0
Accrued Interest Payable	3,562	3,355	0	0	0
	<u>3,562</u>	<u>3,355</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>568,532</u>	<u>303,065</u>	<u>33,617</u>	<u>0</u>	<u>7,604</u>
<u>Deferred Inflows of Resources</u>					
Property Taxes	0	0	275,332	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	280,148	100,648	82,106	0	0
	<u>280,148</u>	<u>100,648</u>	<u>82,106</u>	<u>0</u>	<u>0</u>
Total Deferred Inflows of Resources	<u>280,148</u>	<u>100,648</u>	<u>357,438</u>	<u>0</u>	<u>0</u>
<u>Fund Balances</u>					
Restricted	0	159,376	929,681	72,404	679,938
Assigned	610,987	0	0	0	0
	<u>610,987</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>610,987</u>	<u>159,376</u>	<u>929,681</u>	<u>72,404</u>	<u>679,938</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,459,667</u>	<u>\$563,089</u>	<u>\$1,320,736</u>	<u>\$72,404</u>	<u>\$687,542</u>

Justice Center	Coliseum Levy	Permanent Improvement	Tax Increment Financing	Total
\$75	\$20,352	\$131,104	\$62,015	\$3,465,647
0	0	0	0	393,251
0	0	0	0	54,009
273,626	0	19,168	0	292,794
0	0	0	0	303,429
0	0	0	596,713	596,713
0	0	0	0	100,648
<u>\$273,701</u>	<u>\$20,352</u>	<u>\$150,272</u>	<u>\$658,728</u>	<u>\$5,206,491</u>
\$0	\$20,352	\$84,650	\$0	\$253,229
0	0	0	0	7,604
0	0	0	0	750,070
0	0	0	0	6,917
<u>0</u>	<u>20,352</u>	<u>84,650</u>	<u>0</u>	<u>1,017,820</u>
0	0	0	0	275,332
0	0	0	596,713	596,713
0	0	0	0	462,902
<u>0</u>	<u>0</u>	<u>0</u>	<u>596,713</u>	<u>1,334,947</u>
273,701	0	65,622	62,015	2,242,737
0	0	0	0	610,987
<u>273,701</u>	<u>0</u>	<u>65,622</u>	<u>62,015</u>	<u>2,853,724</u>
<u>\$273,701</u>	<u>\$20,352</u>	<u>\$150,272</u>	<u>\$658,728</u>	<u>\$5,206,491</u>

This page is intentionally left blank.

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$664,550	\$0	\$265,583	\$930,133
Payment in Lieu of Taxes	0	15,992	489,375	505,367
Sales Taxes	0	0	758,196	758,196
Special Assessments	76,861	0	239,289	316,150
Charges for Services	1,309,712	0	0	1,309,712
Licenses and Permits	148,491	0	0	148,491
Fines and Forfeitures	156,223	0	0	156,223
Intergovernmental	5,269,986	32,212	125,731	5,427,929
Interest	477	0	0	477
Other	150,971	0	54,765	205,736
Total Revenues	<u>7,777,271</u>	<u>48,204</u>	<u>1,932,939</u>	<u>9,758,414</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	748,106	8,905	0	757,011
Intergovernmental	0	0	269,342	269,342
Judicial	364,324	0	0	364,324
Public Safety	3,062,297	0	0	3,062,297
Intergovernmental	0	0	3,802	3,802
Public Works	461,016	0	0	461,016
Health	222,422	0	0	222,422
Human Services	1,816,785	0	0	1,816,785
Capital Outlay	0	0	1,595,009	1,595,009
Debt Service				
Principal Retirement	0	390,000	100,811	490,811
Interest and Fiscal Charges	0	392,628	75,548	468,176
Total Expenditures	<u>6,674,950</u>	<u>791,533</u>	<u>2,044,512</u>	<u>9,510,995</u>
Excess of Revenues Over (Under) Expenditures	<u>1,102,321</u>	<u>(743,329)</u>	<u>(111,573)</u>	<u>247,419</u>
<u>Other Financing Sources (Uses)</u>				
Transfers - In	0	748,225	1,379,919	2,128,144
Transfers - Out	0	0	(1,245,312)	(1,245,312)
Total Other Financing Sources (Uses)	<u>0</u>	<u>748,225</u>	<u>134,607</u>	<u>882,832</u>
Changes in Fund Balances	1,102,321	4,896	23,034	1,130,251
Fund Balances at Beginning of Year	<u>4,287,910</u>	<u>9,849</u>	<u>2,830,690</u>	<u>7,128,449</u>
Fund Balances at End of Year	<u>\$5,390,231</u>	<u>\$14,745</u>	<u>\$2,853,724</u>	<u>\$8,258,700</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Revenues</u>				
Property Taxes	\$0	\$664,550	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	683,048	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,239,406	93,541	0	1,279,584
Interest	0	0	0	0
Other	1,016	0	3,243	29,136
Total Revenues	<u>1,240,422</u>	<u>758,091</u>	<u>686,291</u>	<u>1,308,720</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	592,674	0
Judicial	0	0	0	0
Public Safety	0	0	0	1,282,692
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,035,427	762,688	0	0
Total Expenditures	<u>1,035,427</u>	<u>762,688</u>	<u>592,674</u>	<u>1,282,692</u>
Changes in Fund Balances	204,995	(4,597)	93,617	26,028
Fund Balances at Beginning of Year	<u>1,553,678</u>	<u>45,779</u>	<u>648,774</u>	<u>123,639</u>
Fund Balances at End of Year	<u><u>\$1,758,673</u></u>	<u><u>\$41,182</u></u>	<u><u>\$742,391</u></u>	<u><u>\$149,667</u></u>

Other Public Safety	Other	Total
\$0	\$0	\$664,550
0	76,861	76,861
164,444	462,220	1,309,712
0	148,491	148,491
32,232	123,991	156,223
2,160,837	496,618	5,269,986
25	452	477
77,283	40,293	150,971
<u>2,434,821</u>	<u>1,348,926</u>	<u>7,777,271</u>
0	155,432	748,106
0	364,324	364,324
1,779,605	0	3,062,297
0	461,016	461,016
0	222,422	222,422
0	18,670	1,816,785
<u>1,779,605</u>	<u>1,221,864</u>	<u>6,674,950</u>
655,216	127,062	1,102,321
<u>1,010,543</u>	<u>905,497</u>	<u>4,287,910</u>
<u>\$1,665,759</u>	<u>\$1,032,559</u>	<u>\$5,390,231</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014

	Capital Improvement	Ditch Drainage	Marca	Job and Family	University Drive
<u>Revenues</u>					
Property Taxes	\$0	\$0	\$265,583	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Sales Taxes	758,196	0	0	0	0
Special Assessments	0	239,289	0	0	0
Intergovernmental	0	0	69,996	0	0
Other	49,661	0	5,104	0	0
Total Revenues	807,857	239,289	340,683	0	0
<u>Expenditures</u>					
Current					
Legislative and Executive					
Intergovernmental	0	0	0	0	0
Public Safety					
Intergovernmental	3,802	0	0	0	0
Capital Outlay	1,096,519	178,167	96,221	50	0
Debt Service					
Principal Retirement	0	0	0	0	5,811
Interest and Fiscal Charges	2,102	6,934	0	0	0
Total Expenditures	1,102,423	185,101	96,221	50	5,811
Excess of Revenues Over (Under) Expenditures	(294,566)	54,188	244,462	(50)	(5,811)
<u>Other Financing Sources (Uses)</u>					
Transfers - In	1,292,469	87,450	0	0	0
Transfers - Out	0	(3,669)	0	0	0
Total Other Financing Sources (Uses)	1,292,469	83,781	0	0	0
Changes in Fund Balances	997,903	137,969	244,462	(50)	(5,811)
Fund Balances (Deficit) at Beginning of Year	(386,916)	21,407	685,219	50	78,215
Fund Balances at End of Year	\$610,987	\$159,376	\$929,681	\$0	\$72,404

Ohio Public Works	Justice Center	Coliseum Levy	Permanent Improvement	Northwest Intercept	Tax Increment Financing	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$265,583
0	0	0	0	0	489,375	489,375
0	0	0	0	0	0	758,196
	0	0	0	0	0	239,289
55,735	0	0	0	0	0	125,731
0	0	0	0	0	0	54,765
<u>55,735</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>489,375</u>	<u>1,932,939</u>
0	0	0	0	0	269,342	269,342
0	0	0	0	0	0	3,802
117,055	0	20,352	86,645	0	0	1,595,009
0	0	0	0	0	95,000	100,811
0	0	0	0	0	66,512	75,548
<u>117,055</u>	<u>0</u>	<u>20,352</u>	<u>86,645</u>	<u>0</u>	<u>430,854</u>	<u>2,044,512</u>
<u>(61,320)</u>	<u>0</u>	<u>(20,352)</u>	<u>(86,645)</u>	<u>0</u>	<u>58,521</u>	<u>(111,573)</u>
0	0	0	0	0	0	1,379,919
0	0	0	0	(1,241,643)	0	(1,245,312)
0	0	0	0	(1,241,643)	0	134,607
(61,320)	0	(20,352)	(86,645)	(1,241,643)	58,521	23,034
<u>741,258</u>	<u>273,701</u>	<u>20,352</u>	<u>152,267</u>	<u>1,241,643</u>	<u>3,494</u>	<u>2,830,690</u>
<u>\$679,938</u>	<u>\$273,701</u>	<u>\$0</u>	<u>\$65,622</u>	<u>\$0</u>	<u>\$62,015</u>	<u>\$2,853,724</u>

This page is intentionally left blank.

Marion County, Ohio
Combining Statements - Fiduciary Funds

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

Agency Funds

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

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

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

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

Other Agency Funds

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

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

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
County Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$215,575	\$901,472	\$922,945	\$194,102
Liabilities				
Undistributed Assets	\$215,575	\$901,472	\$922,945	\$194,102
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,844,608	\$15,825,911	\$15,738,245	\$1,932,274
Liabilities				
Undistributed Assets	\$1,844,608	\$15,825,911	\$15,738,245	\$1,932,274
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,914,375	\$50,529,655	\$51,207,798	\$3,236,232
Due from Other Governments	2,267,669	2,196,919	2,267,669	2,196,919
Due from External Party	0	2,430	0	2,430
Property Taxes Receivable	41,872,594	41,332,463	41,872,594	41,332,463
Special Assessments Receivable	2,843,081	3,257,530	2,843,081	3,257,530
Total Assets	\$50,897,719	\$97,318,997	\$98,191,142	\$50,025,574
Liabilities				
Due to Other Governments	\$50,897,719	\$97,318,997	\$98,191,142	\$50,025,574
Marriage License Special				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,337	\$15,395	\$15,176	\$8,556
Liabilities				
Undistributed Assets	\$8,337	\$15,395	\$15,176	\$8,556
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$470,293	\$27,486,761	\$27,537,356	\$419,698
Liabilities				
Payroll Withholdings	\$470,293	\$27,486,761	\$27,537,356	\$419,698

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
Regional Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$77,869	\$282,085	\$315,950	\$44,004
Liabilities				
Undistributed Assets	\$77,869	\$282,085	\$315,950	\$44,004
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$28,723	\$135,867	\$128,578	\$36,012
Liabilities				
Undistributed Assets	\$28,723	\$135,867	\$128,578	\$36,012
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$863,010	\$2,821,028	\$2,995,517	\$688,521
Due from External Party	75	100	75	100
Total Assets	\$863,085	\$2,821,128	\$2,995,592	\$688,621
Liabilities				
Undistributed Assets	\$863,085	\$2,821,128	\$2,995,592	\$688,621
Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,160	\$25,050	\$22,691	\$26,519
Liabilities				
Undistributed Assets	\$24,160	\$25,050	\$22,691	\$26,519
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$262,209	\$458,576	\$467,643	\$253,142
Liabilities				
Undistributed Assets	\$262,209	\$458,576	\$467,643	\$253,142
County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,018	\$900,459	\$718,654	\$186,823
Liabilities				
Undistributed Assets	\$5,018	\$900,459	\$718,654	\$186,823

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
DKMM Solid Waste District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$597,735	\$0	\$597,735	\$0
Liabilities				
Undistributed Assets	\$597,735	\$0	\$597,735	\$0
Marion-Crawford Mental Health Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,572,017	\$5,277,765	\$4,752,445	\$4,097,337
Due from Other Governments	0	96,335	0	96,335
Property Taxes Receivable	0	943,143	0	943,143
Total Assets	\$3,572,017	\$6,317,243	\$4,752,445	\$5,136,815
Liabilities				
Due to External Party	\$0	\$9,336	\$0	\$9,336
Undistributed Assets	3,572,017	6,317,243	4,761,781	5,127,479
Total Liabilities	\$3,572,017	\$6,326,579	\$4,761,781	\$5,136,815
Marion-Hardin Corrections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$513,168	\$3,789,205	\$3,650,309	\$652,064
Liabilities				
Undistributed Assets	\$513,168	\$3,789,205	\$3,650,309	\$652,064
Sewer Billing Collections				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,802	\$260,800	\$260,313	\$9,289
Liabilities				
Due to Other Governments	\$8,802	\$260,800	\$260,313	\$9,289
Ohio Elections Commission Fee				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$35	\$165	\$190	\$10
Liabilities				
Undistributed Assets	\$35	\$165	\$190	\$10
Port Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$34,283	\$0	\$295	\$33,988
Liabilities				
Undistributed Assets	\$34,283	\$0	\$295	\$33,988

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$53,308	\$184,803	\$187,874	\$50,237
Due from External Party	64	0	64	0
Total Assets	<u>\$53,372</u>	<u>\$184,803</u>	<u>\$187,938</u>	<u>\$50,237</u>
Liabilities				
Undistributed Assets	<u>\$53,372</u>	<u>\$184,803</u>	<u>\$187,938</u>	<u>\$50,237</u>
Sewer District Rotary				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$387	\$0	\$387
Liabilities				
Undistributed Assets	\$0	\$387	\$0	\$387
Employee Contribution				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,018	\$1,302	\$1,344	\$976
Liabilities				
Undistributed Assets	\$1,018	\$1,302	\$1,344	\$976
Clearwater Council of Government Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$933,260	\$0	\$933,260
Liabilities				
Undistributed Assets	\$0	\$933,260	\$0	\$933,260
Total - All Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,434,360	\$93,102,563	\$92,859,868	\$10,677,055
Cash and Cash Equivalents in Segregated Accounts	2,060,183	16,727,383	16,661,190	2,126,376
Due from Other Governments	2,267,669	2,293,254	2,267,669	2,293,254
Due from External Party	139	2,530	139	2,530
Property Taxes Receivable	41,872,594	42,275,606	41,872,594	42,275,606
Special Assessments Receivable	2,843,081	3,257,530	2,843,081	3,257,530
Total Assets	<u>\$59,478,026</u>	<u>\$157,658,866</u>	<u>\$156,504,541</u>	<u>\$60,632,351</u>
Liabilities				
Due to Other Governments	\$50,906,521	\$97,579,797	\$98,451,455	\$50,034,863
Due to External Party	0	9,336	0	9,336
Undistributed Assets	8,101,212	32,592,308	30,525,066	10,168,454
Payroll Withholdings	470,293	27,486,761	27,537,356	419,698
Total Liabilities	<u>\$59,478,026</u>	<u>\$157,668,202</u>	<u>\$156,513,877</u>	<u>\$60,632,351</u>

This page is intentionally left blank.

