



Dave Yost • Auditor of State

MARION COUNTY

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MARION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education</i>				
Nutrition Cluster:				
School Breakfast Program	10.553	31-6400076	\$ -	\$ 22,367
National School Lunch Program	10.555	31-6400076	-	42,556
Total Nutrition Cluster			-	64,923
<i>Passed Through Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1415-11-5393/G-1617-11-5547	-	541,824
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	606,747
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1415-11-5393/G-1617-11-5547	-	79,337
Temporary Assistance for Needy Families	93.558	G-1415-11-5392/G-1617-11-5546	385,959	2,294,380
Child Support Enforcement	93.563	G-1415-11-5392/G-1617-11-5546	-	545,047
Child Care and Development Block Grant	93.575	G-1415-11-5392/G-1617-11-5546	-	107,163
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5393/G-1617-11-5547	-	62,595
Foster Care_Title IV-E	93.658	G-1415-11-5393/G-1617-11-5547	-	814,015
Adoption Assistance_Title IV-E	93.659	G-1415-11-5393/G-1617-11-5547	-	478,566
Social Services Block Grant	93.667	G-1415-11-5392/G-1617-11-5546	-	133,283
Community-Based Child Abuse Prevention Grants	93.590	G-1415-11-5393/G-1617-11-5547	-	3,000
Chafee Foster Care Independence Program	93.674	G-1415-11-5393/G-1617-11-5547	-	13,080
Medical Assistance Program	93.778	G-1415-11-5392/G-1617-11-5546	-	556,730
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	31-6400076	-	33,627
Medical Assistance Program	93.778	31-6400076	-	82,965
<i>Passed Through Ohio Family and Children First</i>				
Promoting Safe and Stable Families	93.556	31-6400076	-	29,266
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			385,959	5,233,054
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Public Safety</i>				
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064	-	6,238
Emergency Management Performance Grants	97.042	EMW-2015-EP-00034-S01	-	15,493
Total Emergency Management Performance Grants			-	21,731
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	21,731
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-14-1BU-1	-	62,639
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	62,639
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Department of Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2015-VOCA-10206157	-	34,080
Crime Victim Assistance	16.575	2016-VOCA-19812288	-	10,349
Total Crime Victim Assistance			-	44,429
<i>Passed Through Ohio Department of Youth Services</i>				
Juvenile Accountability Block Grants	16.523	2012-JB-011-B090	-	10,000
<i>Passed Through Franklin County Office of Homeland Security & Justice Programs</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	13-JAG-8000	-	19,764
TOTAL U.S. DEPARTMENT OF JUSTICE			-	74,193

MARION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
<i>Passed Through WIA Area 7 Board</i>				
Workforce Investment Act (WIA) Cluster:				
WIA Adult Program	17.258	31-6400076	-	100,918
WIA Adult Program-Administrative	17.258	31-6400076	-	3,199
Total WIA Adult Program			-	104,117
WIA Youth Activities	17.259	31-6400076	-	128,371
WIA Youth Activities-Administrative	17.259	31-6400076	-	3,445
Total WIA Youth Activities			-	131,816
WIA Dislocated Worker Formula Grant	17.278	31-6400076	-	144,672
WIA Dislocated Worker Formula Grant-Administrative	17.278	31-6400076	-	3,212
WIA Dislocated Worker Formula Grant-Rapid Response	17.278	31-6400076	-	123,910
Total WIA Dislocated Worker Formula Grants			-	271,794
Total Workforce Investment Act (WIA) Cluster			-	507,727
TOTAL U.S. DEPARTMENT OF LABOR			-	507,727
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	98619	-	35,145
Highway Planning and Construction	20.205	93316	-	1,436,068
Highway Planning and Construction	20.205	81142	-	1,490,446
Total Highway Planning and Construction			-	2,961,659
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	2,961,659
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Health</i>				
Special Education-Grants for Infants and Families	84.181	05110021HG0716	-	2,924
Special Education-Grants for Infants and Families	84.181	05110021HG0615	-	60,386
Total Special Education-Grants for Infants and Families			-	63,310
TOTAL U.S. DEPARTMENT OF EDUCATION			-	63,310
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 385,959	\$ 9,531,060

The accompanying notes are an integral part of this schedule.

MARION COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Marion County (the County) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from Ohio Department of Jobs and Family Services to other governments or not-for-profit agencies (subrecipients). As Note B 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 D - 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 E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

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.

MARION COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

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.



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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 remaining fund information of Marion County, (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2016, wherein we noted the County adopted Governmental Accounting Standard No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2016



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 THE UNIFORM GUIDANCE

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) *Compliance Supplement* that could directly and materially affect each of Marion County's major federal programs for the year ended December 31, 2015. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance 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 each of 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 affect each of its major federal programs for the year ended December 31, 2015.

88 East Broad Street, Tenth Floor, Columbus, Ohio 43215-3506
Phone: 614-466-3402 or 800-443-9275

www.ohioauditor.gov

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which Uniform Guidance requires us to report, described in the accompanying schedule of findings as item 2015-001. Our opinion on each major federal program is not modified with respect to this matter.

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

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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's compliance requirement will not be prevented, or timely detected or corrected. A *significant deficiency in internal over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the accompanying schedule of findings as item 2015-001.

The County's response to our internal control over compliance finding is described in the accompanying corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Marion County (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2016, wherein we noted the County adopted *Governmental Accounting Standards No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also *GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date*. We conducted our audit to opine on the County's' basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole



Dave Yost
Auditor of State
Columbus, Ohio

August 30, 2016, except for the Schedule of Expenditures of Federal Awards dated June 28, 2016

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MARION COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	Highway Planning and Construction (CFDA # 20.205) Foster Care (CFDA # 93.658) Adoption Assistance (CFDA # 93.659)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

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

None

MARION COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2015-001		
CFDA Title and Number	Highway Planning and Construction, CFDA # 20.205		
Federal Award Identification Number / Year	93316 / 2015		
Federal Agency	U.S. Department of Transportation		
Pass-Through Entity	Ohio Department of Transportation		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	n/a

Material Weakness/Material Noncompliance
Schedule of Expenditures of Federal Awards

2 C.F.R. § 200.510(b) sets forth standards for the audit of non-Federal entities expending Federal awards. It states the auditee shall prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502.

At a minimum, the schedule shall:

- List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For Research and Development, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency.
- For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- Include the total amount provided to subrecipients from each Federal program.
- For loan or loan guarantee programs described in §200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs.

The original schedule of expenditures of federal awards prepared by the County for 2015 did not include Highway Planning and Construction (CFDA #20.205) expenditures related to the OSU Road/University Drive extension project and therefore total federal expenditures were understated by \$1,436,068.

The County has made this adjustment to the schedule of expenditures of federal awards.