**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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,205,700	\$2,205,700	\$2,252,385	\$46,685
Sales Taxes	8,504,906	9,004,906	9,244,667	239,761
Charges for Services	2,585,684	2,596,750	2,534,152	(62,598)
Licenses and Permits	3,700	3,700	3,591	(109)
Fines and Forfeitures	180,000	180,000	121,713	(58,287)
Intergovernmental	2,061,761	2,083,874	2,136,990	53,116
Interest	199,000	232,540	272,950	40,410
Other	298,843	463,005	660,253	197,248
Total Revenues	16,039,594	16,770,475	17,226,701	456,226
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	277,117	282,593	282,593	0
Fringe Benefits	42,815	44,711	44,535	176
Materials and Supplies	113,776	91,059	91,059	0
Contractual Services	16,058	19,559	19,443	116
Capital Outlay	0	5,171	5,171	0
Other	10,887	9,677	8,271	1,406
Total County Commissioners	460,653	452,770	451,072	1,698
Auditor				
Personal Services	229,309	232,013	231,866	147
Fringe Benefits	35,428	37,217	37,205	12
Materials and Supplies	4,065	4,950	4,950	0
Contractual Services	100	0	0	0
Other	35,728	63,260	60,680	2,580
Total Auditor	304,630	337,440	334,701	2,739
Treasurer				
Personal Services	108,684	108,684	107,945	739
Fringe Benefits	16,800	17,665	17,441	224
Materials and Supplies	14,738	14,738	14,738	0
Other	2,129	2,129	2,129	0
Total Treasurer	142,351	143,216	142,253	963
Prosecutor				
Personal Services	612,545	628,301	613,368	14,933
Fringe Benefits	112,248	121,817	117,309	4,508
Materials and Supplies	5,150	5,824	5,121	703
Contractual Services	109,767	128,375	125,320	3,055
Capital Outlay	6,725	22,034	19,643	2,391
Other	32,666	32,604	32,503	101
Total Prosecutor	879,101	938,955	913,264	25,691

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Data Processing Board				
Personal Services	\$9,400	\$9,400	\$9,389	\$11
Fringe Benefits	1,452	1,486	1,481	5
Materials and Supplies	3,000	2,411	2,411	0
Contractual Services	101,428	94,168	94,168	0
Capital Outlay	17,937	29,321	26,385	2,936
Other	4,000	2,151	2,151	0
	<u>137,217</u>	<u>138,937</u>	<u>135,985</u>	<u>2,952</u>
Total Data Processing Board				
Board of Elections				
Personal Services	282,637	291,445	290,130	1,315
Fringe Benefits	28,241	31,886	31,886	0
Materials and Supplies	19,276	13,970	13,837	133
Contractual Services	110,155	104,797	98,400	6,397
Capital Outlay	1,850	3,563	3,487	76
Other	12,754	16,754	4,935	11,819
	<u>454,913</u>	<u>462,415</u>	<u>442,675</u>	<u>19,740</u>
Total Board of Elections				
Maintenance and Operation				
Personal Services	62,504	62,504	54,636	7,868
Fringe Benefits	9,657	18,761	17,113	1,648
Materials and Supplies	5,177	6,472	6,472	0
Contractual Services	41,263	111,090	111,090	0
Capital Outlay	0	8,960	8,960	0
Other	0	27	27	0
	<u>118,601</u>	<u>207,814</u>	<u>198,298</u>	<u>9,516</u>
Total Maintenance and Operation				
Recorder				
Personal Services	153,753	154,328	154,328	0
Fringe Benefits	24,050	24,439	24,074	365
Materials and Supplies	464	991	991	0
Contractual Services	12,067	13,475	13,468	7
Capital Outlay	50,803	50,500	27,988	22,512
Other	200	0	0	0
	<u>241,337</u>	<u>243,733</u>	<u>220,849</u>	<u>22,884</u>
Total Recorder				
Other Legislative and Executive				
Fringe Benefits	1,130,000	1,074,920	859,560	215,360
Materials and Supplies	10,789	9,035	9,035	0
Contractual Services	792,745	793,705	793,705	0
Other	15,776	13,260	13,260	0
	<u>1,949,310</u>	<u>1,890,920</u>	<u>1,675,560</u>	<u>215,360</u>
Total Other Legislative and Executive				
Total General Government - Legislative and Executive	<u>4,688,113</u>	<u>4,816,200</u>	<u>4,514,657</u>	<u>301,543</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Court of Appeals				
Other	\$18,400	\$18,749	\$18,741	\$8
Common Pleas Court				
Personal Services	256,973	252,063	240,128	11,935
Fringe Benefits	39,702	46,997	40,563	6,434
Materials and Supplies	46,867	55,094	44,158	10,936
Contractual Services	66,161	67,115	65,084	2,031
Capital Outlay	0	2,372	2,280	92
Other	3,679	3,500	3,500	0
Total Common Pleas Court	413,382	427,141	395,713	31,428
Jury Commission				
Personal Services	2,795	2,795	1,884	911
Fringe Benefits	432	445	304	141
Materials and Supplies	4,942	2,074	2,068	6
Contractual Services	400	312	312	0
Total Jury Commission	8,569	5,626	4,568	1,058
Family Court				
Personal Services	631,689	636,581	636,564	17
Fringe Benefits	96,777	100,154	99,929	225
Materials and Supplies	39,724	36,584	36,584	0
Contractual Services	62,549	58,506	58,293	213
Capital Outlay	1,789	5,579	5,579	0
Other	8,994	20,298	19,973	325
Total Family Court	841,522	857,702	856,922	780
Probate Court				
Personal Services	125,898	126,763	126,763	0
Fringe Benefits	19,452	20,519	20,342	177
Materials and Supplies	5,294	4,759	4,693	66
Contractual Services	45,113	82,872	81,769	1,103
Capital Outlay	0	131	131	0
Other	500	500	500	0
Total Probate Court	196,257	235,544	234,198	1,346
Clerk of Courts				
Personal Services	342,379	342,379	323,025	19,354
Fringe Benefits	84,465	85,502	76,922	8,580
Materials and Supplies	48,540	48,421	39,991	8,430
Contractual Services	22,635	27,535	18,086	9,449
Other	6,250	1,250	659	591
Total Clerk of Courts	504,269	505,087	458,683	46,404

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Municipal Court				
Personal Services	\$99,140	\$102,624	\$102,624	\$0
Fringe Benefits	15,317	15,952	14,919	1,033
Contractual Services	2,200	2,835	2,243	592
Other	2,000	1,869	1,054	815
Total Municipal Court	118,657	123,280	120,840	2,440
Total General Government - Judicial	2,101,056	2,173,129	2,089,665	83,464
Total General Government	6,789,169	6,989,329	6,604,322	385,007
Public Safety				
Adult Probation				
Personal Services	151,905	160,097	150,170	9,927
Fringe Benefits	23,469	24,566	23,412	1,154
Materials and Supplies	667	708	708	0
Other	0	10,395	0	10,395
Total Adult Probation	176,041	195,766	174,290	21,476
Juvenile Probation				
Personal Services	107,105	105,605	105,374	231
Fringe Benefits	16,549	17,212	16,858	354
Other	1,093	500	500	0
Total Juvenile Probation	124,747	123,317	122,732	585
Detention Home				
Personal Services	621,367	625,017	620,894	4,123
Fringe Benefits	96,002	107,324	106,552	772
Materials and Supplies	98,145	82,304	82,301	3
Contractual Services	128,982	102,564	102,564	0
Capital Outlay	1,124	23,837	23,837	0
Other	2,901	26,907	26,907	0
Total Detention Home	948,521	967,953	963,055	4,898
Coroner				
Personal Services	56,695	56,695	56,610	85
Fringe Benefits	8,759	9,170	9,136	34
Materials and Supplies	100	727	708	19
Contractual Services	64,960	131,154	109,180	21,974
Other	2,602	2,602	2,602	0
Total Coroner	133,116	200,348	178,236	22,112

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff				
Personal Services	\$1,855,629	\$1,867,386	\$1,841,561	\$25,825
Fringe Benefits	314,264	320,049	319,536	513
Materials and Supplies	201,773	196,999	189,438	7,561
Contractual Services	203,525	188,693	180,337	8,356
Capital Outlay	37,242	74,646	67,146	7,500
Other	40,513	40,581	40,428	153
Total Sheriff	2,652,946	2,688,354	2,638,446	49,908
Other Public Safety				
Fringe Benefits	17,000	17,000	0	17,000
Materials and Supplies	8,000	8,000	0	8,000
Contractual Services	2,790,724	2,795,260	2,778,047	17,213
Other	1,476	1,476	0	1,476
Other Public Safety	2,817,200	2,821,736	2,778,047	43,689
Total Public Safety	6,852,571	6,997,474	6,854,806	142,668
Public Works				
Engineer				
Materials and Supplies	5,500	8,038	7,939	99
Contractual Services	2,500	637	421	216
Other	4,000	3,325	3,325	0
Total Engineer	12,000	12,000	11,685	315
Other Public Works				
Other	750	500	0	500
Total Public Works	12,750	12,500	11,685	815
Health				
Agriculture				
Contractual Services	67,300	67,300	67,300	0
Tuberculosis				
Contractual Services	5,491	5,000	2,756	2,244
Other Health				
Contractual Services	109,341	107,657	107,417	240
Total Health	182,132	179,957	177,473	2,484
Human Services				
Soldiers Relief				
Personal Services	41,600	41,600	41,600	0
Fringe Benefits	6,448	7,770	7,749	21
Materials and Supplies	15,428	12,869	12,869	0
Contractual Services	19,044	19,891	19,891	0
Other	102,788	124,339	124,339	0
Total Soldiers Relief	185,308	206,469	206,448	21

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Veteran Services				
Personal Services	\$164,707	\$174,199	\$170,828	\$3,371
Fringe Benefits	25,530	26,213	24,942	1,271
Materials and Supplies	2,000	964	964	0
Contractual Services	6,000	2,500	2,500	0
Total Veteran Services	198,237	203,876	199,234	4,642
Total Human Services	383,545	410,345	405,682	4,663
Conservation and Recreation				
Historical Society				
Contractual Services	5,000	5,000	5,000	0
Other				
Miscellaneous				
Personal Services	30,000	12,935	0	12,935
Contractual Services	613,133	611,691	610,831	860
Other	2,350	2,141	1,600	541
Total Other	645,483	626,767	612,431	14,336
Intergovernmental	302,215	302,215	302,215	0
Total Expenditures	15,172,865	15,523,587	14,973,614	549,973
Excess of Revenues Over Expenditures	866,729	1,246,888	2,253,087	1,006,199
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	472,418	472,418
Advances - Out	0	0	(428,200)	(428,200)
Transfers - In	213	213	3,669	3,456
Transfers - Out	(811,488)	(2,375,383)	(2,318,356)	57,027
Total Other Financing Sources (Uses)	(811,275)	(2,375,170)	(2,270,469)	104,701
Changes in Fund Balance	55,454	(1,128,282)	(17,382)	1,110,900
Fund Balance at Beginning of Year	3,157,984	3,157,984	3,157,984	0
Prior Year Encumbrances Appropriated	303,624	303,624	303,624	0
Fund Balance at End of Year	\$3,517,062	\$2,333,326	\$3,444,226	\$1,110,900

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, 2014

	<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	\$275,000	\$275,000	\$206,870	(\$68,130)
Intergovernmental	6,155,000	5,937,096	5,064,092	(873,004)
Other	5,210	5,210	5,210	0
Total Revenues	6,435,210	6,217,306	5,276,172	(941,134)
<u>Expenditures</u>				
Current				
Human Services				
Administrative				
Personal Services	2,525,000	2,488,000	2,400,874	87,126
Fringe Benefits	843,000	790,000	705,359	84,641
Materials and Supplies	137,678	115,507	106,506	9,001
Contractual Services	1,797,951	1,762,960	1,565,641	197,319
Capital Outlay	80,000	150,000	132,964	17,036
Other	37,655	35,233	21,465	13,768
Total Administrative	5,421,284	5,341,700	4,932,809	408,891
Public Assistance				
Personal Services	240,000	240,000	203,759	36,241
Fringe Benefits	97,080	97,080	71,419	25,661
Materials and Supplies	52,763	23,274	20,974	2,300
Contractual Services	851,077	666,285	657,480	8,805
Capital Outlay	104,500	65,730	63,516	2,214
Other	5,258	1,000	1,000	0
Total Public Assistance	1,350,678	1,093,369	1,018,148	75,221
Total Expenditures	6,771,962	6,435,069	5,950,957	484,112
Excess of Revenues				
Under Expenditures	(336,752)	(217,763)	(674,785)	(457,022)
<u>Other Financing Sources</u>				
Transfers - In	274,790	274,790	190,212	(84,578)
Changes in Fund Balance	(61,962)	57,027	(484,573)	(541,600)
Fund Balance at Beginning of Year	768,122	768,122	768,122	0
Prior Year Encumbrances Appropriated	232,482	232,482	232,482	0
Fund Balance at End of Year	\$938,642	\$1,057,631	\$516,031	(\$541,600)

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, 2014

	<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	\$137,893	\$87,893
Fines and Forfeitures	20,000	20,000	7,632	(12,368)
Intergovernmental	4,390,287	4,453,780	4,055,117	(398,663)
Interest	800	800	511	(289)
Other	151,200	151,200	82,623	(68,577)
Total Revenues	4,612,287	4,675,780	4,283,776	(392,004)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	1,340,174	1,463,174	1,427,961	35,213
Fringe Benefits	535,000	594,099	559,532	34,567
Materials and Supplies	1,266,000	1,125,294	1,065,463	59,831
Contractual Services	1,255,376	2,512,102	2,434,681	77,421
Capital Outlay	295,000	291,100	272,557	18,543
Other	57,787	67,787	65,427	2,360
Total Expenditures	4,749,337	6,053,556	5,825,621	227,935
Excess of Revenues Under Expenditures	(137,050)	(1,377,776)	(1,541,845)	(164,069)
<u>Other Financing Sources</u>				
Transfers - In	0	1,241,643	1,241,643	0
Changes in Fund Balance	(137,050)	(136,133)	(300,202)	(164,069)
Fund Balance at Beginning of Year	1,404,402	1,404,402	1,404,402	0
Prior Year Encumbrances Appropriated	89,044	89,044	89,044	0
Fund Balance at End of Year	\$1,356,396	\$1,357,313	\$1,193,244	(\$164,069)

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$1,045,000	\$1,045,000	\$1,132,868	\$87,868
Charges for Services	9,000	9,000	18,840	9,840
Intergovernmental	1,714,786	1,714,786	1,921,906	207,120
Other	41,000	41,000	93,604	52,604
Total Revenues	2,809,786	2,809,786	3,167,218	357,432
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	1,518,561	1,518,561	1,480,721	37,840
Fringe Benefits	558,871	560,900	437,469	123,431
Materials and Supplies	153,325	115,493	104,671	10,822
Contractual Services	1,959,497	1,671,433	1,498,647	172,786
Capital Outlay	16,467	8,000	7,000	1,000
Other	16,618	16,618	16,618	0
Total Expenditures	4,223,339	3,891,005	3,545,126	345,879
Changes in Fund Balance	(1,413,553)	(1,081,219)	(377,908)	703,311
Fund Balance at Beginning of Year	4,134,489	4,134,489	4,134,489	0
Prior Year Encumbrances Appropriated	439,457	439,457	439,457	0
Fund Balance at End of Year	\$3,160,393	\$3,492,727	\$4,196,038	\$703,311

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, 2014

	<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	\$2,600,000	\$2,600,000	\$2,554,918	(\$45,082)
Intergovernmental	2,805,569	2,805,569	2,931,866	126,297
Other	238,032	417,157	537,115	119,958
Total Revenues	<u>5,643,601</u>	<u>5,822,726</u>	<u>6,023,899</u>	<u>201,173</u>
<u>Expenditures</u>				
Current				
Health				
Personal Services	2,439,688	2,439,688	2,430,565	9,123
Fringe Benefits	1,333,024	1,340,182	605,469	734,713
Materials and Supplies	251,918	231,724	229,241	2,483
Contractual Services	3,700,790	3,533,949	3,247,778	286,171
Capital Outlay	31,982	26,984	20,734	6,250
Other	142,901	128,643	112,054	16,589
Total Expenditures	<u>7,900,303</u>	<u>7,701,170</u>	<u>6,645,841</u>	<u>1,055,329</u>
Changes in Fund Balance	(2,256,702)	(1,878,444)	(621,942)	1,256,502
Fund Balance at Beginning of Year	5,303,786	5,303,786	5,303,786	0
Prior Year Encumbrances Appropriated	<u>847,742</u>	<u>847,742</u>	<u>847,742</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,894,826</u></u>	<u><u>\$4,273,084</u></u>	<u><u>\$5,529,586</u></u>	<u><u>\$1,256,502</u></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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,064,000	\$1,081,445	\$17,445
Tap In Fees	10,000	11,990	1,990
Interest	1,622	1,060	(562)
Other	3,650	12,233	8,583
Total Revenues	1,079,272	1,106,728	27,456
<u>Expenses</u>			
Personal Services	405,300	393,500	11,800
Fringe Benefits	89,150	85,622	3,528
Materials and Supplies	59,237	53,885	5,352
Contractual Services	643,941	577,307	66,634
Capital Outlay	29,664	26,826	2,838
Other	61,700	56,193	5,507
Debt Service			
Principal Retirement	182,431	182,431	0
Interest Expense	69,905	69,905	0
Total Expenses	1,541,328	1,445,669	95,659
Changes in Fund Balance	(462,056)	(338,941)	123,115
Fund Balance at Beginning of Year	2,814,791	2,814,791	0
Prior Year Encumbrances Appropriated	159,888	159,888	0
Fund Balance at End of Year	\$2,512,623	\$2,635,738	\$123,115

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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,609,500	\$1,202,140	(\$407,360)
Other	20,000	1,016	(18,984)
Total Revenues	<u>1,629,500</u>	<u>1,203,156</u>	<u>(426,344)</u>
<u>Expenditures</u>			
Current			
Human Services			
Personal Services	517,250	474,875	42,375
Fringe Benefits	196,500	157,335	39,165
Materials and Supplies	3,000	1,999	1,001
Contractual Services	315,338	242,187	73,151
Capital Outlay	5,000	0	5,000
Other	286,465	228,767	57,698
Total Expenditures	<u>1,323,553</u>	<u>1,105,163</u>	<u>218,390</u>
Changes in Fund Balance	305,947	97,993	(207,954)
Fund Balance at Beginning of Year	1,512,797	1,512,797	0
Prior Year Encumbrances Appropriated	<u>90,389</u>	<u>90,389</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,909,133</u></u>	<u><u>\$1,701,179</u></u>	<u><u>(\$207,954)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Senior Services Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$668,080	\$668,375	\$295
Intergovernmental	93,836	93,541	(295)
Total Revenues	761,916	761,916	0
<u>Expenditures</u>			
Current			
Human Services			
Other	762,688	762,688	0
Changes in Fund Balance	(772)	(772)	0
Fund Balance at Beginning of Year	772	772	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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$660,000	\$683,048	\$23,048
Other	3,000	3,799	799
Total Revenues	<u>663,000</u>	<u>686,847</u>	<u>23,847</u>
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	325,978	325,650	328
Fringe Benefits	110,074	100,975	9,099
Materials and Supplies	16,720	14,228	2,492
Contractual Services	234,163	179,879	54,284
Capital Outlay	9,300	9,300	0
Other	17,224	11,328	5,896
Total Expenditures	<u>713,459</u>	<u>641,360</u>	<u>72,099</u>
Changes in Fund Balance	(50,459)	45,487	95,946
Fund Balance at Beginning of Year	587,093	587,093	0
Prior Year Encumbrances Appropriated	<u>95,426</u>	<u>95,426</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$632,060</u></u>	<u><u>\$728,006</u></u>	<u><u>\$95,946</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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,314,953	\$1,284,029	(\$30,924)
Other	3,200	28,951	25,751
Total Revenues	1,318,153	1,312,980	(5,173)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	780,500	776,020	4,480
Fringe Benefits	301,000	270,380	30,620
Materials and Supplies	74,538	74,538	0
Contractual Services	147,400	147,200	200
Capital Outlay	24,000	24,000	0
Other	46,143	45,643	500
Total Expenditures	1,373,581	1,337,781	35,800
Excess of Revenues Under Expenditures	(55,428)	(24,801)	30,627
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	300,000	300,000
Advances - Out	0	(300,000)	(300,000)
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	(55,428)	(24,801)	30,627
Fund Balance at Beginning of Year	59,024	59,024	0
Prior Year Encumbrances Appropriated	112,949	112,949	0
Fund Balance at End of Year	\$116,545	\$147,172	\$30,627