MARION COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
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FINDING NUMBER 2015-001 (Continued)

Material Weakness/Material Noncompliance (Continued)
Schedule of Expenditures of Federal Awards (Continued)

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

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

Officials' Response

See Corrective Action Plan

MARION COUNTY

**CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2015**

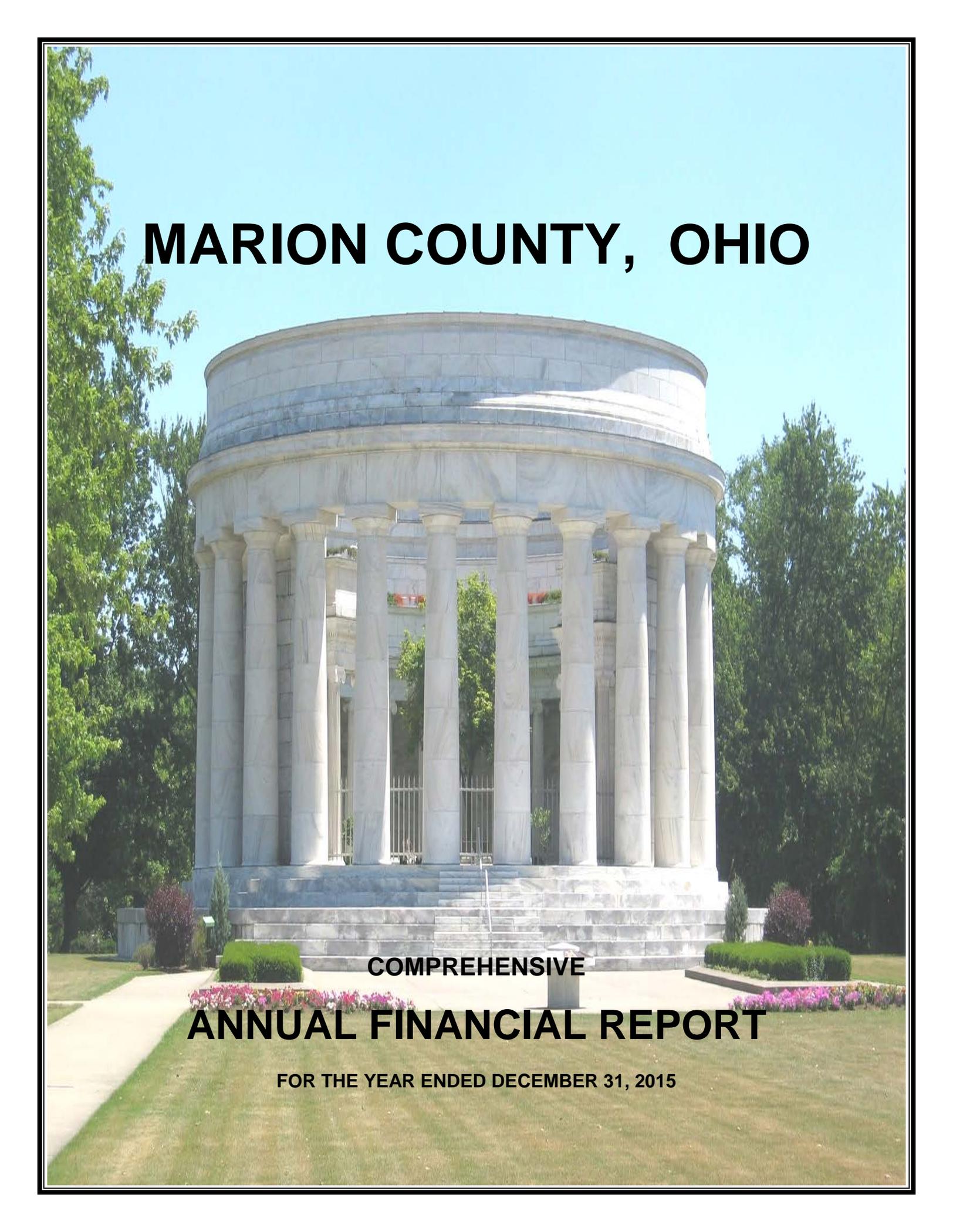
Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2015-001	<p>Step 1: Request that the Engineer's office supply the Auditor's office with a listing of all current Ohio Department of Transportation PID numbers and also as projects become active the Engineer's office will update this list with the Auditor's office.</p> <p>Step 2: County Auditor will double check the Ohio Department of Transportation website with the list of PID number supplied by the Engineer's office to check the accuracy of the amounts reported on the federal schedule.</p> <p>The steps in this corrective action plan will be in place for the completion of the 2016 Schedule of Expenditures of Federal Awards.</p>	December 31, 2016	Angie Smith, Chief Deputy Auditor, and Gina Beard, Deputy Auditor

MARION COUNTY

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2015**

Finding Number	Finding Summary	Status	Additional Information
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.	Not Corrected	The County was not able to disburse drawdown requests within the 15 day requirement during 2015. The County will try to plan expenditures so the draws will be spent within the time requirement.
2014-001	COG Payroll - Ohio Rev. Code §5705.10(l), money was not used for the purposes for which the fund was established.	Partially Corrected	The County set up a separate fund to account for this activity part way through 2015.