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
FEMA Special Revenue Fund
 For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$9,356	\$9,356	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	9,356	9,356	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Marmet Trust Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$36,000	\$11,372	(\$24,628)
Interest	25	25	0
Other	20,000	37,267	17,267
Total Revenues	<u>56,025</u>	<u>48,664</u>	<u>(7,361)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	19,225	16,821	2,404
Fringe Benefits	250	125	125
Materials and Supplies	68,000	61,715	6,285
Total Expenditures	<u>87,475</u>	<u>78,661</u>	<u>8,814</u>
Changes in Fund Balance	(31,450)	(29,997)	1,453
Fund Balance at Beginning of Year	63,150	63,150	0
Prior Year Encumbrances Appropriated	<u>2,218</u>	<u>2,218</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$33,918</u></u>	<u><u>\$35,371</u></u>	<u><u>\$1,453</u></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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$6,000	\$17,071	\$11,071
Interest	15	4	(11)
Other	2,000	15,459	13,459
Total Revenues	8,015	32,534	24,519
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	11,484	10,646	838
Changes in Fund Balance	(3,469)	21,888	25,357
Fund Balance at Beginning of Year	7,152	7,152	0
Prior Year Encumbrances Appropriated	3,391	3,391	0
Fund Balance at End of Year	<u>\$7,074</u>	<u>\$32,431</u>	<u>\$25,357</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Disaster Services Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$36,861	\$36,851	(\$10)
Intergovernmental	43,000	45,992	2,992
Other	16,000	16,111	111
Total Revenues	<u>95,861</u>	<u>98,954</u>	<u>3,093</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	57,552	57,552	0
Fringe Benefits	37,874	37,530	344
Materials and Supplies	1,230	1,230	0
Contractual Services	7,365	7,365	0
Capital Outlay	888	888	0
Other	6,807	6,807	0
Total Expenditures	<u>111,716</u>	<u>111,372</u>	<u>344</u>
Changes in Fund Balance	(15,855)	(12,418)	3,437
Fund Balance at Beginning of Year	14,555	14,555	0
Prior Year Encumbrances Appropriated	<u>1,300</u>	<u>1,300</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$3,437</u></u>	<u><u>\$3,437</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Enhanced 911 Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$145,000	\$139,815	(\$5,185)
Other	0	20	20
Total Revenues	<u>145,000</u>	<u>139,835</u>	<u>(5,165)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	32,320	28,641	3,679
Fringe Benefits	5,300	4,404	896
Contractual Services	8,000	0	8,000
Capital Outlay	200,714	191,784	8,930
Other	46,096	40,472	5,624
Total Expenditures	<u>292,430</u>	<u>265,301</u>	<u>27,129</u>
Changes in Fund Balance	(147,430)	(125,466)	21,964
Fund Balance at Beginning of Year	261,916	261,916	0
Prior Year Encumbrances Appropriated	<u>19,095</u>	<u>19,095</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$133,581</u></u>	<u><u>\$155,545</u></u>	<u><u>\$21,964</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prosecutor Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2014

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

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sheriff Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	13,639	8,169	5,470
Changes in Fund Balance	(13,639)	(8,169)	5,470
Fund Balance at Beginning of Year	13,639	13,639	0
Fund Balance at End of Year	\$0	\$5,470	\$5,470

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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,710	\$1,710	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	3,348	3,226	122
Changes in Fund Balance	(1,638)	(1,516)	122
Fund Balance at Beginning of Year	1,209	1,209	0
Prior Year Encumbrances Appropriated	800	800	0
Fund Balance at End of Year	<u>\$371</u>	<u>\$493</u>	<u>\$122</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prison Reduction Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$335,749	\$335,749	\$0
Other	0	568	568
Total Revenues	<u>335,749</u>	<u>336,317</u>	<u>568</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	247,444	247,137	307
Fringe Benefits	76,159	69,122	7,037
Materials and Supplies	9,000	7,460	1,540
Contractual Services	2,880	2,608	272
Capital Outlay	7,000	2,636	4,364
Other	9,700	3,903	5,797
Total Expenditures	<u>352,183</u>	<u>332,866</u>	<u>19,317</u>
Changes in Fund Balance	(16,434)	3,451	19,885
Fund Balance at Beginning of Year	<u>47,696</u>	<u>47,696</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$31,262</u></u>	<u><u>\$51,147</u></u>	<u><u>\$19,885</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$8,500	\$10,062	\$1,562
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	10,185	9,120	1,065
Changes in Fund Balance	(1,685)	942	2,627
Fund Balance at Beginning of Year	13,506	13,506	0
Prior Year Encumbrances Appropriated	824	824	0
Fund Balance at End of Year	<u>\$12,645</u>	<u>\$15,272</u>	<u>\$2,627</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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$35,500	\$31,798	(\$3,702)
Other	0	25	25
Total Revenues	<u>35,500</u>	<u>31,823</u>	<u>(3,677)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	9,620	5,785	3,835
Fringe Benefits	5,099	1,409	3,690
Materials and Supplies	16,500	6,413	10,087
Contractual Services	10,406	5,789	4,617
Capital Outlay	10,000	2,607	7,393
Other	2,500	985	1,515
Total Expenditures	<u>54,125</u>	<u>22,988</u>	<u>31,137</u>
Changes in Fund Balance	(18,625)	8,835	27,460
Fund Balance at Beginning of Year	31,864	31,864	0
Prior Year Encumbrances Appropriated	<u>4,306</u>	<u>4,306</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$17,545</u></u>	<u><u>\$45,005</u></u>	<u><u>\$27,460</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probation Improvement and Incentive Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	311,821	311,821	0
Other	0	56	56
Total Revenues	<u>311,821</u>	<u>311,877</u>	<u>56</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	139,580	136,983	2,597
Fringe Benefits	52,711	37,417	15,294
Materials and Supplies	10,000	3,192	6,808
Contractual Services	22,277	22,277	0
Capital Outlay	24,000	23,244	756
Other	4,200	2,607	1,593
Total Expenditures	<u>252,768</u>	<u>225,720</u>	<u>27,048</u>
Changes in Fund Balance	59,053	86,157	27,104
Fund Balance at Beginning of Year	43,901	43,901	0
Prior Year Encumbrances Appropriated	4,160	4,160	0
Fund Balance at End of Year	<u><u>\$107,114</u></u>	<u><u>\$134,218</u></u>	<u><u>\$27,104</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
DWI Education Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$400	\$400	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	3,000	984	2,016
Fringe Benefits	200	0	200
Materials and Supplies	4,000	2,160	1,840
Contractual Services	1,800	0	1,800
Total Expenditures	9,000	3,144	5,856
Changes in Fund Balance	(8,600)	(2,744)	5,856
Fund Balance at Beginning of Year	8,746	8,746	0
Fund Balance at End of Year	\$146	\$6,002	\$5,856

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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$43,956	\$43,956	\$0
Other	0	78	78
Total Revenues	<u>43,956</u>	<u>44,034</u>	<u>78</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	35,312	33,630	1,682
Fringe Benefits	8,163	6,301	1,862
Materials and Supplies	4,200	2,578	1,622
Other	850	140	710
Total Expenditures	<u>48,525</u>	<u>42,649</u>	<u>5,876</u>
Changes in Fund Balance	(4,569)	1,385	5,954
Fund Balance at Beginning of Year	<u>12,968</u>	<u>12,968</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$8,399</u></u>	<u><u>\$14,353</u></u>	<u><u>\$5,954</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Canine Special Revenue Fund
 For the Year Ended December 31, 2014

	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	6,883	6,883	0
Fund Balance at End of Year	<u>\$6,883</u>	<u>\$6,883</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Training Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Other	2,115	600	1,515
Changes in Fund Balance	(2,115)	(600)	1,515
Fund Balance at Beginning of Year	2,115	2,115	0
Fund Balance at End of Year	\$0	\$1,515	\$1,515

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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$610,355	\$596,392	(\$13,963)
Other	3,000	3,751	751
Total Revenues	<u>613,355</u>	<u>600,143</u>	<u>(13,212)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	302,432	292,041	10,391
Fringe Benefits	90,000	66,939	23,061
Materials and Supplies	13,612	8,544	5,068
Contractual Services	236,722	157,236	79,486
Capital Outlay	17,163	13,663	3,500
Other	4,601	4,351	250
Total Expenditures	<u>664,530</u>	<u>542,774</u>	<u>121,756</u>
Changes in Fund Balance	(51,175)	57,369	108,544
Fund Balance at Beginning of Year	138,824	138,824	0
Prior Year Encumbrances Appropriated	57,415	57,415	0
Fund Balance at End of Year	<u><u>\$145,064</u></u>	<u><u>\$253,608</u></u>	<u><u>\$108,544</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Web Check Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,000	\$45,125	\$5,125
Other	51	51	0
Total Revenues	<u>40,051</u>	<u>45,176</u>	<u>5,125</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	13,805	13,722	83
Materials and Supplies	<u>57,374</u>	<u>42,627</u>	<u>14,747</u>
Total Expenditures	<u>71,179</u>	<u>56,349</u>	<u>14,830</u>
Changes in Fund Balance	(31,128)	(11,173)	19,955
Fund Balance at Beginning of Year	94,958	94,958	0
Prior Year Encumbrances Appropriated	<u>8,741</u>	<u>8,741</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$72,571</u></u>	<u><u>\$92,526</u></u>	<u><u>\$19,955</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Weapon Law Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$26,000	\$40,776	\$14,776
Other	50	47	(3)
Total Revenues	<u>26,050</u>	<u>40,823</u>	<u>14,773</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	14,105	13,881	224
Materials and Supplies	41,601	23,601	18,000
Total Expenditures	<u>55,706</u>	<u>37,482</u>	<u>18,224</u>
Changes in Fund Balance	(29,656)	3,341	32,997
Fund Balance at Beginning of Year	64,914	64,914	0
Prior Year Encumbrances Appropriated	<u>9,316</u>	<u>9,316</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$44,574</u></u>	<u><u>\$77,571</u></u>	<u><u>\$32,997</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
SMART Ohio Pilot Grant Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$676,325	\$485,925	(\$190,400)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	79,800	64,447	15,353
Fringe Benefits	22,869	9,893	12,976
Materials and Supplies	11,000	6,000	5,000
Contractual Services	234,756	220,567	14,189
Capital Outlay	22,000	22,000	0
Other	6,094	3,463	2,631
Total Expenditures	376,519	326,370	50,149
Changes in Fund Balance	299,806	159,555	(140,251)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$299,806	\$159,555	(\$140,251)

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Indigent Drivers Interlock Special Revenue Fund
 For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$0	\$1,500	\$1,500
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	1,500	1,500
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$1,500	\$1,500

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
FIRST Court Special Revenue Fund
 For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,197	\$1,197	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	1,197	1,197	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$1,197</u>	<u>\$1,197</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$12,500	\$12,601	\$101
Licenses and Permits	140,000	149,357	9,357
Fines and Forfeitures	13,300	14,808	1,508
Other	3,355	5,107	1,752
Total Revenues	<u>169,155</u>	<u>181,873</u>	<u>12,718</u>
<u>Expenditures</u>			
Current			
Health			
Personal Services	93,900	92,114	1,786
Fringe Benefits	38,878	37,328	1,550
Materials and Supplies	28,013	27,077	936
Contractual Services	69,299	64,542	4,757
Capital Outlay	23,500	23,000	500
Total Expenditures	<u>253,590</u>	<u>244,061</u>	<u>9,529</u>
Changes in Fund Balance	(84,435)	(62,188)	22,247
Fund Balance at Beginning of Year	254,635	254,635	0
Prior Year Encumbrances Appropriated	<u>30,122</u>	<u>30,122</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$200,322</u></u>	<u><u>\$222,569</u></u>	<u><u>\$22,247</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Federal Safety Special Revenue Fund
 For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$45,570	\$86,583	\$41,013
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	45,570	45,570	0
Changes in Fund Balance	0	41,013	41,013
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$41,013</u>	<u>\$41,013</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Special Revenue Fund
 For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$40,300	\$76,861	\$36,561
<u>Expenditures</u>			
Current			
Public Works			
Materials and Supplies	5,000	5,000	0
Contractual Services	93,863	81,478	12,385
Total Expenditures	98,863	86,478	12,385
Changes in Fund Balance	(58,563)	(9,617)	48,946
Fund Balance at Beginning of Year	152,246	152,246	0
Fund Balance at End of Year	\$93,683	\$142,629	\$48,946

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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$200	\$122	(\$78)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	1,141	1,141	0
Capital Outlay	2,000	889	1,111
Other	3,000	1,254	1,746
Total Expenditures	6,141	3,284	2,857
Changes in Fund Balance	(5,941)	(3,162)	2,779
Fund Balance at Beginning of Year	16,309	16,309	0
Fund Balance at End of Year	\$10,368	\$13,147	\$2,779

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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$86,572	\$86,572	\$0
Interest	200	22	(178)
Other	10,301	9,005	(1,296)
Total Revenues	<u>97,073</u>	<u>95,599</u>	<u>(1,474)</u>
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	65,480	50,000	15,480
Capital Outlay	113,838	90,187	23,651
Total Expenditures	<u>179,318</u>	<u>140,187</u>	<u>39,131</u>
Excess of Revenues Under Expenditures	<u>(82,245)</u>	<u>(44,588)</u>	<u>37,657</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	(82,245)	(44,588)	37,657
Fund Balance at Beginning of Year	100,348	100,348	0
Prior Year Encumbrances Appropriated	<u>1,498</u>	<u>1,498</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$19,601</u></u>	<u><u>\$57,258</u></u>	<u><u>\$37,657</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$136,276	\$159,668	\$23,392
Other	0	280	280
Total Revenues	<u>136,276</u>	<u>159,948</u>	<u>23,672</u>
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Treasurer			
Personal Services	66,539	58,431	8,108
Fringe Benefits	23,780	16,348	7,432
Other	996	877	119
Total Treasurer	<u>91,315</u>	<u>75,656</u>	<u>15,659</u>
Prosecutor			
Personal Services	57,134	56,541	593
Fringe Benefits	9,400	9,126	274
Contractual Services	19,874	0	19,874
Capital Outlay	1,787	1,787	0
Other	64	64	0
Total Prosecutor	<u>88,259</u>	<u>67,518</u>	<u>20,741</u>
Total Expenditures	<u>179,574</u>	<u>143,174</u>	<u>36,400</u>
Changes in Fund Balance	(43,298)	16,774	60,072
Fund Balance at Beginning of Year	45,099	45,099	0
Prior Year Encumbrances Appropriated	146	146	0
Fund Balance at End of Year	<u><u>\$1,947</u></u>	<u><u>\$62,019</u></u>	<u><u>\$60,072</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Family Court Programs Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$29,005	\$42,767	\$13,762
Intergovernmental	100	0	(100)
Other	14,335	12,081	(2,254)
Total Revenues	<u>43,440</u>	<u>54,848</u>	<u>11,408</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	8,400	8,160	240
Fringe Benefits	1,484	1,120	364
Materials and Supplies	4,000	1,666	2,334
Contractual Services	27,161	16,608	10,553
Capital Outlay	650	650	0
Other	16,122	7,050	9,072
Total Expenditures	<u>57,817</u>	<u>35,254</u>	<u>22,563</u>
Changes in Fund Balance	(14,377)	19,594	33,971
Fund Balance at Beginning of Year	75,799	75,799	0
Prior Year Encumbrances Appropriated	<u>10,103</u>	<u>10,103</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$71,525</u></u>	<u><u>\$105,496</u></u>	<u><u>\$33,971</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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$67,175	\$53,588	(\$13,587)
Intergovernmental	12,455	12,455	0
Other	0	105	105
	<u>79,630</u>	<u>66,148</u>	<u>(13,482)</u>
Total Revenues			
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	57,375	41,681	15,694
Fringe Benefits	15,510	6,570	8,940
Materials and Supplies	2,500	1,490	1,010
Other	13,875	13,763	112
	<u>89,260</u>	<u>63,504</u>	<u>25,756</u>
Total Expenditures			
Changes in Fund Balance	(9,630)	2,644	12,274
Fund Balance at Beginning of Year	70,344	70,344	0
Prior Year Encumbrances Appropriated	2,634	2,634	0
Fund Balance at End of Year	<u>\$63,348</u>	<u>\$75,622</u>	<u>\$12,274</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Special Project Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$30,000	\$32,247	\$2,247
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	11,000	9,857	1,143
Fringe Benefits	5,700	3,331	2,369
Total Expenditures	16,700	13,188	3,512
Changes in Fund Balance	13,300	19,059	5,759
Fund Balance at Beginning of Year	15,410	15,410	0
Fund Balance at End of Year	\$28,710	\$34,469	\$5,759

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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$89,750	\$81,926	(\$7,824)
Other	0	77	77
Total Revenues	<u>89,750</u>	<u>82,003</u>	<u>(7,747)</u>
<u>Expenditures</u>			
Current			
Public Works			
Personal Services	38,244	38,244	0
Fringe Benefits	13,843	13,843	0
Materials and Supplies	4,000	2,520	1,480
Contractual Services	10,478	8,680	1,798
Other	15,600	5,360	10,240
Total Expenditures	<u>82,165</u>	<u>68,647</u>	<u>13,518</u>
Excess of Revenues Over Expenditures	7,585	13,356	5,771
<u>Other Financing Uses</u>			
Advances - Out	0	(7,750)	(7,750)
Changes in Fund Balance	7,585	5,606	(1,979)
Fund Balance at Beginning of Year	8,682	8,682	0
Prior Year Encumbrances Appropriated	972	972	0
Fund Balance at End of Year	<u>\$17,239</u>	<u>\$15,260</u>	<u>(\$1,979)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Special Revenue Fund
 For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$500	\$394	(\$106)
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	500	394	(106)
Fund Balance at Beginning of Year	2,032	2,032	0
Fund Balance at End of Year	<u>\$2,532</u>	<u>\$2,426</u>	<u>(\$106)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Computerization Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$144,604	\$123,629	(\$20,975)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	300	70	230
Contractual Services	101,687	86,848	14,839
Capital Outlay	41,412	18,218	23,194
Total Expenditures	143,399	105,136	38,263
Changes in Fund Balance	1,205	18,493	17,288
Fund Balance at Beginning of Year	48,258	48,258	0
Prior Year Encumbrances Appropriated	6,060	6,060	0
Fund Balance at End of Year	<u>\$55,523</u>	<u>\$72,811</u>	<u>\$17,288</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Voter Registration Special Revenue Fund
 For the Year Ended December 31, 2014