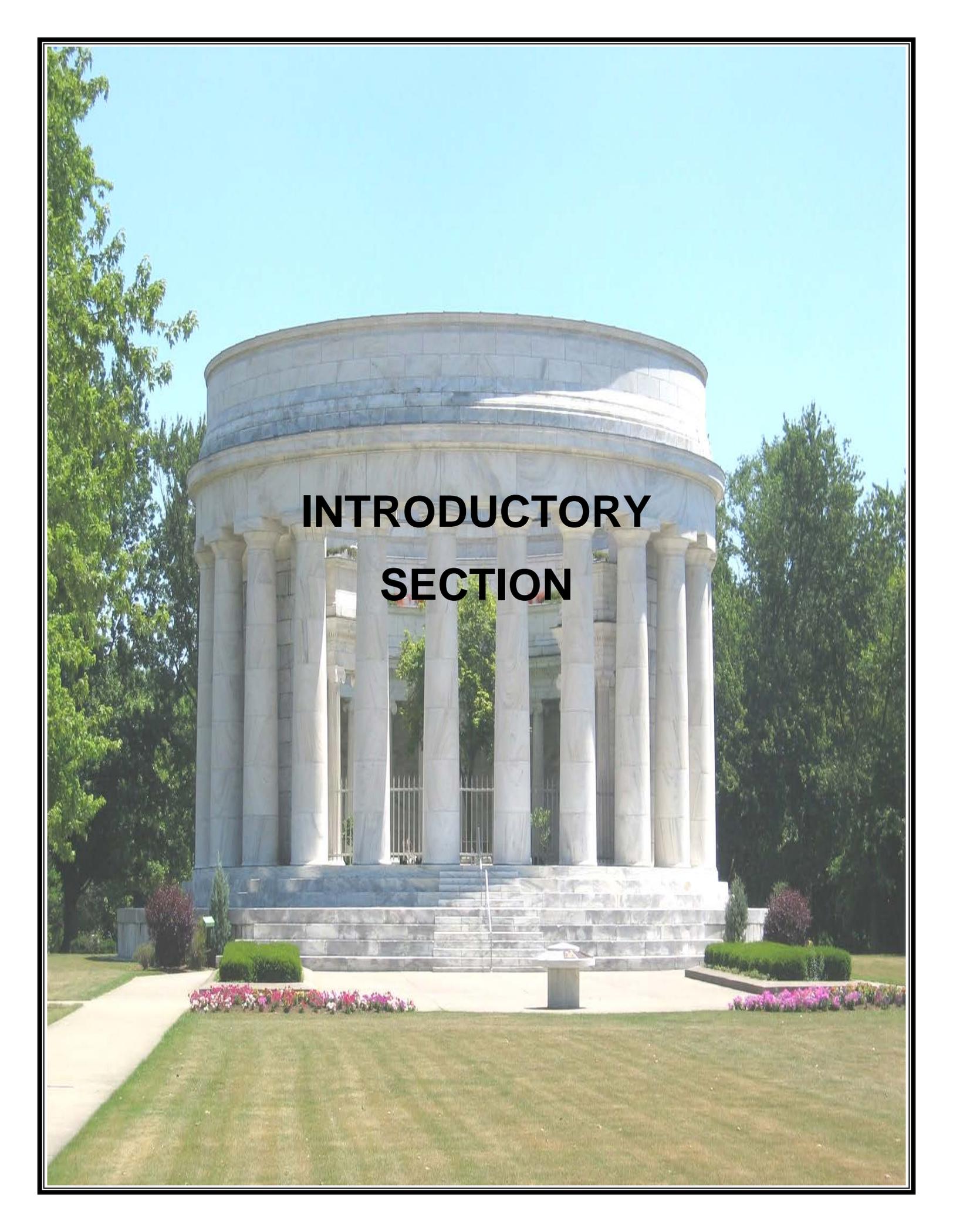
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MARION COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2015



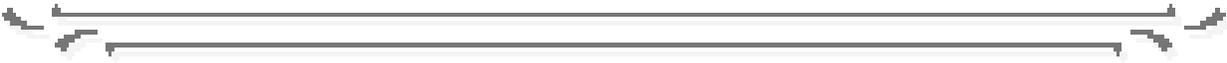
**INTRODUCTORY
SECTION**



MARION COUNTY, OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015**

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, 2015
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MARION COUNTY, OHIO
 Comprehensive Annual Financial Report
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MARION COUNTY, OHIO
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2015
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Joan M. Kasotis Marion County Auditor



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

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

June 28, 2016

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, 2015. 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, 2015. 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 65,355 in 2015.

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 consists of the primary government, which is composed of all funds, departments, boards, and agencies that make up the County's legal entity.

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, Marion 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 <u>for Real Property</u>
Residential	57.60%
Agricultural	18.95
Commercial/Industrial	15.67
Public Utility	7.67
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.

Ohio Health 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 160,784 volumes and 20,933 audio-visual media is located in the City of Marion. The Library also has three branches located in other villages within the County.

Marion County is the home of the Marion Correctional Institution and the North Central Correctional Institution; two state correction facilities that provide jobs for seven hundred and fifty-seven persons. Both compounds are located on Marion Williamsport Road. The North Central Correctional Institution is operated by the Management and Training Corporation. The Multi-County Corrections Center, jointly operated by Marion and Hardin Counties, retains fifty-four 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 expired on February 19, 2016, for the County Engineer's department. The County Engineer's department has signed a new union agreement with no major changes to the agreement that expires on February 19, 2019. The remaining full-time County employees have not elected to join a bargaining unit.

LOCAL ECONOMY

After a year of work and fifteen years of planning, the University Drive extension has opened providing greater access between The Ohio State University-Marion and Marion Technical College campuses, commercial areas along State Route 95, and residential zones to the south. This project was funded by Ohio Department of Transportation grants, local funding, and the Ohio Public Works Commission. Coupled with this improvement, The Ohio State University-Marion has begun construction on a \$15 million Science, Technology, Engineering, and Math (STEM) education project with completion set for autumn 2017.

With efficiency and safety of Marion residents in mind, Marion County and the City of Marion have signed a contract to combine 911 emergency dispatching services. This consolidation will improve the safety of Marion County residents as it eliminates call transfers between city police dispatch and county sheriff dispatch centers. The new emergency 911 dispatching center known as Central Dispatch will be located in the Marion County Administration Building and the current city dispatchers will become employees of Marion County. With this change, the County and the City of Marion will see considerable savings, equipment improvements, and increased officers on the streets.

The Marion County Engineer's Office is responsible for maintaining two hundred seventy-seven bridges. When it was obvious the iconic steel truss bridge, spanning the Whetstone River on St. James Road, was past its useful life, the engineer's office wanted an equally striking landmark in its place so a new covered wooden bridge spanning this scenic stretch of the Whetstone River was built. Funding for this project came from federal bridge funds, bridge credit, and local funding.

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

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. Revenue estimates are conservative and objective with an attempt to diversify sources to handle variations in individual sources. Estimates for expenditures are trended based upon the priority of the County Commissioners and the prior year's actual costs. The use and amount of levies are reviewed to fund services as required. 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

Positive economic growth for the community came to light with announcement from Kroger, Inc. that they will build a new one hundred twenty-four thousand square foot Marketplace store in Marion. Construction costs for this project are estimated to be about \$20 million. The Marketplace will provide the typical lineup of grocery items offered by Kroger but also will feature a large variety of other goods and fresh food offerings.

Marion county's top employer Whirlpool Corporation has announced plans to build wind turbines to help power its Marion and Ottawa facilities; the \$10.5 million investment will build upon the company's commitment to advances in sustainable manufacturing. Completion of these projects has the potential to make Whirlpool Corporation one of the largest Fortune 500 consumers of on-site wind energy in the United States. The company will be generating enough clean energy to power more than two thousand four hundred average homes. Completion of this project is scheduled for early 2017.