	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	1,435	1,435	0
Fund Balance at End of Year	<u>\$1,435</u>	<u>\$1,435</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$115,500	\$107,814	(\$7,686)
Intergovernmental	15,700	27,575	11,875
Other	25,000	21,536	(3,464)
Total Revenues	<u>156,200</u>	<u>156,925</u>	<u>725</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	31,146	31,146	0
Fringe Benefits	12,118	12,010	108
Material and Supplies	44,995	35,995	9,000
Contractual Services	65,525	63,285	2,240
Capital Outlay	300	179	121
Other	19,669	18,483	1,186
Total Expenditures	<u>173,753</u>	<u>161,098</u>	<u>12,655</u>
Changes in Fund Balance	(17,553)	(4,173)	13,380
Fund Balance at Beginning of Year	31,925	31,925	0
Prior Year Encumbrances Appropriated	<u>10,624</u>	<u>10,624</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$24,996</u></u>	<u><u>\$38,376</u></u>	<u><u>\$13,380</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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$100	\$182	\$82
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	100	182	82
Fund Balance at Beginning of Year	1,680	1,680	0
Fund Balance at End of Year	<u>\$1,780</u>	<u>\$1,862</u>	<u>\$82</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Moving Ohio Forward Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$155,554	\$152,208	(\$3,346)
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	199,385	143,859	55,526
Other	9,511	9,511	0
Total Expenditures	208,896	153,370	55,526
Excess of Revenues Under Expenditures	(53,342)	(1,162)	52,180
<u>Other Financing Uses</u>			
Advances - Out	0	(55,000)	(55,000)
Changes in Fund Balance	(53,342)	(56,162)	(2,820)
Fund Balance at Beginning of Year	5,478	5,478	0
Prior Year Encumbrances Appropriated	51,747	51,747	0
Fund Balance at End of Year	<u>\$3,883</u>	<u>\$1,063</u>	<u>(\$2,820)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Family Dependent Treatment Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$12,879	\$12,879	\$0
<u>Expenditures</u>			
Current			
General Government - Judicial			
Contractual Services	11,111	9,906	1,205
Other	1,909	841	1,068
Total Expenditures	13,020	10,747	2,273
Changes in Fund Balance	(141)	2,132	2,273
Fund Balance at Beginning of Year	141	141	0
Fund Balance at End of Year	\$0	\$2,273	\$2,273

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Board of Elections Grant Special Revenue Fund
 For the Year Ended December 31, 2014

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

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Treasurer Tax Certificate Special Revenue Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$32,255	\$32,255
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	2,800	2,800	0
Contractual Services	5,068	5,012	56
Total Expenditures	7,868	7,812	56
Changes in Fund Balance	(7,868)	24,443	32,311
Fund Balance at Beginning of Year	17,018	17,018	0
Fund Balance at End of Year	\$9,150	\$41,461	\$32,311

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prosecutor's Diversion Special Revenue Fund
 For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$1,750	\$1,750
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	1,750	1,750
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$1,750</u>	<u>\$1,750</u>

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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$15,992	\$15,992	\$0
Intergovernmental	31,778	32,212	434
Total Revenues	47,770	48,204	434
<u>Expenditures</u>			
General Government - Legislative and Executive			
Other	8,905	8,905	0
Debt Service			
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	160,000	160,000	0
Interest and Fiscal Charges	161,270	161,270	0
Regional Jail Bonds			
Principal Retirement	160,000	160,000	0
Interest and Fiscal Charges	107,694	107,694	0
Justice Center Bonds			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	22,656	22,656	0
Courthouse Improvement Bonds			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	77,175	77,175	0
University Boulevard Bonds			
Principal Retirement	5,000	5,000	0
Interest and Fiscal Charges	23,833	23,833	0
Total General Obligation Bond Retirement	782,628	782,628	0
Total Expenditures	791,533	791,533	0
Excess of Revenues			
Under Expenditures	(743,763)	(743,329)	434
<u>Other Financing Sources</u>			
Transfers - In	748,225	748,225	0
Changes in Fund Balance	4,462	4,896	434
Fund Balance at Beginning of Year	9,849	9,849	0
Fund Balance at End of Year	\$14,311	\$14,745	\$434

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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Sales Taxes	\$658,569	\$645,093	(\$13,476)
Other	49,661	49,661	0
Total Revenues	<u>708,230</u>	<u>694,754</u>	<u>(13,476)</u>
<u>Expenditures</u>			
Capital Outlay	1,577,414	1,525,276	52,138
Intergovernmental	3,802	3,802	0
Debt Service			
Interest and Fiscal Charges	6,252	6,252	0
Total Expenditures	<u>1,587,468</u>	<u>1,535,330</u>	<u>52,138</u>
Excess of Revenues Under Expenditures	<u>(879,238)</u>	<u>(840,576)</u>	<u>38,662</u>
<u>Other Financing Sources (Uses)</u>			
Advances - Out	(18,209)	(18,209)	0
Transfers - In	1,140,314	1,292,469	152,155
Total Other Financing Sources (Uses)	<u>1,122,105</u>	<u>1,274,260</u>	<u>152,155</u>
Changes in Fund Balance	242,867	433,684	190,817
Fund Balance at Beginning of Year	34,014	34,014	0
Prior Year Encumbrances Appropriated	63,394	63,394	0
Fund Balance at End of Year	<u><u>\$340,275</u></u>	<u><u>\$531,092</u></u>	<u><u>\$190,817</u></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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$43,484	\$239,289	\$195,805
<u>Expenditures</u>			
Capital Outlay	324,848	200,617	124,231
Debt Service			
Interest and Fiscal Charges	3,579	3,579	0
Total Expenditures	328,427	204,196	124,231
Excess of Revenues Over (Under) Expenditures	(284,943)	35,093	320,036
<u>Other Financing Sources (Uses)</u>			
Advances - In	78,200	78,200	0
Advances - Out	(36,238)	(65,644)	(29,406)
Transfers - In	42,450	87,450	45,000
Transfers - Out	(3,669)	(3,669)	0
Total Other Financing Sources (Uses)	80,743	96,337	15,594
Changes in Fund Balance	(204,200)	131,430	335,630
Fund Balance at Beginning of Year	308,561	308,561	0
Fund Balance at End of Year	\$104,361	\$439,991	\$335,630

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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$250,000	\$267,060	\$17,060
Intergovernmental	69,169	69,996	827
Other	0	5,104	5,104
Total Revenues	319,169	342,160	22,991
<u>Expenditures</u>			
Capital Outlay	430,000	235,964	194,036
Changes in Fund Balance	(110,831)	106,196	217,027
Fund Balance at Beginning of Year	668,464	668,464	0
Fund Balance at End of Year	<u>\$557,633</u>	<u>\$774,660</u>	<u>\$217,027</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Job and Family Capital Projects Fund
 For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$50	\$0	(\$50)
<u>Expenditures</u>			
Capital Outlay	50	50	0
Changes in Fund Balance	0	(50)	(50)
Fund Balance at Beginning of Year	50	50	0
Fund Balance at End of Year	<u>\$50</u>	<u>\$0</u>	<u>(\$50)</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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Debt Service			
Principal Retirement	5,811	5,811	0
Changes in Fund Balance	(5,811)	(5,811)	0
Fund Balance at Beginning of Year	78,215	78,215	0
Fund Balance at End of Year	<u>\$72,404</u>	<u>\$72,404</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Public Works Capital Projects Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$75,900	\$55,735	(\$20,165)
<u>Expenditures</u>			
Capital Outlay	478,771	170,720	308,051
Excess of Revenues Under Expenditures	(402,871)	(114,985)	287,886
<u>Other Financing Sources</u>			
Transfers - In	63,000	0	(63,000)
Changes in Fund Balance	(339,871)	(114,985)	224,886
Fund Balance at Beginning of Year	674,118	674,118	0
Prior Year Encumbrances Appropriated	118,683	118,683	0
Fund Balance at End of Year	<u>\$452,930</u>	<u>\$677,816</u>	<u>\$224,886</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Justice Center Capital Projects Fund
 For the Year Ended December 31, 2014

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

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Coliseum Levy Capital Projects Fund
 For the Year Ended December 31, 2014

	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	20,352	20,352	0
Fund Balance at End of Year	<u>\$20,352</u>	<u>\$20,352</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2014

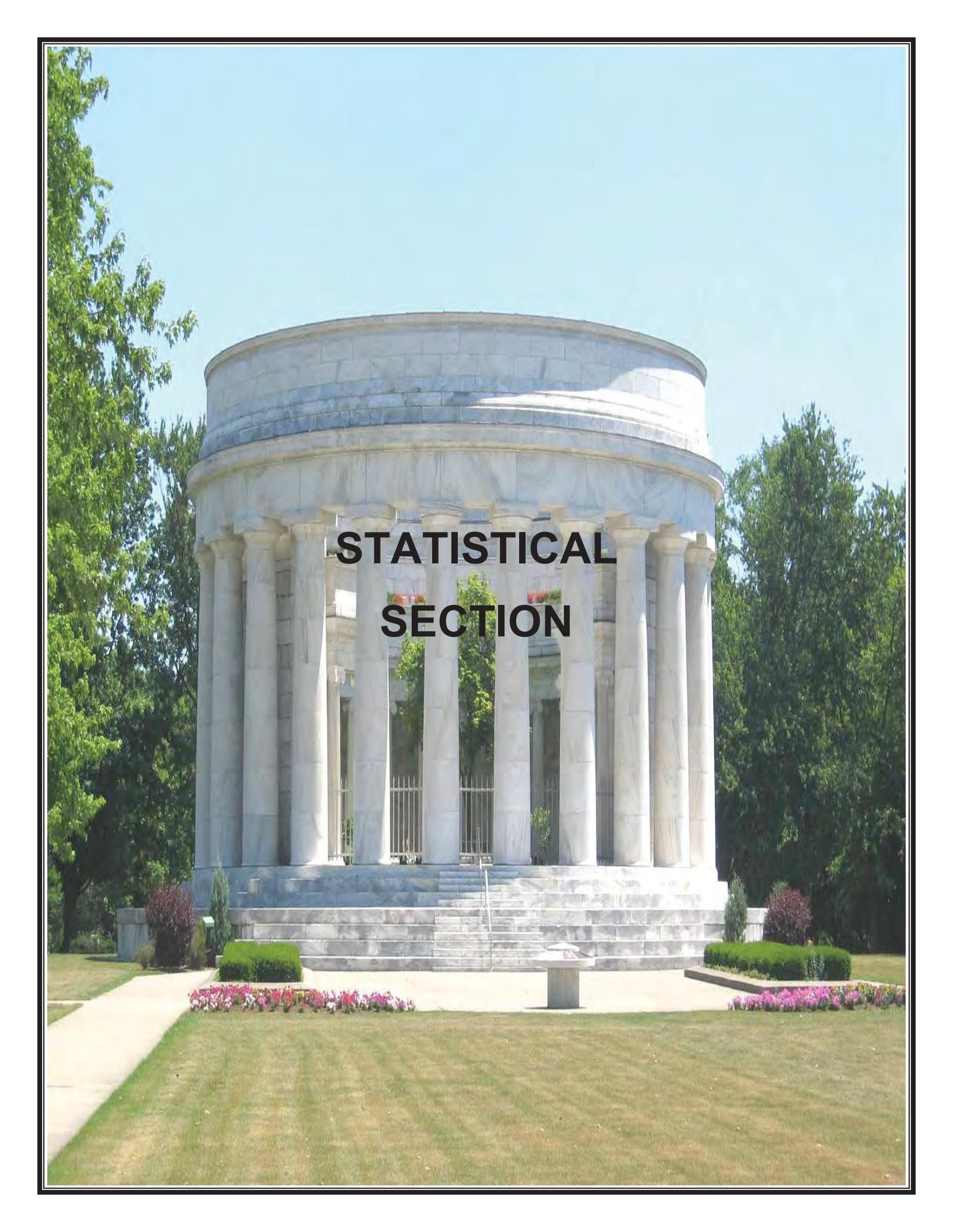
	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	119,749	114,539	5,210
Excess of Revenues Under Expenditures	(119,749)	(114,539)	5,210
<u>Other Financing Sources</u>			
Advances - In	0	29,406	29,406
Changes in Fund Balance	(119,749)	(85,133)	34,616
Fund Balance at Beginning of Year	103,693	103,693	0
Fund Balance (Deficit) at End of Year	(\$16,056)	\$18,560	\$34,616

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, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	0	0	0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Uses</u>			
Transfers - Out	(1,241,643)	(1,241,643)	0
Changes in Fund Balance	(1,241,643)	(1,241,643)	0
Fund Balance at Beginning of Year	1,241,643	1,241,643	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Increment Financing Capital Projects Fund
For the Year Ended December 31, 2014

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$489,375	\$489,375	\$0
<u>Expenditures</u>			
Intergovernmental	269,342	269,342	0
Debt Service			
Principal Retirement	95,000	95,000	0
Interest and Fiscal Charges	66,512	66,512	0
Total Expenditures	430,854	430,854	0
Excess of Revenues Over Expenditures	58,521	58,521	0
<u>Other Financing Uses</u>			
Advances - Out	0	(5,221)	(5,221)
Changes in Fund Balance	58,521	53,300	(5,221)
Fund Balance at Beginning of Year	8,715	8,715	0
Fund Balance at End of Year	\$67,236	\$62,015	(\$5,221)



**STATISTICAL
SECTION**

This page is intentionally left blank.

Marion County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S14

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

Debt Capacity S28

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

Demographic and Economic Information S33

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

Operating Information S36

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

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

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

	2014	2013	2012	2011
Governmental Activities				
Net Investment in Capital Assets	\$65,944,848	\$66,626,384	\$66,569,556	\$63,522,762
Restricted	26,832,667	26,086,187	25,653,314	25,789,516
Unrestricted	4,360,864	2,151,753	2,623,697	584,541
Total Governmental Activities Net Position	<u>97,138,379</u>	<u>94,864,324</u>	<u>94,846,567</u>	<u>89,896,819</u>
Business-Type Activity				
Net Investment in Capital Assets	5,311,736	5,989,709	5,644,194	5,444,565
Unrestricted	3,193,618	3,213,423	3,475,594	3,374,546
Total Business-Type Activity Net Position	<u>8,505,354</u>	<u>9,203,132</u>	<u>9,119,788</u>	<u>8,819,111</u>
Primary Government				
Net Investment in Capital Assets	71,256,584	72,616,093	72,213,750	68,967,327
Restricted	26,832,667	26,086,187	25,653,314	25,789,516
Unrestricted	7,554,482	5,365,176	6,099,291	3,959,087
Total Primary Government Net Position	<u>\$105,643,733</u>	<u>\$104,067,456</u>	<u>\$103,966,355</u>	<u>\$98,715,930</u>

2010	2009	2008	2007	2006	2005
\$58,398,527	\$51,238,221	\$49,826,270	\$49,187,346	\$47,464,227	\$43,101,269
24,748,371	24,845,139	22,112,234	22,115,405	21,436,262	20,154,633
637,807	642,753	3,718,359	5,212,695	4,652,160	4,363,824
<u>83,784,705</u>	<u>76,726,113</u>	<u>75,656,863</u>	<u>76,515,446</u>	<u>73,552,649</u>	<u>67,619,726</u>
5,567,564	5,711,294	5,906,949	5,784,359	5,868,440	6,067,334
3,356,266	3,301,207	3,109,917	2,965,710	2,441,114	2,205,459
<u>8,923,830</u>	<u>9,012,501</u>	<u>9,016,866</u>	<u>8,750,069</u>	<u>8,309,554</u>	<u>8,272,793</u>
63,966,091	56,949,515	55,733,219	54,971,705	53,332,667	49,168,603
24,748,371	24,845,139	22,112,234	22,115,405	21,436,262	20,154,633
3,994,073	3,943,960	6,828,276	8,178,405	7,093,274	6,569,283
<u>\$92,708,535</u>	<u>\$85,738,614</u>	<u>\$84,673,729</u>	<u>\$85,265,515</u>	<u>\$81,862,203</u>	<u>\$75,892,519</u>

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

	2014	2013	2012	2011
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$6,194,419	\$5,941,436	\$5,954,475	\$6,327,585
Intergovernmental	269,342	229,297	189,934	212,793
Judicial	2,355,542	2,297,480	2,292,198	2,715,638
Public Safety	10,129,954	9,535,197	8,571,222	10,223,590
Intergovernmental	3,802	3,600	0	3,600
Public Works	6,770,793	6,208,148	5,342,221	4,170,011
Intergovernmental	0	0	0	0
Health	7,106,833	7,862,507	7,503,479	7,261,710
Intergovernmental	0	0	0	11,530
Human Services	11,271,857	10,657,562	10,211,235	10,031,512
Intergovernmental	11,706	0	0	0
Economic Development				
Intergovernmental	278,509	122,376	125,126	159,990
Conservation and Recreation	5,000	23,302	18,583	8,984
Intergovernmental	12,000	115,000	60,000	140,000
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	407,136	594,070	636,189	517,964
Total Governmental Activities Expenses	<u>44,816,893</u>	<u>43,589,975</u>	<u>40,904,662</u>	<u>41,784,907</u>
Business-Type Activity				
Sewer District	1,827,319	1,216,618	1,281,289	1,253,590
Total Primary Government Expenses	<u>46,644,212</u>	<u>44,806,593</u>	<u>42,185,951</u>	<u>43,038,497</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,254,569	2,255,997	2,347,777	2,154,076
Judicial	1,148,085	1,092,346	1,139,011	1,192,936
Public Safety	674,933	875,488	870,456	1,036,636
Public Works	452,800	341,084	209,240	508,870
Health	176,048	184,612	167,859	181,798
Human Services	211,491	276,520	206,684	249,303
Operating Grants, Contributions, and Interest	20,172,431	19,016,307	18,293,754	19,044,052
Capital Grants and Contributions	158,470	475,853	3,275,614	4,588,222
Total Governmental Activities Program Revenues	<u>25,248,827</u>	<u>24,518,207</u>	<u>26,510,395</u>	<u>28,955,893</u>
Business-Type Activity				
Charges for Services	1,116,394	1,108,742	1,073,505	1,040,801
Capital Grants and Contributions	0	180,999	502,958	104,264
Total Business-Type Activity Program Revenues	<u>1,116,394</u>	<u>1,289,741</u>	<u>1,576,463</u>	<u>1,145,065</u>
Total Primary Government Program Revenues	<u>26,365,221</u>	<u>25,807,948</u>	<u>28,086,858</u>	<u>30,100,958</u>