Improving outdoor recreational opportunities in Marion County, the County Park District has again been awarded grant funding to extend the Tallgrass Trail. Trail visitors can now enjoy seven miles of paved trail stretching from the trailhead site at 2093 Holland Road West to Osburn Road. The trail follows the former Erie-Lackawanna railroad which was abandoned in 1976. With this additional grant announcement, Marion will see an additional three miles of paved trail with a small parking area near the trail. The trail can be used for non-motorized recreation. 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, 2014. 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, 2015

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

John Meyers/Sue Schwamberger

SANITARY ENGINEER

Roger L. Dietrich

CHILDREN SERVICES

Jacqueline Ringer

JOB AND FAMILY SERVICES

Roxane Somerlot

COMMUNITY MENTAL HEALTH

Jody Demo-Hodgins

DEVELOPMENTAL DISABILITIES

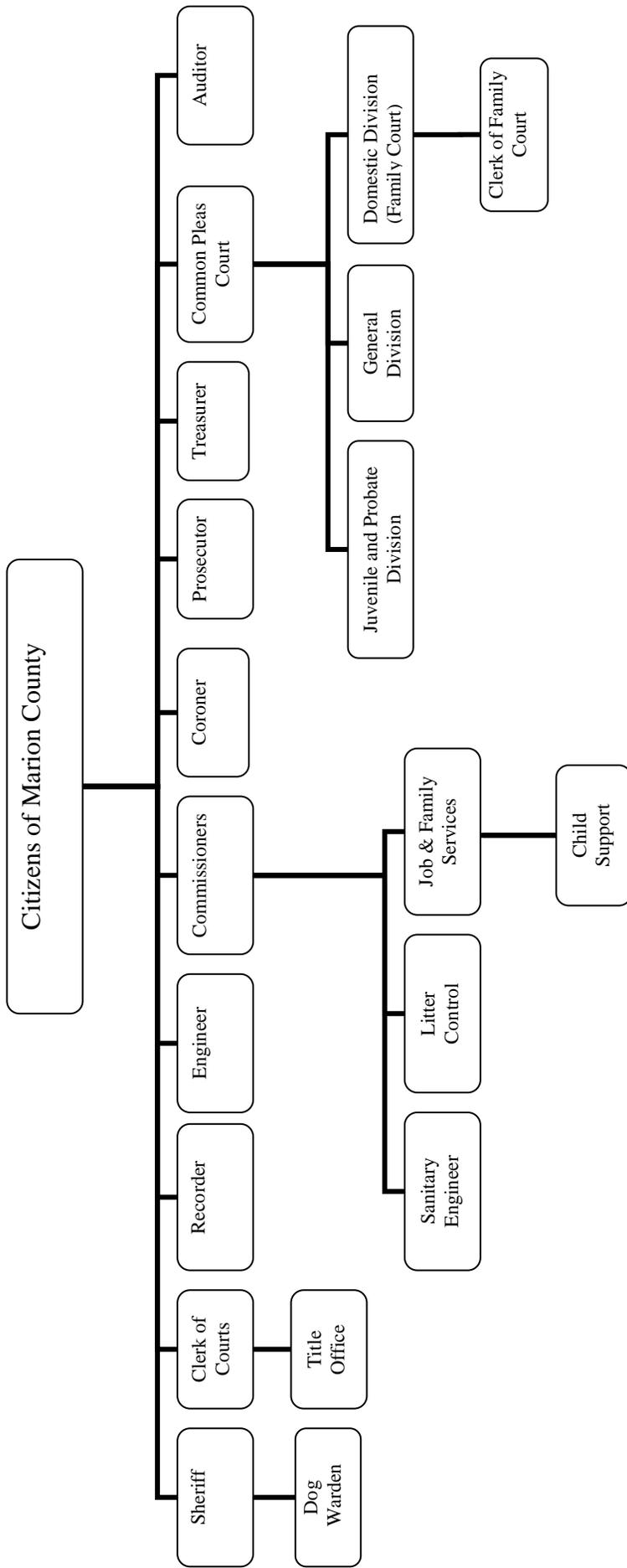
Cheryl Plaster

LITTER CONTROL

Angela Carbeta

VETERANS SERVICE

Richard Reish



OFFICES AND APPOINTED BOARDS

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



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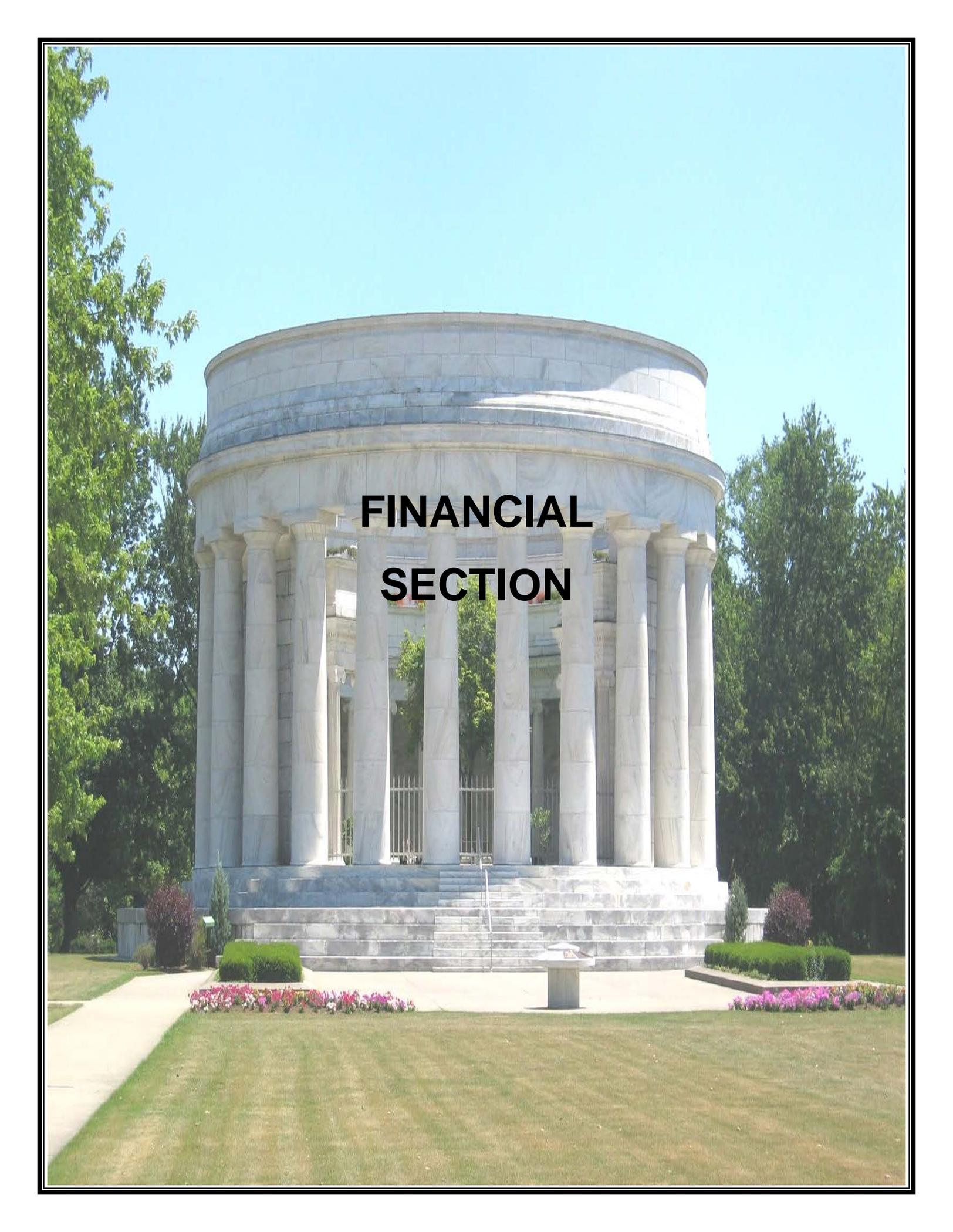
**Marion County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

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**FINANCIAL
SECTION**



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Marion County, Ohio (the County), as of and for the year ended December 31, 2015, 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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Marion County, Ohio, as of December 31, 2015, 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.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

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 and schedules of net pension liabilities and pension contributions 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 June 28, 2016, 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

June 28, 2016

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MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2015
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, 2015. 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 2015. 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, 2015
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, 2015
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2015 and 2014.

Table 1
Net Position

	Governmental Activities		Business-Type Activity		Total	
	2015	2014	2015	2014	2015	2014
<u>Assets</u>						
Current and Other Assets	\$49,737,896	\$46,017,305	\$3,317,094	\$3,329,634	\$53,054,990	\$49,346,939
Capital Assets, Net	78,874,889	74,038,117	7,240,071	6,959,873	86,114,960	80,997,990
Total Assets	128,612,785	120,055,422	10,557,165	10,289,507	139,169,950	130,344,929
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	268,886	289,565	0	0	268,886	289,565
Pension	3,077,383	2,067,901	62,804	42,202	3,140,187	2,110,103
Total Deferred Outflows of Resources	3,346,269	2,357,466	62,804	42,202	3,409,073	2,399,668
<u>Liabilities</u>						
Current and Other Liabilities	3,687,873	2,521,996	184,339	94,367	3,872,212	2,616,363
Long-Term Liabilities						
Pension	16,931,527	16,549,100	345,541	337,737	17,277,068	16,886,837
Other Amounts	12,539,405	13,026,472	1,586,955	1,689,786	14,126,360	14,716,258
Total Liabilities	33,158,805	32,097,568	2,116,835	2,121,890	35,275,640	34,219,458
<u>Deferred Inflows of Resources</u>						
Pension	297,453	0	6,071	0	303,524	0
Other Amounts	7,654,412	7,658,140	0	0	7,654,412	7,658,140
Total Deferred Inflows of Resources	7,951,865	7,658,140	6,071	0	7,957,936	7,658,140
<u>Net Position</u>						
Net Investment in Capital Assets	71,076,254	65,944,848	5,683,283	5,311,736	76,759,537	71,256,584
Restricted	26,626,832	26,832,667	0	0	26,626,832	26,832,667
Unrestricted (Deficit)	(6,854,702)	(10,120,335)	2,813,780	2,898,083	(4,040,922)	(7,222,252)
Total Net Position	\$90,848,384	\$82,657,180	\$8,497,063	\$8,209,819	\$99,345,447	\$90,866,999

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

During fiscal year 2015, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions", which significantly revises accounting for pension costs and liabilities. For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

GASB standards are national standards and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB Statement No. 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB Statement No. 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and State law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB Statement No. 68, the net pension liability equals the County's proportionate share of each plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange", that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or in the case of compensated absences (i.e. vacation and sick leave) are satisfied through paid time off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability but are outside the control of the County. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB Statement No. 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred outflows/inflows.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

As a result of implementing GASB Statement No. 68, the County is reporting a net pension liability and deferred outflows/inflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$105,643,733 to \$90,866,999.

For governmental activities, there was a 10 percent increase in net position. There were two factors which primarily contributed to the increase in current and other assets. In April 2014, the County Commissioners increased the sales tax from 1 percent to 1.5 percent. In 2014, the County benefitted for a partial year from this increase; however, for 2015, there was a full year of the tax at the higher rate. As a result, the County realized a larger balance of cash and cash equivalents as of year end. This increase is also reflected in the increase in unrestricted net position. The other significant increase in current and other assets was an increase in the receivable due from other governments relating to the SMART Ohio Pilot grant for the probation department as well as grants from the Ohio Public Works Commission and Ohio Department of Transportation for the covered bridge on St. James Road and for the University Drive extension. The increase in current and other liabilities is largely related to outstanding payables for the covered bridge and University Drive projects among other smaller payables. The increase in net capital assets and the investment in capital assets generally reflects both ongoing and completed construction activities (including office remodeling for the Clerk of Courts, roof replacement and stucco repair to the County Administration building, and a fire alarm system for MARCA).

Net position for the business-type activity increased 3 percent from the prior year and primarily due to a reduction in expenses from the prior year. A review of the above table reflects little overall change in assets or liabilities.

Table 2 reflects the change in net position for 2015 and 2014.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2015	2014	2015	2014	2015	2014
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$5,066,704	\$4,917,926	\$1,106,246	\$1,116,394	\$6,172,950	\$6,034,320
Operating Grants, Contributions, and Interest	19,936,842	20,172,431	104,000	0	20,040,842	20,172,431
Capital Grants and Contributions	4,356,112	158,470	336,640	0	4,692,752	158,470
Total Program Revenues	29,359,658	25,248,827	1,546,886	1,116,394	30,906,544	26,365,221
General Revenues						
Property Taxes	6,986,713	6,839,581	0	0	6,986,713	6,839,581
Payment in Lieu of Taxes	593,478	505,367	0	0	593,478	505,367
Sales Taxes	12,529,247	10,808,245	0	0	12,529,247	10,808,245
Grants and Entitlements	1,823,669	1,798,983	0	0	1,823,669	1,798,983
Interest	240,150	248,620	894	914	241,044	249,534
Other	1,754,306	1,641,325	21,987	12,233	1,776,293	1,653,558
Total General Revenues	23,927,563	21,842,121	22,881	13,147	23,950,444	21,855,268
Total Revenues	53,287,221	47,090,948	1,569,767	1,129,541	54,856,988	48,220,489

(continued)

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activity		Total	
	2015	2014	2015	2014	2015	2014
<u>Program Expenses</u>						
General Government						
Legislative and Executive	\$6,264,600	\$6,194,419	\$0	\$0	\$6,264,600	\$6,194,419
Intergovernmental	319,097	269,342	0	0	319,097	269,342
Judicial	2,588,560	2,355,542	0	0	2,588,560	2,355,542
Public Safety	11,036,788	10,129,954	0	0	11,036,788	10,129,954
Intergovernmental	1,981	3,802	0	0	1,981	3,802
Public Works	5,881,623	6,770,793	0	0	5,881,623	6,770,793
Health	6,577,773	7,106,833	0	0	6,577,773	7,106,833
Human Services	11,620,375	11,271,857	0	0	11,620,375	11,271,857
Intergovernmental	0	11,706	0	0	0	11,706
Economic Development						
Intergovernmental	299,096	278,509	0	0	299,096	278,509
Conservation and Recreation	15,000	5,000	0	0	15,000	5,000
Intergovernmental	20,100	12,000	0	0	20,100	12,000
Interest and Fiscal Charges	471,024	407,136	0	0	471,024	407,136
Sewer District	0	0	1,282,523	1,827,319	1,282,523	1,827,319
Total Expenses	45,096,017	44,816,893	1,282,523	1,827,319	46,378,540	46,644,212
Change in Net Position	8,191,204	2,274,055	287,244	(697,778)	8,478,448	1,576,277
Net Position at Beginning of Year	82,657,180	n/a	8,209,819	n/a	90,866,999	n/a
Net Position at End of Year	\$90,848,384	82,657,180	\$8,497,063	\$8,209,819	\$99,345,447	\$90,866,999