2010	2009	2008	2007	2006	2005
\$6,289,917	\$6,534,557	\$7,196,431	\$6,865,354	\$6,559,522	\$6,702,826
216,492	223,479	216,287	178,628	0	0
2,507,786	2,212,842	2,464,592	2,160,259	2,052,712	2,273,672
10,014,134	10,538,938	11,105,738	9,906,723	9,581,353	9,146,720
3,600	3,600	3,600	0	0	0
5,192,878	4,697,458	5,186,406	3,186,953	5,310,612	4,318,173
0	0	0	830,770	0	0
6,948,908	6,537,379	6,616,909	7,928,161	7,700,613	7,607,576
11,530	1,070,271	1,062,532	1,087,960	0	0
10,934,847	13,388,447	15,488,136	14,559,161	13,166,131	11,575,193
0	0	0	0	0	0
156,000	188,965	151,396	0	0	0
2,000	38,451	20,500	13,000	226,051	308,836
137,397	174,000	175,750	185,000	0	0
0	0	0	0	1,016,777	913,032
512,986	545,101	510,564	484,721	571,803	492,992
42,928,475	46,153,488	50,198,841	47,386,690	46,185,574	43,339,020
1,172,782	1,174,800	1,236,134	1,164,820	1,175,071	1,216,520
44,101,257	47,328,288	51,434,975	48,551,510	47,360,645	44,555,540
2,264,124	2,204,521	2,498,120	2,598,005	2,579,723	2,280,729
1,108,339	960,665	1,072,416	1,212,057	1,150,303	1,107,315
1,037,668	1,066,038	1,251,612	1,200,579	1,062,452	893,504
361,835	220,456	186,053	194,094	186,303	177,669
184,616	242,425	199,381	183,404	177,436	174,167
312,771	216,185	308,820	329,446	333,426	302,246
18,457,094	21,320,307	22,813,933	22,345,531	21,481,219	20,061,838
8,389,802	2,143,077	650,381	1,368,720	5,516,629	195,454
32,116,249	28,373,674	28,980,716	29,431,836	32,487,491	25,192,922
997,534	1,146,771	1,116,408	1,172,195	1,072,083	1,077,909
78,249	8,140	350,109	292,385	91,878	135,356
1,075,783	1,154,911	1,466,517	1,464,580	1,163,961	1,213,265
33,192,032	29,528,585	30,447,233	30,896,416	33,651,452	26,406,187

(continued)

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

	2014	2013	2012	2011
Net (Expense)/Revenue				
Governmental Activities	(\$19,568,066)	(\$19,071,768)	(\$14,394,267)	(\$12,829,014)
Business-Type Activity	(710,925)	73,123	295,174	(108,525)
Total Primary Government Net Expense	<u>(20,278,991)</u>	<u>(18,998,645)</u>	<u>(14,099,093)</u>	<u>(12,937,539)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for				
General Operating	2,240,469	2,126,170	2,064,496	2,087,575
Health-Mental Health	0	0	0	0
Health-Developmental Disabilities	2,541,813	2,518,480	2,494,106	2,489,882
Health-Marca Capital	265,634	263,300	260,515	259,999
Human Services-Children Services	1,126,810	1,116,929	1,105,118	1,102,922
Human Services-Senior Services	664,855	658,821	654,543	653,876
Conservation and Recreation-Coliseum Capital	0	0	0	0
Payment in Lieu of Taxes	505,367	415,436	422,570	386,197
Sales Taxes				
General Operating	9,769,901	7,414,576	8,438,891	7,909,112
Capital Projects	1,038,344	0	0	0
Grants and Entitlements not Restricted to Other Programs	1,798,983	1,721,970	1,479,036	1,616,108
Interest	248,620	203,485	195,865	270,512
Other	1,641,325	2,650,358	2,228,875	2,164,945
Transfers	0	0	0	0
Total Governmental Activities	<u>21,842,121</u>	<u>19,089,525</u>	<u>19,344,015</u>	<u>18,941,128</u>
Business-Type Activity				
Interest	914	1,593	1,686	2,012
Other	12,233	8,628	3,817	1,794
Transfers	0	0	0	0
Total Business-Type Activity	<u>13,147</u>	<u>10,221</u>	<u>5,503</u>	<u>3,806</u>
Total Primary Government	<u>21,855,268</u>	<u>19,099,746</u>	<u>19,349,518</u>	<u>18,944,934</u>
Change in Net Position				
Governmental Activities	2,274,055	17,757	4,949,748	6,112,114
Business-Type Activity	(697,778)	83,344	300,677	(104,719)
Total Primary Government	<u>\$1,576,277</u>	<u>\$101,101</u>	<u>\$5,250,425</u>	<u>\$6,007,395</u>

2010	2009	2008	2007	2006	2005
(\$10,812,226)	(\$17,779,814)	(\$21,218,125)	(\$17,954,854)	(\$13,698,083)	(\$18,146,098)
(96,999)	(19,889)	230,383	299,760	(11,110)	(3,255)
<u>(10,909,225)</u>	<u>(17,799,703)</u>	<u>(20,987,742)</u>	<u>(17,655,094)</u>	<u>(13,709,193)</u>	<u>(18,149,353)</u>
2,092,921	1,992,983	2,106,870	2,217,466	2,167,903	2,254,001
0	774,060	805,129	918,955	654,433	622,349
2,477,588	2,358,837	2,444,211	2,898,988	2,961,609	2,999,864
258,769	246,491	252,609	308,547	312,797	318,295
1,059,977	1,173,245	1,273,788	1,583,189	1,514,642	1,595,685
650,918	618,993	643,798	760,044	63,710	0
0	0	0	0	11,561	216,536
387,965	341,217	267,189	0	0	0
6,511,622	6,242,445	6,814,459	7,151,124	6,751,129	6,369,057
0	0	0	0	0	0
1,830,628	1,718,289	2,019,962	1,818,914	1,566,057	1,629,633
353,724	770,280	1,495,344	2,035,081	1,700,569	1,049,757
2,246,706	2,803,537	2,236,183	1,321,586	1,926,596	1,198,088
0	0	0	(96,243)	0	0
<u>17,870,818</u>	<u>19,040,377</u>	<u>20,359,542</u>	<u>20,917,651</u>	<u>19,631,006</u>	<u>18,253,265</u>
4,967	13,117	35,204	37,167	46,190	14,272
3,361	2,407	1,210	7,345	1,681	554
0	0	0	96,243	0	0
<u>8,328</u>	<u>15,524</u>	<u>36,414</u>	<u>140,755</u>	<u>47,871</u>	<u>14,826</u>
<u>17,879,146</u>	<u>19,055,901</u>	<u>20,395,956</u>	<u>21,058,406</u>	<u>19,678,877</u>	<u>18,268,091</u>
7,058,592	1,260,563	(858,583)	2,962,797	5,932,923	107,167
(88,671)	(4,365)	266,797	440,515	36,761	11,571
<u>\$6,969,921</u>	<u>\$1,256,198</u>	<u>(\$591,786)</u>	<u>\$3,403,312</u>	<u>\$5,969,684</u>	<u>\$118,738</u>

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

	2014	2013	2012	2011
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	528,089	534,728	658,610	601,012
Committed	0	12,425	12,425	11,000
Assigned	1,566,433	212,330	248,019	153,127
Unassigned	2,790,107	3,813,085	4,148,895	1,691,119
Total General Fund	<u>4,884,629</u>	<u>4,572,568</u>	<u>5,067,949</u>	<u>2,456,258</u>
All Other Governmental Funds				
Reserved	0	0	0	0
Unreserved, Reported in				
Special Revenue Funds	0	0	0	0
Debt Service Fund	0	0	0	0
Capital Projects Funds	0	0	0	0
Nonspendable	0	614,917	971,883	1,035,172
Restricted	23,246,968	21,755,277	20,916,868	20,556,644
Assigned	625,732	854,754	52,716	13,427
Unassigned (Deficit)	0	(1,242,241)	(442,286)	(1,882,556)
Total All Other Governmental Funds	<u>23,872,700</u>	<u>21,982,707</u>	<u>21,499,181</u>	<u>19,722,687</u>
Total Governmental Funds	<u>\$28,757,329</u>	<u>\$26,555,275</u>	<u>\$26,567,130</u>	<u>\$22,178,945</u>

GASB Statement No. 54 was implemented in 2011.

2010	2009	2008	2007	2006	2005
\$0	\$440,310	\$898,395	\$791,439	\$708,263	\$497,443
0	3,023,720	4,968,581	6,772,252	5,960,120	6,037,725
564,204	0	0	0	0	0
11,000	0	0	0	0	0
159,781	0	0	0	0	0
2,937,340	0	0	0	0	0
<u>3,672,325</u>	<u>3,464,030</u>	<u>5,866,976</u>	<u>7,563,691</u>	<u>6,668,383</u>	<u>6,535,168</u>
0	2,392,884	2,225,158	1,396,671	1,430,260	1,936,328
0	15,713,480	14,402,925	15,068,360	13,563,918	12,620,540
0	808,636	693,689	901,531	777,115	651,940
0	1,368,971	893,366	975,583	1,328,373	1,468,191
978,007	0	0	0	0	0
20,270,926	0	0	0	0	0
30,049	0	0	0	0	0
(1,910,484)	0	0	0	0	0
<u>19,368,498</u>	<u>20,283,971</u>	<u>18,215,138</u>	<u>18,342,145</u>	<u>17,099,666</u>	<u>16,676,999</u>
<u>\$23,040,823</u>	<u>\$23,748,001</u>	<u>\$24,082,114</u>	<u>\$25,905,836</u>	<u>\$23,768,049</u>	<u>\$23,212,167</u>

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

	2014	2013	2012	2011
Revenues				
Property Taxes	\$6,836,792	\$6,740,303	\$6,550,771	\$6,455,745
Payment in Lieu of Taxes	505,367	415,436	422,570	386,197
Sales Taxes	10,173,976	7,444,621	9,065,121	7,045,122
Special Assessments	316,150	125,739	102,885	304,095
Charges for Services	4,181,375	4,331,388	4,332,473	4,411,431
Licenses and Permits	152,082	159,255	146,900	160,468
Fines and Forfeitures	284,131	351,998	400,664	413,293
Intergovernmental	22,178,829	21,125,367	23,522,501	25,702,703
Interest	242,518	217,756	218,864	317,504
Other	1,663,340	2,635,865	2,298,090	2,163,958
Total Revenues	46,534,560	43,547,728	47,060,839	47,360,516
Expenditures				
General Government				
Legislative and Executive	5,808,582	5,807,300	5,493,593	5,870,228
Intergovernmental	269,342	229,297	189,934	212,793
Judicial	2,422,014	2,310,056	2,256,239	2,677,452
Public Safety	9,855,758	9,394,925	8,303,816	10,046,777
Intergovernmental	3,802	3,600	0	3,600
Public Works	5,137,368	5,192,720	4,808,265	4,862,065
Health	6,776,328	7,498,335	7,368,643	6,922,644
Intergovernmental	0	0	0	11,530
Human Services	11,198,101	10,472,452	10,119,133	9,940,314
Intergovernmental	11,706	0	0	0
Economic Development				
Intergovernmental	278,509	122,376	125,126	159,990
Conservation and Recreation	5,000	5,000	0	2,000
Intergovernmental	12,000	115,000	60,000	140,000
Capital Outlay	1,595,009	1,415,026	4,565,806	6,436,377
Intergovernmental	0	0	0	0
Debt Service				
Principal Retirement	490,811	4,020,811	360,811	332,905
Current Refunding	0	0	70,000	110,000
Interest and Fiscal Charges	468,176	512,685	503,719	493,718
Total Expenditures	44,332,506	47,099,583	44,225,085	48,222,393
Excess of Revenues Over (Under) Expenditures	2,202,054	(3,551,855)	2,835,754	(861,877)

2010	2009	2008	2007	2006	2005
\$6,454,755	\$7,367,875	\$7,402,713	\$8,621,962	\$7,636,017	\$7,990,487
387,965	341,217	252,618	0	0	0
6,505,099	6,217,830	6,979,528	7,276,501	6,499,806	6,406,626
207,735	166,735	102,750	80,935	61,564	73,482
4,446,692	4,200,030	4,596,609	5,147,982	5,009,233	4,520,529
158,544	162,840	169,602	161,639	157,081	157,520
463,687	414,034	642,259	372,293	272,620	223,446
26,747,183	24,842,350	25,233,229	25,546,176	23,489,949	21,836,527
322,099	938,183	1,481,389	1,966,989	1,759,758	1,029,169
2,253,279	2,809,246	2,226,460	1,402,443	1,926,596	1,198,088
<u>47,947,038</u>	<u>47,460,340</u>	<u>49,087,157</u>	<u>50,576,920</u>	<u>46,812,624</u>	<u>43,435,874</u>
5,659,577	6,024,662	6,214,515	5,997,407	5,749,148	5,816,674
216,492	223,479	216,287	178,628	0	0
2,457,062	2,164,027	2,351,314	2,105,744	2,003,409	2,056,800
9,803,682	10,242,492	10,933,715	9,722,362	9,627,378	8,825,098
3,600	3,600	3,600	0	0	0
4,250,771	4,300,215	5,118,964	4,670,835	4,300,495	4,374,489
6,721,041	6,174,088	6,085,524	7,385,058	7,166,602	7,126,689
11,530	1,070,271	1,062,532	1,087,960	0	0
10,979,448	13,275,757	15,485,443	14,384,934	13,041,213	11,489,016
0	0	0	0	0	0
156,000	188,965	145,643	0	0	0
2,000	10,000	13,000	13,000	73,000	296,475
137,397	174,000	205,750	185,000	0	0
8,497,998	2,794,501	1,951,944	1,577,479	4,981,439	1,548,499
0	0	0	0	1,016,777	913,032
531,477	496,477	481,477	566,477	478,990	0
110,000	85,000	110,000	100,000	0	0
491,142	526,072	531,171	621,192	495,641	1,003,160
<u>50,029,217</u>	<u>47,753,606</u>	<u>50,910,879</u>	<u>48,596,076</u>	<u>48,934,092</u>	<u>43,449,932</u>
<u>(2,082,179)</u>	<u>(293,266)</u>	<u>(1,823,722)</u>	<u>1,980,844</u>	<u>(2,121,468)</u>	<u>(14,058)</u>

(continued)

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

	2014	2013	2012	2011
Other Financing Sources (Uses)				
Sale of Capital Assets	\$0	\$0	\$32,431	\$0
Notes Issued	0	0	3,520,000	2,070,000
Bonds Issued	0	3,540,000	0	0
Current Refunding	0	0	(2,000,000)	(2,070,000)
Refunding General Obligation Bonds Issued	0	0	0	0
Refunding Special Assessment Bonds Issued	0	0	0	0
Premium on Refunding General Obligation Bonds Issued	0	0	0	0
Premium on Refunding Special Assessment Bonds Issued	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	0
Transfers - In	3,563,668	1,751,189	1,242,500	1,291,540
Transfers - Out	(3,563,668)	(1,751,189)	(1,242,500)	(1,291,540)
Total Other Financing Sources (Uses)	<u>0</u>	<u>3,540,000</u>	<u>1,552,431</u>	<u>0</u>
Changes in Fund Balances	<u>\$2,202,054</u>	<u>(\$11,855)</u>	<u>\$4,388,185</u>	<u>(\$861,877)</u>
Debt Service as a Percentage of Noncapital Expenditures	2.3%	10.2%	2.4%	2.4%

2010	2009	2008	2007	2006	2005
\$0	\$0	\$0	\$2,608	\$92,350	\$3,390,548
2,180,000	2,290,000	2,375,000	2,485,000	2,585,000	0
1,375,000	0	0	0	0	0
(2,180,000)	(2,290,000)	(2,375,000)	(2,485,000)	0	0
0	0	0	9,844,713	0	0
0	0	0	110,287	0	0
0	0	0	49,737	0	0
0	0	0	1,097	0	0
0	0	0	(9,851,499)	0	0
1,089,498	1,477,602	1,474,057	1,612,280	2,241,012	2,583,356
(1,089,498)	(1,477,602)	(1,474,057)	(1,612,280)	(2,241,012)	(2,583,356)
1,375,000	0	0	156,943	2,677,350	3,390,548
<u>(\$707,179)</u>	<u>(\$293,266)</u>	<u>(\$1,823,722)</u>	<u>\$2,137,787</u>	<u>\$555,882</u>	<u>\$3,376,490</u>
2.8%	2.5%	2.3%	2.8%	2.2%	2.4%

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			
2014	\$856,963,570	\$181,018,820	\$2,965,663,971	\$82,254,730	\$93,471,284
2013	772,435,490	177,906,790	2,715,263,657	74,928,260	85,145,750
2012	772,487,080	179,285,190	2,719,349,342	70,961,040	80,637,545
2011	772,308,700	185,658,250	2,737,048,428	67,305,290	76,483,284
2010	768,204,010	194,519,200	2,750,637,742	66,835,900	75,949,886
2009	766,200,050	194,260,460	2,744,172,885	65,290,575	74,193,835
2008	763,703,430	195,639,040	2,740,978,485	59,274,480	67,357,364
2007	696,134,550	181,287,540	2,506,920,257	60,531,060	68,785,295
2006	681,679,900	170,391,870	2,434,490,771	61,813,940	70,243,114
2005	672,726,380	165,996,490	2,396,351,057	59,647,040	67,780,727

Source: Marion County Auditor

(1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-18 and S-19 for the direct rate by property type.