The information necessary to restate the 2014 beginning balance and the 2014 pension expense amounts for the effects of the initial implementation of GASB Statement No. 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$2,110,103 computed under GASB Statement No. 27. GASB Statement No. 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB Statement No. 68, pension expense represents additional amounts earned adjusted by deferred outflows/inflows. The contractually required contribution is no longer a component of pension expense. Under GASB Statement No. 68, the fiscal year 2015 statements report pension expense of \$1,882,006. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed.

	<u>Total</u>
Total 2015 Program Expenses under GASB Statement No. 68	\$46,378,540
Pension Expense under GASB Statement No. 68	(1,882,006)
2015 Contractually Required Contribution	<u>2,218,335</u>
Adjusted 2015 Program Expenses	46,714,869
Total 2014 Program Expenses under GASB Statement No. 27	<u>(46,644,212)</u>
Increase in Program Expenses not Related to Pension	<u>\$70,657</u>

MARION COUNTY, OHIO
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For governmental activities, there was a 16 percent increase in program revenues primarily due to Ohio Public Works Commission and Ohio Department of Transportation grants received for the covered bridge on St. James Road and the University Drive extension. The only change of note for general revenues is the increase in sales tax revenue resulting from a full year of taxes at the higher rate, as discussed previously. There was very little change in governmental activities expenses overall. The increase in the public safety program is related to the SMART Ohio Pilot program.

For the business-type activity, there was a significant increase in programs revenues. Operating grants and contributions increased from a grant from the Ohio Public Works Commission for repair work and capital grants and contributions increased from a grant for sewer improvements to the Fountain Place treatment plant, also from the Ohio Public Works Commission. Expenses decreased; there was a significant loss on the disposal of capital assets in the prior year which elevated the expenses in 2014.

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	
	2015	2014	2015	2014
General Government				
Legislative and Executive	\$6,264,600	\$6,194,419	\$3,808,396	\$3,876,685
Intergovernmental	319,097	269,342	319,097	269,342
Judicial	2,588,560	2,355,542	975,390	852,542
Public Safety	11,036,788	10,129,954	6,258,023	5,987,471
Intergovernmental	1,981	3,802	1,981	3,802
Public Works	5,881,623	6,770,793	(3,397,616)	1,802,286
Health	6,577,773	7,106,833	4,113,418	3,578,898
Human Services	11,620,375	11,271,857	2,852,450	2,482,689
Intergovernmental	0	11,706	0	11,706
Economic Development				
Intergovernmental	299,096	278,509	299,096	278,509
Conservation and Recreation	15,000	5,000	15,000	5,000
Intergovernmental	20,100	12,000	20,100	12,000
Interest and Fiscal Charges	471,024	407,136	471,024	407,136
Total Expenses	\$45,096,017	\$44,816,893	\$15,736,359	\$19,568,066

For 2015, 35 percent of the costs for services provided by the County were paid for by general revenues (44 percent in 2014). 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 48 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). For 2015, the public safety program received significant grant funding (SMART Ohio Pilot grant).

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During 2015, the public works program was fully 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 significantly (32 percent). Revenues increased over \$1.4 million due primarily to the sales tax increase. Overall expenditures increased approximately \$857,000 with modest increases in all programs.

Fund balance did not change significantly for the Job and Family Services Fund (approximately \$64,000) as revenues and expenditures were fairly similar to the prior year.

Fund balance decreased 15 percent in the Motor Vehicle Gasoline Tax Fund. Revenues and expenditures were fairly comparable to the prior year; however, in the prior year, the fund received a large transfer from other funds to support activities. There was not a similar transfer in 2015.

Fund balance decreased 10 percent in the Children Services Fund due to an increase in service/assistance requests (18 percent increase in expenditures).

Fund balance decreased 10 percent in the Developmental Disabilities Fund. Revenues decreased substantially related to Title XX and Medicaid programs; however, expenditures remained similar to the prior year.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

As mentioned previously, there was little change in net position from the prior year as operating revenues and expenses were very similar to 2014.

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. For revenues, there was very little change from the original budget to final budget. The most significant change to actual revenues from the final budget was due to the increase in sales taxes as previously discussed. For expenditures, changes from the original budget to the final budget were not significant. Actual expenditures were approximately 6 percent less than budget amounts due to budgeting conservatively.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2015
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, 2015, was \$71,076,254 and \$5,683,283, 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 ongoing and completed construction, road and bridge improvements, and vehicles. Disposals were primarily replaced vehicles. For the business-type activity, the primary addition was for the wastewater treatment rehabilitation at Fountain Place. Disposals were minimal. Additional information regarding the County's capital assets can be found in Note 11 to the basic financial statements.

At December 31, 2015, the County's outstanding debt included \$12,151,582 in general obligation bonds and \$242,783 in Ohio Public Works Commission (OPWC) loans. Of this amount, \$1,567,714 will be repaid from the business-type activity. The only new debt during 2015 was an OPWC loan for sewer improvements.

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

CURRENT ISSUES

Expansion at the Marion Industrial Center and Marion Intermodal Company has caused the daily blocking of State Route 309 due to trains obstructing the rail crossing while containers are loaded and/or unloaded. In an effort to eliminate the blocked CSX railroad spur, improve traffic safety, and promote economic development opportunities, the Ohio Department of Transportation has applied for a 2016 TIGER grant with matching funds coming from Marion County and the City of Marion.

The combined 911 emergency dispatching services known as Central Dispatch started operations in May 2016 in its new location inside the Marion County Administration Building.

The County Engineer's unique project on St. James Road with the replacement of a one lane high truss bridge with a two lane covered bridge over the Whetstone River opened in May 2016.

Plans for a \$7.3 million Harding 2020 project have been announced. The project will include construction of a Warren G. Harding Presidential Center as well as restoration of the Harding Home, Press House, and grounds. The Center is scheduled to open in 2020 marking the 100th anniversary of Senator Warren G. Harding's election as President of the United States.

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, 2015

	Governmental Activities	Business-Type Activity	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$29,477,982	\$2,859,927	\$32,337,909
Cash and Cash Equivalents in Segregated Accounts	15,467	0	15,467
Cash and Cash Equivalents with Fiscal Agent	865,024	0	865,024
Accounts Receivable	55,394	341,719	397,113
Sales Taxes Receivable	3,243,444	0	3,243,444
Accrued Interest Receivable	42,121	0	42,121
Due from Other Governments	7,489,652	114,926	7,604,578
Internal Balances	(522)	522	0
Due from External Party	24,967	0	24,967
Property Taxes Receivable	7,922,757	0	7,922,757
Payment in Lieu of Taxes Receivable	517,636	0	517,636
Special Assessments Receivable	83,974	0	83,974
Nondepreciable Capital Assets	18,966,538	480,505	19,447,043
Depreciable Capital Assets, Net	59,908,351	6,759,566	66,667,917
Total Assets	128,612,785	10,557,165	139,169,950
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	268,886	0	268,886
Pension	3,077,383	62,804	3,140,187
Total Deferred Outflows of Resources	3,346,269	62,804	3,409,073
<u>Liabilities</u>			
Accrued Wages Payable	992,211	16,763	1,008,974
Accounts Payable	820,666	29,058	849,724
Contracts Payable	1,252,456	117,199	1,369,655
Due to Other Governments	565,301	5,703	571,004
Due to External Party	4,226	0	4,226
Retainage Payable	9,413	10,633	20,046
Accrued Interest Payable	43,600	4,983	48,583
Long-Term Liabilities			
Due Within One Year	1,163,932	166,279	1,330,211
Due in More Than One Year			
Net Pension Liability	16,931,527	345,541	17,277,068
Other Amounts Due in More Than One Year	11,375,473	1,420,676	12,796,149
Total Liabilities	33,158,805	2,116,835	35,275,640
<u>Deferred Inflows of Resources</u>			
Property Taxes	7,136,776	0	7,136,776
Payment in Lieu of Taxes	517,636	0	517,636
Pension	297,453	6,071	303,524
Total Deferred Inflows of Resources	7,951,865	6,071	7,957,936

(continued)

Marion County, Ohio
Statement of Net Position (continued)
Primary Government as of December 31, 2015

	Governmental Activities	Business-Type Activity	Total
<u>Net Position</u>			
Net Investment in Capital Assets	\$71,076,254	\$5,683,283	\$76,759,537
Restricted for:			
Capital Projects	2,501,745	0	2,501,745
Public Safety	2,914,973	0	2,914,973
Public Works	4,437,707	0	4,437,707
Health	7,529,414	0	7,529,414
Human Services	7,019,022	0	7,019,022
Other Purposes	2,223,971	0	2,223,971
Unrestricted (Deficit)	(6,854,702)	2,813,780	(4,040,922)
Total Net Position	\$90,848,384	\$8,497,063	\$99,345,447

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Activities
For the Year Ended December 31, 2015

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$6,264,600	\$2,252,327	\$203,877	\$0
Intergovernmental	319,097	0	0	0
Judicial	2,588,560	1,229,858	383,312	0
Public Safety	11,036,788	726,700	4,029,549	22,516
Intergovernmental	1,981	0	0	0
Public Works	5,881,623	457,712	4,534,650	4,286,877
Health	6,577,773	174,258	2,243,378	46,719
Human Services	11,620,375	225,849	8,542,076	0
Economic Development				
Intergovernmental	299,096	0	0	0
Conservation and Recreation				
Intergovernmental	15,000	0	0	0
Intergovernmental	20,100	0	0	0
Interest and Fiscal Charges	471,024	0	0	0
Total Governmental Activities	45,096,017	5,066,704	19,936,842	4,356,112
<u>Business-Type Activity</u>				
Sewer District	1,282,523	1,106,246	104,000	336,640
Total	\$46,378,540	\$6,172,950	\$20,040,842	\$4,692,752

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 (Restated - Note 3)

Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position

<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
(\$3,808,396)	\$0	(\$3,808,396)
(319,097)	0	(319,097)
(975,390)	0	(975,390)
(6,258,023)	0	(6,258,023)
(1,981)	0	(1,981)
3,397,616	0	3,397,616
(4,113,418)	0	(4,113,418)
(2,852,450)	0	(2,852,450)
(299,096)	0	(299,096)
(15,000)	0	(15,000)
(20,100)	0	(20,100)
<u>(471,024)</u>	<u>0</u>	<u>(471,024)</u>
(15,736,359)	0	(15,736,359)
<u>0</u>	<u>264,363</u>	<u>264,363</u>
<u>(15,736,359)</u>	<u>264,363</u>	<u>(15,471,996)</u>
2,301,018	0	2,301,018
2,591,203	0	2,591,203
271,247	0	271,247
1,150,626	0	1,150,626
672,619	0	672,619
593,478	0	593,478
10,856,692	0	10,856,692
1,672,555	0	1,672,555
1,823,669	0	1,823,669
240,150	894	241,044
<u>1,754,306</u>	<u>21,987</u>	<u>1,776,293</u>
<u>23,927,563</u>	<u>22,881</u>	<u>23,950,444</u>
8,191,204	287,244	8,478,448
<u>82,657,180</u>	<u>8,209,819</u>	<u>90,866,999</u>
<u><u>\$90,848,384</u></u>	<u><u>\$8,497,063</u></u>	<u><u>\$99,345,447</u></u>

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2015

	<u>General</u>	<u>Job and Family Services</u>	<u>Motor Vehicle Gasoline Tax</u>
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$5,113,552	\$736,058	\$2,451,565
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	2,375	0	923
Sales Taxes Receivable	2,810,798	0	0
Accrued Interest Receivable	42,121	0	0
Due from Other Governments	1,204,609	342,127	2,157,670
Interfund Receivable	663,954	0	587
Due from External Party	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	104,026	0	0
Property Taxes Receivable	2,615,622	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$12,557,057</u>	<u>\$1,078,185</u>	<u>\$4,610,745</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$381,358	\$139,735	\$64,945
Accounts Payable	273,649	56,135	116,712
Contracts Payable	5,911	0	146,013
Due to Other Governments	170,856	54,974	69,235
Interfund Payable	10,805	0	0
Due to External Party	0	25	0
Retainage Payable	0	0	9,413
Accrued Interest Payable	0	0	0
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>842,579</u>	<u>250,869</u>	<u>406,318</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes	2,339,009	0	0
Payment in Lieu of Taxes	0	0	0
Unavailable Revenue	2,942,098	0	1,832,157
	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	<u>5,281,107</u>	<u>0</u>	<u>1,832,157</u>
<u>Fund Balances</u>			
Nonspendable	628,227	0	0
Restricted	0	827,316	2,372,270
Assigned	1,394,791	0	0
Unassigned	4,410,353	0	0
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>6,433,371</u>	<u>827,316</u>	<u>2,372,270</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$12,557,057</u>	<u>\$1,078,185</u>	<u>\$4,610,745</u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$4,310,847	\$6,040,656	\$10,721,278	\$29,373,956
10,064	0	5,403	15,467
0	865,024	0	865,024
310	35,196	16,590	55,394
0	0	432,646	3,243,444
0	0	0	42,121
628,073	735,750	2,421,423	7,489,652
0	0	286,727	951,268
0	0	24,967	24,967
0	0	0	104,026
1,303,175	2,935,198	1,068,762	7,922,757
0	0	517,636	517,636
0	0	83,974	83,974
<u>\$6,252,469</u>	<u>\$10,611,824</u>	<u>\$15,579,406</u>	<u>\$50,689,686</u>
\$76,992	\$173,590	\$155,591	\$992,211
233,736	42,807	97,627	820,666
0	0	1,100,532	1,252,456
25,624	178,052	66,560	565,301
10,441	90	930,454	951,790
125	0	4,076	4,226
0	0	0	9,413
0	0	8,202	8,202
<u>346,918</u>	<u>394,539</u>	<u>2,363,042</u>	<u>4,604,265</u>
1,181,913	2,654,061	961,793	7,136,776
0	0	517,636	517,636
<u>655,739</u>	<u>804,584</u>	<u>1,845,477</u>	<u>8,080,055</u>
<u>1,837,652</u>	<u>3,458,645</u>	<u>3,324,906</u>	<u>15,734,467</u>
0	0	0	628,227
4,067,899	6,758,640	8,233,893	22,260,018
0	0	1,657,565	3,052,356
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,410,353</u>
<u>4,067,899</u>	<u>6,758,640</u>	<u>9,891,458</u>	<u>30,350,954</u>
<u>\$6,252,469</u>	<u>\$10,611,824</u>	<u>\$15,579,406</u>	<u>\$50,689,686</u>