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

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

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

Tangible Personal Property		Total		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Weighted Average Tax Rate (1)
\$0	\$0	\$1,120,237,120	\$3,059,135,255	\$8.06
0	0	1,025,270,540	2,800,409,407	8.50
0	0	1,022,733,310	2,799,986,887	8.46
0	0	1,025,272,240	2,813,531,712	8.41
1,191,670	1,191,670	1,030,750,780	2,827,779,298	8.37
2,514,770	2,514,770	1,028,265,855	2,820,881,490	8.56
40,204,752	643,276,032	1,058,821,702	3,451,611,881	8.62
78,996,797	631,974,376	1,016,949,947	3,207,679,928	9.21
110,699,321	590,396,379	1,024,585,031	3,095,130,264	8.20
138,144,455	627,929,341	1,036,514,365	3,092,061,125	8.53

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

	2014	2013	2012	2011	2010
Unvoted Millage					
General Fund					
Effective Millage Rates	\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
Voted Millage					
Developmental Disabilities 1978					
Effective Millage Rates					
Residential/Agricultural	0.3986	0.4413	0.4405	0.4391	0.4383
Commercial/Industrial	0.5604	0.5626	0.5539	0.5395	0.5212
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985					
Effective Millage Rates					
Residential/Agricultural	0.1576	0.1745	0.1742	0.1737	0.1733
Commercial/Industrial	0.2886	0.2897	0.2852	0.2778	0.2684
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987					
Effective Millage Rates					
Residential/Agricultural	0.2252	0.2494	0.2489	0.2481	0.2476
Commercial/Industrial	0.4124	0.4141	0.4076	0.3971	0.3835
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 1996					
Effective Millage Rates					
Residential/Agricultural	1.7172	1.9013	1.8979	1.8918	1.8881
Commercial/Industrial	2.7870	2.7982	2.7547	2.6832	2.5920
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Children Services					
Effective Millage Rates					
Residential/Agricultural	0.9549	1.0573	1.0553	1.0520	1.0499
Commercial/Industrial	1.7517	1.7587	1.7314	1.6865	1.6291
Tangible/Public Utility Personal	2.1200	2.1200	2.1200	2.1200	2.1200
ADAMHS					
Effective Millage Rates					
Residential/Agricultural	0.8332	0.9225	0.9208	0.9179	0.9161
Commercial/Industrial	0.9960	1.0000	0.9891	0.9635	0.9307
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000

2009	2008	2007	2006	2005
\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
0.4371	0.4374	0.4754	0.4783	0.4791
0.5131	0.5004	0.5437	0.5600	0.5561
1.0000	1.0000	1.0000	1.0000	1.0000
0.1729	0.1730	0.1880	0.1892	0.1895
0.2642	0.2577	0.2800	0.2883	0.2863
0.3500	0.3500	0.3500	0.3500	0.3500
0.2470	0.2471	0.2686	0.2703	0.2707
0.3776	0.3683	0.4001	0.4121	0.4092
0.5000	0.5000	0.5000	0.5000	0.5000
1.8833	1.8844	2.0483	2.0610	2.0640
2.5520	2.4886	2.7040	2.7849	2.7655
3.0000	3.0000	3.0000	3.0000	3.0000
1.2349	1.2357	1.3431	1.3515	1.3534
1.8915	1.8445	2.0041	2.0641	2.0498
2.5000	2.5000	2.5000	2.5000	2.5000
0.9137	0.9143	0.9938	0.5406	0.5414
0.9164	0.8936	0.9709	0.7166	0.7117
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

	2014	2013	2012	2011	2010
Fairground Improvement					
Effective Millage Rates					
Residential/Agricultural	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Commercial/Industrial	0.0000	0.0000	0.0000	0.0000	0.0000
Tangible/Public Utility Personal	0.0000	0.0000	0.0000	0.0000	0.0000
Senior Services					
Effective Millage Rates					
Residential/Agricultural	0.6665	0.7380	0.7367	0.7343	0.7329
Commercial/Industrial	0.7968	0.8000	0.7913	0.7708	0.7446
Tangible/Public Utility Personal	0.8000	0.8000	0.8000	0.8000	0.8000
Total Marion County (Total Direct Rate)					
Effective Millage Rates					
Residential/Agricultural	7.3533	7.8843	7.8744	7.8569	7.8463
Commercial/Industrial	9.9929	10.0233	9.9132	9.7184	9.4694
Tangible/Public Utility Personal	11.1700	11.1700	11.1700	11.1700	11.1700
Total Weighted Average Tax Rate	8.0602	8.4956	8.4604	8.4115	8.3720
In County School Districts					
Marion CSD	29.7367-41.1200	30.7316-41.2200	30.5185-41.2500	29.3975-40.3600	28.8868-40.3600
Pleasant LSD	23.6494-46.5300	24.7987-47.1300	24.7711-47.1300	25.1969-47.5900	24.7549-47.5900
Overlapping School Districts					
Buckeye Valley LSD	25.9582-34.6600	25.9653-34.6600	25.9931-34.7300	25.8117-34.7300	25.9957-34.9500
Cardington-Lincoln LSD	23.9524-31.1900	23.958-31.1900	23.9772-31.1900	23.9598-31.1900	23.9949-31.1900
Elgin LSD	32.6030-44.8600	33.6716-45.7500	33.6884-45.7800	34.0894-46.1700	34.1747-46.1700
Northmor LSD	27.1045-34.5400	27.0789-34.5400	27.0750-34.5400	27.1659-34.5400	27.1528-34.5400
Ridgedale LSD	24.0000-44.7000	25.0040-45.6900	25.0012-45.7000	25.8200-46.5200	25.8200-46.5200
River Valley LSD	27.4684-38.6200	27.7996-38.8900	27.7883-38.8900	27.3090-38.4100	27.3461-38.4100
Upper Sandusky EVSD	20.0000-33.7000	20.0000-33.7000	20.0000-33.7000	20.0000-33.7000	20.0507-33.7000
Corporations					
Caledonia	8.7105-11.5000	8.7018-11.5000	8.6883-11.5000	8.6883-11.5000	8.6139-11.5000
Green Camp	9.4142-10.1000	9.7965-10.1000	9.7965-10.1000	9.7497-10.1000	9.4607-10.1000
Larue	12.7585-13.2000	12.6320-13.2000	12.6070-13.2000	12.6345-13.2000	12.2201-13.2000
Marion (Elgin LSD)	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000
Marion (Elgin LSD/Annex)	2.1500-2.15000	2.1500-2.15000	2.1500-2.15000	0.0000	0.0000
Marion (Marion CSD)	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000
Marion (Pleasant LSD)	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000
Marion (Ridgedale LSD)	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000
Marion (River Valley LSD)	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000
Marion (River Valley LSD/Annex)	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	0.0000	0.0000
Morral	1.4281-1.5000	2.3354-2.4300	2.3354-2.4300	2.3356-2.4300	2.3695-2.4300
New Bloomington	3.2612-4.0000	3.2630-4.0000	3.2630-4.0000	3.2614-4.0000	3.1671-4.0000
Prospect	8.8774-14.6000	5.5000-11.6000	5.4847-11.6000	5.4765-11.6000	5.3112-11.6000
Waldo	6.1177-6.9000	6.2170-6.9000	6.2170-6.9000	6.21734-6.9000	6.0456-6.9000

2009	2008	2007	2006	2005
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.2564
0.0000	0.0000	0.0000	0.0000	0.2778
0.0000	0.0000	0.0000	0.0000	0.3000
0.7310	0.7315	0.7950	0.0000	0.0000
0.7331	0.7149	0.7767	0.0000	0.0000
0.8000	0.8000	0.8000	0.0000	0.0000
8.0199	8.0234	8.5123	7.2910	7.5545
9.6479	9.4680	10.0795	9.2261	9.4564
11.5500	11.5500	11.5500	10.7500	11.0500
8.5602	8.6217	9.2084	8.1955	8.5261
28.8305-40.3600	29.1078 - 40.7500	28.6454 - 40.2600	29.0431 - 40.6300	32.9177 - 44.5300
24.6900-47.5900	24.8700 - 47.7700	24.8700 - 47.7700	25.3300 - 48.2300	25.1900 - 48.0900
25.8000-34.8000	23.6500 - 32.6500	23.8000 - 32.8000	23.9800 - 32.9800	24.2000 - 33.2000
23.9624-31.1900	25.9776 - 33.1900	26.0008 - 33.1900	25.9813 - 33.1900	26.1166 - 33.1900
25.6800-37.6800	26.2600 - 38.2600	26.0388 - 37.7700	26.1429 - 37.8500	26.2070 - 37.8500
27.1039-34.5400	20.0000 - 27.4000	20.0000 - 27.4000	20.0000 - 27.4000	20.0090 - 27.4000
25.8200-46.5200	26.9800 - 47.6800	27.2539 - 47.6000	27.4040 - 47.3900	27.4057 - 47.3900
27.3135-38.4100	28.3834 - 43.5000	28.4164 - 43.5000	29.3169 - 44.3700	29.3209 - 44.3700
20.0329-33.7000	20.0000 - 33.7000	20.0000 - 33.7000	20.0006 - 33.7000	20.0000 - 33.7000
7.4829 - 12.5000	7.4809 - 12.5000	8.0419 - 12.5000	8.0220 - 12.5000	8.3125 - 12.5000
9.4419 - 10.1000	9.2571 - 10.1000	5.5201 - 10.1000	5.5135 - 10.1000	5.7134 - 10.1000
12.1802 - 13.2000	12.100 - 13.2000	10.0192 - 11.7000	6.8136 - 11.7000	7.0306 - 11.7000
3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000
0.0000	0.0000	0.0000	0.0000	0.0000
4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000
1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000
2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000
3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000
0.0000	0.0000	0.0000	0.0000	0.0000
2.3692 - 2.4300	1.8065 - 3.4000	2.3322 - 5.2000	2.9756 - 5.2000	2.1028 - 5.2000
3.1829 - 4.0000	3.1804 - 4.0000	3.3542 - 4.0000	3.3580 - 4.0000	3.4114 - 4.0000
5.3042 - 11.6000	5.2992 - 11.6000	4.1614 - 10.1000	4.1579 - 10.1000	4.2743 - 10.1000
6.0303 - 6.9000	5.8094 - 6.9000	6.1670 - 6.9000	6.1371 - 6.9000	6.3518 - 6.9000

(continued)

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

	2014	2013	2012	2011	2010
Townships					
Big Island	\$2.7124-\$3.9000	\$2.9077-\$3.9000	\$2.9074-\$3.9000	\$2.9074-\$3.9000	\$2.9532-\$3.9000
Bowling Green	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000
Claridon	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000
Grand	3.8236-5.2000	4.6157-5.2000	4.6157-5.2000	4.6075-5.2000	3.7000-3.7000
Grand Prairie	3.1709-3.4500	3.3980-3.4500	3.3938-3.4500	3.3927-3.4500	3.4500-3.4500
Green Camp	3.4776-4.4500	3.9752-4.4500	3.9752-4.4500	3.9707-4.4500	4.2720-4.4500
Marion	9.9235-10.5	10.3980-10.5000	10.3853-10.5000	9.9676-10.5000	9.2951-10.5000
Montgomery	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
Pleasant	4.3487-4.5400	4.4599-4.5400	4.4599-4.5400	4.5147-4.5400	4.3600-4.5400
Prospect	1.7725-2.8000	1.8506-2.8000	1.8495-2.8000	1.8481-2.8000	1.8720-2.8000
Richland	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
Salt Rock	5.8770-8.6000	5.0923-6.6000	5.0933-6.6000	5.0923-6.6000	4.5026-5.1000
Scott	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000
Tully	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000
Waldo	3.5186-3.9000	3.7120-3.9000	3.7120-3.9000	3.7109-3.9000	2.7808-2.9000
Other Units					
Battle Run Fire District	3.6659-5.0000	4.2056-5.000	4.1512-5.0000	4.1715-5.000	4.1701-5.0000
Cardington-Lincoln Joint Recreation Board	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	1.0500-1.0500
Delaware County District Library	0.9995-1.0000	1.0000-1.0000	1.0000-1.0000	0.9929-1.0000	1.0278-1.0300
Delaware County JVSD	2.4297-3.2000	2.3850-3.2000	2.3580-3.2000	2.2890-3.2000	2.2909-3.2000
First Consolidated Fire District	7.0525-9.0000	8.4501-9.0000	6.7881-8.0000	6.8583-8.0000	7.5169-8.0000
Fort Morrow Fire District	3.8016-5.0000	4.4707-5.0000	4.4690-5.0000	4.5313-5.0000	4.7375-5.0000
Grandview Park District	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000
Pioneer JVSD	2.0771-3.7000	2.0763-3.7000	2.0319-3.7000	2.0047-3.7000	2.0000-3.7000
Prospect Joint Park Commission	1.3777-2.2000	1.5723-2.2000	1.5694-2.2000	1.5661-2.2000	1.6255-2.2000
Scioto Valley Fire District	1.7286-5.0000	2.2890-5.0000	2.2881-5.0000	2.2870-5.0000	2.6677-5.0000
Tri-Rivers JVSD	2.0355-4.4000	2.2108-4.4000	2.2063-4.4000	2.2037-4.4000	2.2320-4.4000
Upper Sandusky EVSD Library	1.0568-1.4000	1.3133-1.4000	1.3141-1.4000	1.3170-1.4000	1.3999-1.4000
Vanguard JVSD	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000
Waldo Park Commission	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000

Source: Marion County Auditor

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

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

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

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

2009	2008	2007	2006	2005
\$3.0012 - \$3.9000	\$3.0114 - \$3.9000	\$3.1149 - \$3.9000	\$3.1242 - \$3.9000	\$3.1247 - \$3.9000
3.3000 - 3.3000	3.3000 - 3.3000	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
3.3824 - 3.6000	3.3775 - 3.6000	3.4904 - 3.6000	3.6000 - 3.6000	3.6000 - 3.6000
3.1839 - 3.4500	3.1848 - 3.4500	3.3156 - 3.4500	3.3220 - 3.4500	3.3225 - 3.4500
4.1729 - 4.4500	4.1685 - 4.4500	4.4141 - 4.4500	4.4436 - 4.4500	4.2623 - 4.4500
9.2188 - 10.5000	8.9541 - 10.4000	9.7942 - 10.5000	10.1740 - 10.5000	6.8711 - 10.5000
1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000
4.3548 - 4.5400	3.0211 - 3.2000	3.0762 - 3.2000	3.1827 - 3.2000	2.5372 - 2.7000
1.8717 - 2.8000	1.8800 - 2.8000	1.9324 - 2.8000	1.9265 - 2.8000	1.9259 - 2.8000
1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000
4.5003 - 5.1000	4.4823 - 5.1000	5.0284 - 5.1000	5.0558 - 5.1000	5.0608 - 5.1000
2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000
2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000
2.7447 - 2.9000	2.7447 - 2.9000	2.9000 - 2.9000	2.8998 - 2.9000	1.7408 - 2.9000
3.6341 - 5.0000	3.6341 - 5.0000	3.9774 - 5.0000	4.4494 - 5.0000	4.4455 - 5.0000
1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500
0.0400 - 0.0400	0.0600 - 0.0600	0.0700 - 0.0700	0.0800 - 0.0800	0.0900 - 0.0900
2.2857 - 3.2000	2.2797 - 3.2000	2.2817 - 3.2000	2.2847 - 3.2000	2.3702 - 3.2000
6.5007 - 7.0000	5.2822 - 6.0000	5.7908 - 6.0000	5.8600 - 6.0000	6.0000 - 6.0000
4.7362 - 5.0000	1.8106 - 2.0000	2.4899 - 2.5000	1.8790 - 2.0000	1.8987 - 2.0000
0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000
2.0000 - 4.7000	2.0196 - 4.7000	2.0222 - 4.7000	2.0851 - 4.7000	2.2328 - 4.7000
1.6248 - 2.2000	1.6454 - 2.2000	1.7760 - 2.2000	1.7670 - 2.2000	1.3856 - 2.2000
2.6647 - 5.0000	2.6912 - 5.0000	2.9992 - 5.0000	3.0169 - 5.0000	3.0161 - 5.0000
2.2223 - 4.4000	2.2529 - 4.4000	2.3922 - 4.4000	2.4006 - 4.4000	2.5341 - 4.4000
0.0000	0.0000	0.0000	0.0000	0.0000
1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000
1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2014	\$9,034,056	\$8,764,103	97.01%	\$759,576	\$1,028,509	\$1,788,085	19.79%
2013	8,959,797	8,434,463	94.14	958,741	1,084,724	2,043,465	22.81
2012	8,669,885	8,334,506	96.13	741,093	777,039	1,518,132	17.51
2011	8,616,128	8,305,212	96.39	716,967	465,786	1,182,753	13.73
2010	8,632,410	8,262,572	95.72	776,432	\$95,406	871,838	10.10
2009	8,598,457	8,648,232	100.58	358,997	502,000	860,997	10.01
2008	8,705,636	8,599,951	98.79	510,917	40,858	551,775	6.34
2007	8,491,096	8,455,748	99.58	410,743	35,348	446,091	5.25
2006	7,249,101	7,354,491	101.45	373,143	37,600	410,743	5.67
2005	7,160,302	7,079,292	98.87	432,054	84,080	516,134	7.21

Source: Marion County Auditor

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

The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2014	\$0	\$3,391	0.00%	\$0	\$12,906	\$12,906	0.00%
2013	0	16,083	0.00	0	47,898	47,898	0.00
2012	0	480	0.00	0	6,227	6,227	0.00
2011	0	7,910	0.00	0	6,707	6,707	0.00
2010	13,311	20,086	150.90	1,204	3,859	5,063	38.04
2009	49,888	69,293	138.90	11,837	4,467	16,304	32.68
2008	567,694	534,377	94.13	35,709	0	35,709	6.29
2007	912,871	940,530	103.03	2,392	0	2,392	0.26
2006	1,199,264	1,271,581	106.03	10,690	19,361	30,051	2.51
2005	1,512,009	1,523,768	100.78	52,086	44,182	96,268	6.37

Source: Marion County Auditor

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

The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

This page is intentionally left blank.

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

	2014			2005		
	Total Assessed Value	Rank	Percent of Total County Assessed Value	Taxable Assessed Value	Rank	Percent of Total County Assessed Value
Aqua Ohio, Inc.	\$31,416,980	1	2.82%	\$20,994,940	2	2.04%
Ohio Edison	27,582,175	2	2.46	14,734,550	3	1.41
Ohio Health Marion General Hospital	23,841,628	3	2.13			
Whirlpool Corporation	11,696,400	4	1.04	30,078,070	1	2.90
GP2 LLC	9,186,114	5	0.81			
Dofasco Marion, Inc.	7,995,428	6	0.71			
Marion Forum LLC	6,596,142	7	0.59			
Marion Plaza	6,457,457	8	0.58			
Devries Dairy LLC	6,392,000	9	0.57			
Meijer Stores Limited	6,364,971	10	0.57			
Marion Steel				9,030,660	4	0.87
Conagra, Inc.				6,690,380	5	0.65
Sypris Technology				6,137,950	6	0.59
General Mills				5,928,080	7	0.57
Verizon North				5,451,050	8	0.53
Scotts Company				5,411,830	9	0.52
Ohio Power				3,500,670	10	0.34
Total Principal Taxpayers	137,529,295		12.28	107,958,180		10.42
All Other Taxpayers	982,707,825		87.72	928,556,185		89.58
Total County Assessed Value	\$1,120,237,120		100.00%	\$1,036,514,365		100.00%

Source: Marion County Auditor

Marion County, Ohio
Taxable Sales by Type
Last Ten Years

Category	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Sales Tax Payments	\$2,188,260	\$1,577,913	\$1,710,572	\$1,597,026	\$1,521,776
Direct Pay Tax Return Payments	1,235,840	616,557	761,680	604,991	609,803
Seller's Use Tax Return Payments	970,032	627,672	742,245	736,195	512,645
Consumer's Use Tax Return Payments	280,609	221,158	347,913	308,278	153,045
Motor Vehicle Tax Payments	1,450,117	1,071,422	1,152,032	1,126,145	841,241
Watercraft and Outboard Motors	12,404	10,598	13,516	9,804	9,576
Department of Liquor Control	31,450	21,715	23,582	22,925	19,021
Sales Tax on Motor Vehicle Fuel Refunds	6,921	2,836	3,727	1,358	3,019
Sales/Use Tax Voluntary Payments	2,713	6,818	4,055	3,506	2,610
Statewide Master Numbers	4,650,568	3,333,025	3,755,270	3,687,886	3,038,295
Sales/Use Tax Assessments Payments	145,392	35,720	36,575	43,301	34,560
Streamlined Sales Tax Payments	4,064	2,457	2,585	2,447	1,377
Use Tax Amnesty Payments	41,783	7,131	22,271	1,657	0
Administrative Rotary Fund Fee	(109,174)	(74,894)	(85,241)	(79,890)	(65,774)
Sales/Use Tax Refunds Approved	(102,734)	(45,552)	(51,891)	(156,517)	(169,572)
Destination Sourcing Adjustment	0	0	0	0	0
Total	<u><u>\$10,808,245</u></u>	<u><u>\$7,414,576</u></u>	<u><u>\$8,438,891</u></u>	<u><u>\$7,909,112</u></u>	<u><u>\$6,511,622</u></u>
 Sales Tax Rate	 1.5% (3)	 1% (2)	 1.5% (1)	 1.00%	 1.00%

Source: Ohio Department of Taxation

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

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

- (1) Effective October 1, 2011, the County's sales tax rate increased from 1 percent to 1.5 percent.
- (2) Effective April 1, 2012, the County's sales tax rate decreased from 1.5 percent to 1 percent.
- (3) Effective April 1, 2014, the County's sales tax rate increased from 1 percent to 1.5 percent.

2009	2008	2007	2006	2005
\$1,548,635	\$1,797,616	\$1,841,481	\$1,834,397	\$1,792,107
198,344	132,900	167,515	283,347	85,389
507,036	571,590	567,280	529,207	582,147
173,568	212,290	295,711	186,119	126,692
806,373	906,249	968,405	917,846	967,125
8,460	10,325	9,235	9,720	11,207
18,661	19,031	17,745	15,936	15,283
1,777	4,281	1,738	2,663	1,474
3,770	4,175	72,300	23,514	4,496
3,032,441	3,190,062	3,274,167	3,012,819	2,890,584
32,154	55,026	25,789	16,543	10,474
1,090	1,207	598	15	0
0	0	0	0	0
(63,055)	(68,853)	(72,256)	(61,417)	(64,870)
(26,809)	(19,477)	(16,406)	(12,528)	(53,051)
0	(1,963)	(2,178)	(7,052)	0
<u>\$6,242,445</u>	<u>\$6,814,459</u>	<u>\$7,151,124</u>	<u>\$6,751,129</u>	<u>\$6,369,057</u>
1.00%	1.00%	1.00%	1.00%	1.00%

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

Year	Governmental Activities				
	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	Ohio Public Works Commission Loans	Other Loans
2014	\$0	\$11,223,733	\$0	\$95,879	\$0
2013	0	11,710,884	0	101,690	0
2012	3,590,000	8,668,035	0	107,501	0
2011	3,725,000	9,025,187	0	113,312	0
2010	3,857,000	8,985,056	0	116,217	0
2009	3,960,000	8,106,638	0	16,477	0
2008	4,075,000	8,531,456	36,722	32,954	0
2007	3,336,000	8,941,275	73,443	49,431	0
2006	3,336,000	9,284,711	110,289	65,908	0
2005	0	9,686,012	143,988	82,385	27,513

Source: Marion County Auditor

See Schedule S33 for population and personal income.

Business-Type Activity		Total Primary Government	Per Capita	Percentage of Personal Income
General Obligation Bonds	Ohio Public Works Commission Loans			
\$1,540,000	\$108,137	\$12,967,749	\$197.32	0.58%
1,660,000	170,567	13,643,141	207.01	0.61
1,780,000	212,189	14,357,725	216.76	0.65
1,895,000	232,999	14,991,498	228.34	0.71
2,005,000	295,430	15,258,703	229.45	0.75
2,110,000	316,239	14,509,354	220.99	0.72
2,210,000	357,860	15,243,992	229.07	0.75
2,310,000	399,481	15,109,630	231.57	0.78
2,405,000	441,102	15,643,010	238.52	0.86
2,500,000	482,723	12,922,621	196.00	0.72

Marion County
Legal Debt Margin
Last Ten Years

	2014	2013	2012	2011	2010
Assessed Value of County	\$1,120,237,120	\$1,025,270,540	\$1,022,733,310	\$1,025,272,240	\$1,030,750,780
Voted Debt Limitation (1)	\$26,505,928	\$24,131,764	\$24,068,333	\$24,131,806	\$24,268,770
Total Outstanding Debt					
Bond Anticipation Notes	0	0	3,590,000	3,725,000	3,857,000
General Obligation Bonds	12,735,000	13,340,000	10,415,000	10,885,000	11,325,000
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	204,016	272,258	319,690	346,311	411,647
Total Outstanding Debt	12,939,016	13,612,258	14,324,690	14,956,311	15,593,647
Exemptions					
Bond Anticipation Notes	0	0	2,690,000	2,825,000	2,957,000
Marion-Hardin Correctional Center General Obligation Bonds	2,455,000	2,615,000	2,765,000	2,910,000	3,045,000
General Obligation Bonds Paid by Enterprise Funds	1,540,000	1,660,000	1,780,000	1,895,000	2,005,000
General Obligation Bonds Paid by Tax Incentive Financing Revenues	2,430,000	2,525,000	0	0	0
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	204,016	272,258	319,690	346,311	411,647
Total Exemptions	6,629,016	7,072,258	7,554,690	7,976,311	8,418,647
Net Indebtedness	6,310,000	6,540,000	6,770,000	6,980,000	7,175,000
Amount Available in Debt Service Fund	14,745	264	40,824	0	16,622
Total Net Debt Applicable to Debt Limit	6,295,255	6,539,736	6,729,176	6,980,000	7,158,378
Total Voted Legal Debt Margin	\$20,210,673	\$17,592,028	\$17,339,157	\$17,151,806	\$17,110,392
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	76.25%	72.90%	72.04%	71.08%	70.50%
Unvoted Debt Limitation	\$11,202,371	\$10,252,705	\$10,227,333	\$10,252,722	\$10,307,508
Total Unvoted Legal Debt Margin	\$4,907,116	\$3,712,969	\$3,498,157	\$3,272,722	\$3,149,130
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	43.80%	36.21%	34.20%	31.92%	30.55%

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.

2009	2008	2007	2006	2005
\$1,028,265,855	\$1,058,821,702	\$1,016,949,947	\$1,024,585,031	\$1,036,514,365
\$24,206,646	\$24,970,543	\$23,923,749	\$24,114,626	\$24,412,859
3,960,000	4,075,000	3,336,000	3,336,000	0
10,570,000	11,113,237	11,641,475	11,689,711	12,186,012
0	36,763	73,525	110,289	143,988
332,716	390,814	448,912	507,010	565,108
14,862,716	15,615,814	15,499,912	15,643,010	12,895,108
3,060,000	3,175,000	3,336,000	3,336,000	0
3,175,000	3,300,000	3,420,000	3,370,000	3,475,000
2,110,000	2,210,000	2,310,000	2,405,000	2,500,000
0	0	0	0	0
0	36,763	73,525	110,289	143,988
332,716	390,814	448,912	507,010	565,108
8,677,716	9,112,577	9,588,437	9,728,299	6,684,096
6,185,000	6,503,237	5,911,475	5,914,711	6,211,012
638,846	378,193	435,556	160,825	0
5,546,154	6,125,044	5,475,919	5,753,886	6,211,012
\$18,660,492	\$18,845,499	\$18,447,830	\$18,360,740	\$18,201,847
77.09%	75.47%	77.11%	76.14%	74.56%
\$10,282,659	\$10,588,217	\$10,169,499	\$10,245,850	\$10,365,144
\$4,736,505	\$4,463,173	\$4,693,580	\$4,491,964	\$4,154,132
46.06%	42.15%	46.15%	43.84%	40.08%

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
2014	\$12,763,733	0.42%	\$194.21
2013	13,370,884	0.48	202.88
2012	10,448,035	0.37	157.73
2011	10,920,187	0.39	166.33
2010	10,990,056	0.39	165.26
2009	10,216,638	0.36	155.61
2008	10,741,456	0.31	161.41
2007	11,251,275	0.35	172.44
2006	11,689,711	0.38	178.24
2005	12,186,012	0.39	184.83

Source: Marion County Auditor

See Schedule S15 for estimated actual value.

See Schedule S33 for population.

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

Marion County, Ohio
 Demographic and Economic Statistics
 Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2014	65,720	\$2,255,247,520	\$34,316	5.4%
2013	65,905	2,261,595,980	34,316	7.1
2012	66,238	2,224,139,564	33,578	7.2
2011	65,655	2,112,712,245	32,179	8.4
2010	66,501	2,034,664,596	30,596	10.2
2009	65,655	2,012,588,370	30,654	11.2
2008	66,546	2,033,113,392	30,552	7.0
2007	65,248	1,933,363,488	29,631	5.5
2006	65,583	1,823,863,230	27,810	5.4
2005	65,932	1,783,196,872	27,046	6.2

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

This page is intentionally left blank.

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

Employer	2014			2005		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,350	1	8.78%	2,823	1	9.23%
Ohio Health Marion General Hospital	989	2	3.69	1,076	2	3.52
Marion City School District	769	3	2.87	798	4	2.61
Silver Line Windows and Doors	600	4	2.24	730	5	2.38
Frontier Communications	597	5	2.23	866	3	2.83
Ohio Heartland Community Action	596	6	2.22			
Marion County Government	564	7	2.10	700	6	2.29
Marion Correctional Institution	454	8	1.69	450	9	1.47
Nucor Steel Marion, Inc.	405	9	1.51			
OhioHealth Marion Area Physicians	405	10	1.51			
North Central Correctional Institution				491	7	1.60
Meijer Stores Limited				485	8	1.58
Smith Clinic				450	10	1.47
Total	<u>7,729</u>		<u>28.84%</u>	<u>8,869</u>		<u>28.98%</u>
Total Employment Within Marion County	<u>26,800</u>			<u>30,600</u>		

Source: Marion County Chamber of Commerce

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

Function/Program	2014	2013	2012	2011	2010	2009	2008
General Government							
Legislative and Executive	57.0	56.5	53.5	60.0	58.0	58.0	61.0
Judicial	46.5	47.5	42.5	48.5	48.0	45.0	42.0
Public Safety							
Enforcement	37.5	34.0	30.0	33.5	33.0	32.0	39.0
Other Public Safety	74.0	71.0	67.5	71.0	73.0	70.0	73.0
Public Works	31.0	30.0	34.0	34.0	34.0	34.0	33.0
Health							
Developmental Disabilities	87.0	84.0	87.5	79.0	72.0	71.0	68.0
Other Health	3.0	3.0	2.5	1.0	3.0	3.0	3.0
Human Services							
Children Home	34.5	35.5	35.5	36.0	33.0	35.0	44.0
Job and Family Services	66.5	64.5	61.0	60.5	60.0	63.0	68.0
Child Support Enforcement Agency	13.0	14.0	13.0	12.0	13.0	15.0	15.0
Other Human Services	8.0	9.0	8.0	9.0	8.0	9.0	8.0
Sanitary Engineer	8.0	8.0	8.5	8.0	8.0	8.0	8.0
Other (Agency Funds)	96.0	100.0	94.5	95.5	97.0	80.0	89.0
Total	<u>562.0</u>	<u>557.0</u>	<u>538.0</u>	<u>548.0</u>	<u>540.0</u>	<u>523.0</u>	<u>551.0</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>2007</u>	<u>2006</u>	<u>2005</u>
62.0	63.0	67.0
43.0	44.0	50.0
40.0	39.0	41.0
72.0	69.0	75.5
34.0	35.0	38.0
66.0	66.0	79.0
2.0	3.0	3.0
41.0	40.0	42.5
72.0	63.0	66.0
15.0	15.0	14.0
9.0	9.0	10.0
8.0	8.0	9.5
89.0	91.0	91.5
<u>553.0</u>	<u>545.0</u>	<u>587.0</u>

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

	2014	2013	2012	2011	2010
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,129	1,262	1,100	1,138	1,180
Number of Exempt Conveyances	1,070	1,064	945	974	919
Number of Real Estate Transfers	2,199	2,326	2,045	2,112	2,099
Board of Elections					
Number of Registered Voters	39,586	39,198	42,218	41,653	41,017
Number of Voters Last General Election	16,201	11,320	27,622	19,918	20,432
Percent of Registered Voters Voting	40.93	28.88	65.43	47.82	49.81
Recorder					
Number of Deeds Filed	2,038	2,165	1,953	2,328	2,250
Number of Mortgages Filed	1,446	1,872	1,657	1,625	1,601
Judicial					
Common Pleas Court					
Number of New Filings	633	758	834	916	1,943
Number of Terminations	860	835	1,109	1,176	1,243
Criminal Cases					
Number of New Filings	536	588	610	664	719
Number of Terminations	821	786	871	796	690
Family Court					
Domestic Violence Civil Protection Orders					
Number of New Filings	96	82	82	93	91
Number of Terminations	107	78	95	81	86
Juvenile/Family Court					
Delinquent/Unruly/Truancy Cases					
Number of New Filings	561	705	848	1,372	1,937
Number of Terminations	717	893	882	1,373	1,762
Traffic Cases					
Number of New Filings	322	289	358	355	485
Number of Terminations	319	304	381	346	442
Public Safety					
Sheriff					
Incidents Reported	33,128	36,111	33,219	32,716	30,859
Citations Issued	421	273	216	466	612
Papers Served	2,225	5,794	4,535	5,616	6,978
Transport Hours	420	416	233	67	305
Court Security Hours	0	0	0	4,160	4,000
Public Works					
Engineer					
Roads Resurfaced	9.49	8.01	8.07	34.07	9.16
Bridges Replaced	2	4	5	4	7
Culverts Built	10	9	5	13	31

2009	2008	2007	2006	2005
1,145	1,254	1,701	1,938	1,322
973	1,038	1,124	1,409	1,924
2,118	2,292	2,825	3,347	3,246
40,064	42,436	39,432	43,007	43,141
19,263	29,093	14,807	21,821	19,496
48.08	68.56	37.55	50.74	45.19
2,208	2,557	2,854	3,205	3,107
1,737	2,066	3,008	3,695	4,119
2,714	2,688	2,115	1,064	932
1,244	1,235	1,313	1,231	1,226
608	538	432	549	536
634	546	561	588	683
80	110	104	138	129
100	106	115	134	125
1,627	1,417	1,601	1,664	1,583
1,361	1,794	2,023	1,667	2,035
458	481	659	591	549
482	562	655	627	582
36,601	42,071	46,412	49,139	46,870
732	1,077	1,528	3,353	1,270
7,128	8,015	10,735	11,112	8,406
290	335	390	90	268
4,000	4,000	4,000	4,160	4,160
28.37	64.32	53.65	62.44	64.83
3	5	8	6	6
6	13	15	7	9

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

	2014	2013	2012	2011	2010
Health					
Dog and Kennel					
Number of Dog Licenses Sold	9,156	9,083	9,461	9,834	9,638
Number of Kennel Licenses Sold	313	214	187	207	285
Developmental Disabilities					
Students Enrolled at Marca					
Early Intervention Program	97	83	55	74	33
Preschool	46	51	45	45	47
School Age	0	0	0	0	0
Consumers Employed at Marca Industries	163	167	137	120	160
Sewer District					
New Residential Connections	3	6	3	26	4
New Commercial (Multi Family) Connections	2	2	2	1	0
Number of Treatment Plants	7	7	7	7	7
Number of Pumping Stations	8	8	8	8	6

Source: Marion County Departments

2009	2008	2007	2006	2005
9,819	9,993	9,440	9,647	9,292
256	253	298	302	300
35	34	28	32	33
41	40	42	50	47
0	0	0	3	3
157	156	162	159	175
2	8	22	41	58
1	3	19	12	8
7	7	7	7	7
6	6	5	5	5

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Government					
Legislative and Executive					
Commissioners					
Administrative Office Space (sq. ft.)	4,199	4,199	4,199	4,199	4,199
Auditor					
Administrative Office Space (sq. ft.)	3,876	3,876	3,876	3,876	3,876
Treasurer					
Administrative Office Space (sq. ft.)	2,068	2,068	2,068	2,068	2,068
Prosecutor					
Administrative Office Space (sq. ft.)	6,200	6,200	6,200	6,200	6,200
Board of Elections					
Administrative Office Space (sq. ft.)	3,120	3,120	3,120	3,120	3,120
Recorder					
Administrative Office Space (sq. ft.)	6,468	6,468	6,468	6,468	6,468
Judicial					
Common Pleas Court					
Number of Court Rooms	2	2	4	4	4
Administrative Office Space (sq. ft.)	13,984	13,984	13,984	13,984	13,984
Probate Court					
Administrative Office Space (sq. ft.)	1,028	1,028	1,028	1,028	1,028
Number of Court Rooms	1	1	1	1	1
Juvenile Court/Family Court					
Administrative Office Space (sq. ft.)	15,536	15,536	15,536	15,536	15,536
Number of Court Rooms	3	3	4	4	4
Clerk of Courts					
Administrative Office Space (sq. ft.)	4,022	4,022	4,022	4,022	4,022
Law Library					
Administrative Office Space (sq. ft.)	3,192	3,192	3,192	3,192	3,192
Public Safety					
Sheriff					
Number of Patrol Vehicles	31	33	30	32	32
Administrative Office Space (sq. ft.)	10,000	10,000	10,000	10,000	10,000
Adult Probation					
Administrative Office Space (sq. ft.)	9,512	9,512	9,512	9,512	9,512
Number of Vehicles	4	4	6	6	6
Public Works					
Engineer					
Administrative Office Space (sq. ft.)	3,724	3,724	3,724	3,724	3,724
Centerline Miles of Roads	389	384	384	391	387
Number of Bridges	284	278	278	278	277
Number of Culverts	1446	1437	1435	1446	1440
Number of Traffic Signals	4	5	5	4	4
Number of Storm Drainage (feet)	141,350	139,382	137,668	135,452	133,626
Number of Vehicles	45	46	41	41	39
Sewer District					
Administrative Office Space (sq. ft.)	1,728	1,728	1,728	1,728	1,728
Miles of Sewer Lines	50.60	50.30	50.30	50.60	50.20

2009	2008	2007	2006	2005
4,199	4,199	4,199	4,199	4,199
3,876	3,876	3,876	3,876	3,876
2,068	2,068	2,068	2,068	2,068
6,200	6,200	6,200	6,200	6,200
3,120	3,120	3,120	3,120	3,120
6,468	6,468	6,468	6,468	6,468
4	4	4	4	4
13,984	13,984	13,984	13,984	13,984
1,028	N/A	N/A	N/A	N/A
1	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
4,022	4,022	4,022	4,022	4,022
3,192	3,192	3,192	3,192	3,192
32	32	32	32	32
10,000	10,000	10,000	10,000	10,000
9,512	9,512	9,512	9,512	9,512
6	6	6	6	6
3,724	3,724	3,724	3,724	3,724
390	391	391	389	389
274	274	273	277	279
1417	1417	1391	1381	1369
4	4	4	2	2
126,243	124,021	117,054	112,555	105,920
38	39	40	39	39
1,728	1,728	1,728	1,728	1,728
50.20	50.10	50.10	49.90	48.60

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

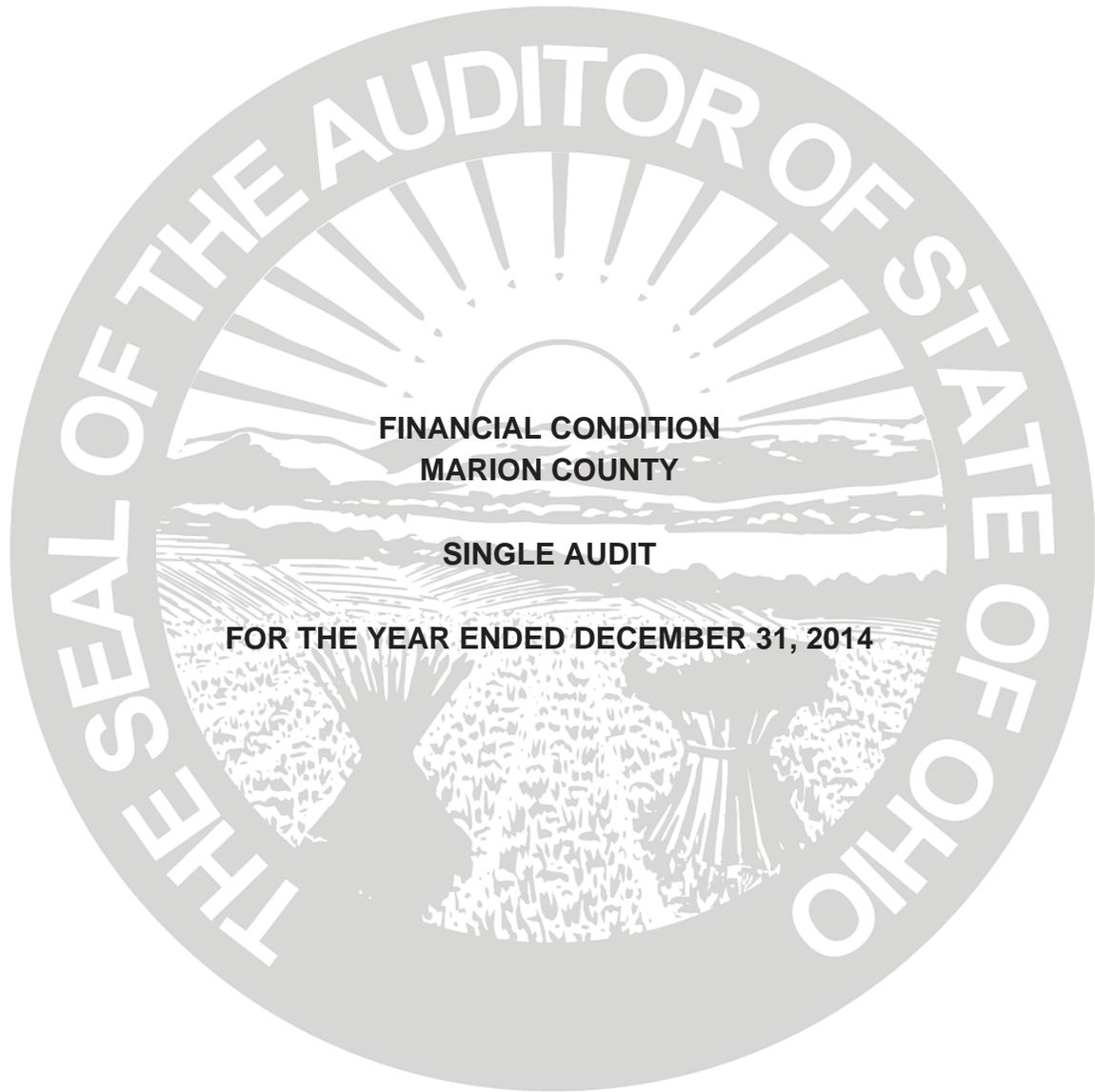
	<u>2013</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Health					
Dog & Kennel					
Administrative Office Space (sq. ft.)	3,520	3,520	3,520	3,520	3,520
Development Disabilities					
Number of Buildings	7	7	7	7	7
Administrative Office Space (sq. ft.)	4,938	4,938	4,275	4,275	4,275
Human Services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

Source: Various County Departments

N/A Not Available

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
3,520	3,520	3,520	3,520	3,520
7	7	7	7	7
4,275	4,275	4,275	4,275	4,275
31,272	31,272	31,272	31,272	31,272
230	230	230	230	230

This page is intentionally left blank.



Dave Yost • Auditor of State

MARION COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Federal Awards Expenditures Schedule	1
Notes to the Federal Awards Expenditures Schedule	3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program, Internal Control Over Compliance Required by OMB Circular A-133 and Federal Awards Expenditures Schedule	7
Schedule of Findings.....	11
Schedule of Prior Audit Findings.....	13

THIS PAGE INTENTIONALLY LEFT BLANK

MARION COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

<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	\$ 22,059
National School Lunch Program	31-6400076	10.555	41,704
Total Nutrition Cluster			<u>63,763</u>
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-89-20-1106/G-1415-11-5392	10.561	<u>411,802</u>
Total U.S. Department of Agriculture			<u>475,565</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-89-20-1106/G-1415-11-5392	93.556	60,056
Temporary Assistance for Needy Families	G-89-20-1106/G-1415-11-5392	93.558	2,360,667
Child Support Enforcement	G-89-20-1106/G-1415-11-5392	93.563	606,317
Child Care and Development Block Grant	G-89-20-1106/G-1415-11-5392	93.575	97,989
Stephanie Tubbs Jones Child Welfare Services Program	G-89-20-1106/G-1415-11-5392	93.645	62,048
Foster Care_Title IV-E	G-89-20-1106/G-1415-11-5392	93.658	696,386
Adoption Assistance	G-89-20-1106/G-1415-11-5392	93.659	468,641
Social Services Block Grant	G-89-20-1106/G-1415-11-5392	93.667	131,655
Community Based Child Abuse Prevention Grants	G-89-20-1106/G-1415-11-5392	93.590	3,000
Chafee Foster Care Independence Program	G-89-20-1106/G-1415-11-5392	93.674	14,758
Children's Health Insurance Program	G-89-20-1106/G-1415-11-5392	93.767	1,454
Medical Assistance Program	G-89-20-1106/G-1415-11-5392	93.778	712,844
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	31-6400076	93.667	34,449
Medical Assistance Program Administrative Claiming	31-6400076	93.778	<u>70,030</u>
Total U.S. Department of Health and Human Services			<u>5,320,294</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Public Safety - Emergency Management Agency</i>			
Hazard Mitigation Grant	FEMA-DR-4002-OH	97.039	9,356
Emergency Management Performance Grants	EMW-2013-EP-00060-S01	97.042	23,159
Emergency Management Performance Grants	EMW-2014-EP-00064	97.042	29,579
Total Emergency Management Performance Grants			<u>52,738</u>
Total U.S. Department of Homeland Security			<u>62,094</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Development Services Agency</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-W-10-1BU-1	14.228	11,273
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-12-2CU1-1	14.228	2,117
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-13-2CU1-1	14.228	75,000
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			<u>88,390</u>
Total U.S. Department of Housing and Urban Development			<u>88,390</u>

MARION COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

<u>FEDERAL GRANTOR/</u> <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through Ohio Attorney General's Office - Office of Justice Assistance</i>			
Crime Victim Assistance	2014VAGENE456	16.575	33,199
Crime Victim Assistance	2015VOCA10206157	16.575	10,450
Total Crime Victim Assistance			<u>43,649</u>
Joint Law Enforcement Operations	245D-CV-77893	16.111	
<i>Passed Through Ohio Department of Youth Services</i>			
Juvenile Accountability Block Grants	2011-JB-011-B090	16.523	10,000
Total U.S. Department of Justice			<u>53,649</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed Through WIA Area 7 Board</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	2013-7251-1 / 2014-7251-1	17.258	184,352
WIA Adult Program-Administrative	2013-7251-1 / 2014-7251-1	17.258	3,843
WIA Adult Program-OMJ Branding	2013-7251-1 / 2014-7251-1	17.258	6,512
Total WIA Adult Program			<u>194,707</u>
WIA Youth Activities	2013-7251-1 / 2014-7251-1	17.259	136,046
WIA Youth Activities-Administrative	2013-7251-1 / 2014-7251-1	17.259	1,444
Total WIA Youth Activities			<u>137,490</u>
WIA Dislocated Worker Formula Grants	2013-7251-1 / 2014-7251-1	17.278	132,487
WIA Dislocated Worker Formula Grants - Rapid Response	2013-7251-1 / 2014-7251-1	17.278	59,743
WIA Dislocated Worker Formula Grants- Administrative	2013-7251-1 / 2014-7251-1	17.278	2,875
Total WIA Dislocated Worker Formula Grants			<u>195,105</u>
Total Workforce Investment Act (WIA) Cluster			<u>527,302</u>
Total U.S. Department Labor			<u>527,302</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	96361	20.205	41,013
Total U.S. Department of Transportation			<u>41,013</u>
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	31-6400076	90.401	3,312
Total U.S. Election Assistance Commission			<u>3,312</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Health</i>			
Special Education - Grants for Infants and Families	31-6400076	84.181	86,133
Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program	D89MC25211	93.505	15,000
Total U.S. Department of Education			<u>101,133</u>
Total Federal Awards Expenditures			<u>\$ 6,672,752</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, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUBRECIPIENTS

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

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

NOTE C - CHILD NUTRITION CLUSTER

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

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

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

These loans are collateralized by mortgages on the properties.

Activity in the CDBG revolving loan fund during 2014 was as follows:

Beginning loans receivable balance as of January 1, 2014	\$15,112
Loans made	0
Loan principal repaid	8,665
Ending loans receivable balance as of December 31, 2014	\$6,447
Cash balance on hand in the revolving loan fund as of December 31, 2014	\$32,573
Administrative costs expended during 2014	3,500

The table above reports gross loans receivable. The County does not estimate any of this receivable to be uncollectible as of December 31, 2014.

NOTE F - 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, 2014
(Continued)**

NOTE G – MEDICAID COST REPORT SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2009 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA # 93.778) in the amount of \$4,564. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Federal Awards Expenditures since the underlying expenses occurred in prior reporting periods.



Dave Yost • Auditor of State

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

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely present component unit and remaining fund information of Marion County, Ohio (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 18, 2015.

Internal Control Over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2014-001 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2014-001

Entity's Response to Findings

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

Purpose of this Report

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

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

Dave Yost
Auditor of State
Columbus, Ohio

September 18, 2015



Dave Yost • Auditor of State

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

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Marion County's (the County's) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Marion County complied, in all material respects with the compliance requirements referred to above that could directly and materially affects each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, , each major fund and the aggregate discretely presented component unit and remaining fund information of Marion County, Ohio (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated September 18, 2015. We conducted our audit to opine on the County's' basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

Marion County
Independent Auditor's Report on Compliance With Requirements
Applicable to Each Major Federal Program and on Internal Control
Over Compliance Required by OMB Circular A-133
and Federal Awards Expenditures Schedule
Page 3

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

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

Dave Yost
Auditor of State
Columbus, Ohio

September 18, 2015

THIS PAGE INTENTIONALLY LEFT BLANK

MARION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014

1. SUMMARY OF AUDITOR'S RESULTS
--

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Child Support Enforcement – CFDA #93.563 Temporary Assistance for Needy Families – CFDA #93.558 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program – CFDA #10.561
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

MARION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014

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

FINDING NUMBER 2014-001

COG Payroll – Material Weakness/Material Noncompliance

Ohio Revised Code § 5705.10(I) states that money paid into any fund shall be used only for the purposes for which such fund is established.

The County Developmental Disabilities department has an agreement with the Clearwater COG to process COG's payroll. The COG then reimburses the County after each quarter for the payroll processed in the previous quarter. The County processed \$959,326 of COG payroll and benefits in 2014 from a restricted fund. Since the County did not obtain advance funding from the COG for their payroll, they are using restricted monies from the Developmental Disabilities fund for the COG's payroll, which is unallowable. In addition, since the County is processing the Payroll for the COG and these are not considered County employees, we have adjusted the County Development Disabilities' Budgetary Statement, in the amount of \$933,260, to reduce both the Receipts and Expenditures associated with this activity.

Future restricted fund expenditures and revenues could be overstated resulting in noncompliance and audit adjustments if this process is not corrected.

We recommend the County take the proper steps to ensure compliance with ORC 5705.01(I). The County should receive money in advance from the COG in order to process the COG's payroll and be in violation of Ohio Rev. Sect. 5705.10(I). Furthermore, we recommend the County establish an Agency Fund for any activities in which the County is only Fiscal Agent or only has administrative responsibilities.

Officials' Response:

To correct finding number 2014-001 the County Developmental Disabilities department will work with the Marion County Auditor's Office to set up a new agency fund to be utilized for COG payroll purposes beginning January 1, 2016. For the remaining three months of 2015, the County Developmental Disabilities department will work with COG to receive advance funding for their payroll.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

MARION COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
 OMB CIRCULAR A -133 § .315 (b)
 DECEMBER 31, 2014

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2013-001	Cash Management – Community Development Block Grant – Material Non-Compliance/Material Weakness In 2013 the County did not disburse federal cash received from drawdown requests within the 15 day requirement for six of thirteen Community Development Block Grant drawdowns it received.	No	Not Corrected; Repeated in the Management letter

This page intentionally left blank.



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
OCTOBER 20, 2015