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Marion County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2015

Total Governmental Fund Balances \$30,350,954

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. 78,874,889

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	33	
Sales Taxes Receivable	2,247,680	
Accrued Interest Receivable	40,241	
Due from Other Governments	4,922,146	
Delinquent Property Taxes Receivable	785,981	
Special Assessments Receivable	83,974	
		8,080,055

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 268,886

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

Accrued Interest Payable	(35,398)	
General Obligation Bonds Payable	(10,736,582)	
Ohio Public Works Commission Loans Payable	(90,069)	
Compensated Absences Payable	(1,632,857)	
Claims Payable	(79,897)	
		(12,574,803)

The net pension liability is not due and payable in the current period, therefore, the liability and related deferred outflows/inflows are not reported in the governmental funds.

Deferred Outflows - Pension	3,077,383	
Deferred Inflows - Pension	(297,453)	
Net Pension Liability	(16,931,527)	
		(14,151,597)

Net Position of Governmental Activities \$90,848,384

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, 2015

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Revenues</u>			
Property Taxes	\$2,291,920	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	10,669,303	0	0
Special Assessments	0	0	0
Charges for Services	2,525,129	210,334	329,747
Licenses and Permits	3,436	0	0
Fines and Forfeitures	146,938	0	9,765
Intergovernmental	2,450,105	5,182,268	4,043,883
Interest	243,094	0	469
Other	523,538	4,761	164,854
Total Revenues	18,853,463	5,397,363	4,548,718
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	5,167,102	0	0
Intergovernmental	0	0	0
Judicial	2,300,659	0	0
Public Safety	7,164,764	0	0
Intergovernmental	0	0	0
Public Works	12,399	0	4,919,876
Health	229,873	0	0
Human Services	438,690	5,521,940	0
Economic Development			
Intergovernmental	299,096	0	0
Conservation and Recreation	15,000	0	0
Intergovernmental	20,100	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	15,647,683	5,521,940	4,919,876
Excess of Revenues Over (Under) Expenditures	3,205,780	(124,577)	(371,158)
<u>Other Financing Sources (Uses)</u>			
Transfers - In	136,112	188,412	0
Transfers - Out	(1,793,150)	0	(43,210)
Total Other Financing Sources (Uses)	(1,657,038)	188,412	(43,210)
Changes in Fund Balances	1,548,742	63,835	(414,368)
Fund Balances at Beginning of Year	4,884,629	763,481	2,786,638
Fund Balances at End of Year	\$6,433,371	\$827,316	\$2,372,270

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$1,148,544	\$2,585,540	\$941,377	\$6,967,381
0	0	593,478	593,478
0	0	1,652,713	12,322,016
0	0	163,261	163,261
15,515	0	1,373,821	4,454,546
0	0	139,918	143,354
0	0	200,084	356,787
2,009,661	2,307,680	9,337,286	25,330,883
0	0	199	243,762
275,367	466,723	313,236	1,748,479
<u>3,449,087</u>	<u>5,359,943</u>	<u>14,715,373</u>	<u>52,323,947</u>
0	0	715,146	5,882,248
0	0	319,097	319,097
0	0	426,868	2,727,527
0	0	3,767,357	10,932,121
0	0	1,981	1,981
0	0	4,664,213	9,596,488
0	6,134,439	169,220	6,533,532
3,911,933	0	1,827,501	11,700,064
0	0	0	299,096
0	0	0	15,000
0	0	0	20,100
0	0	1,758,219	1,758,219
0	0	490,810	490,810
0	0	454,039	454,039
<u>3,911,933</u>	<u>6,134,439</u>	<u>14,594,451</u>	<u>50,730,322</u>
<u>(462,846)</u>	<u>(774,496)</u>	<u>120,922</u>	<u>1,593,625</u>
0	0	1,647,948	1,972,472
0	0	(136,112)	(1,972,472)
<u>0</u>	<u>0</u>	<u>1,511,836</u>	<u>0</u>
(462,846)	(774,496)	1,632,758	1,593,625
<u>4,530,745</u>	<u>7,533,136</u>	<u>8,258,700</u>	<u>28,757,329</u>
<u>\$4,067,899</u>	<u>\$6,758,640</u>	<u>\$9,891,458</u>	<u>\$30,350,954</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, 2015

Changes in Fund Balances - Total Governmental Funds \$1,593,625

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

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

Capital Outlay - Nondepreciable Capital Assets	5,856,263	
Capital Outlay - Depreciable Capital Assets	1,795,157	
Depreciation	<u>(2,781,535)</u>	4,869,885

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. (33,113)

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

Delinquent Property Taxes	19,332	
Sales Taxes	207,231	
Special Assessments	(51,729)	
Charges for Services	(7,659)	
Fines and Forfeitures	8,144	
Intergovernmental	784,031	
Interest	(2,944)	
Other	<u>6,868</u>	963,274

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>5,810</u>	490,810

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	1,543	
Amortization of Premium	2,151	
Amortization of Deferred Charge on Refunding	<u>(20,679)</u>	(16,985)

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	4,837	
Claims Payable	<u>(10,731)</u>	<u>(5,894)</u>

Except for amounts reported as dererred outflow/inflows, changes in the net pension liability are reported as pension expense on the statement of activities. (1,844,366)

(continued)

Marion County, Ohio
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities (continued)
For the Year Ended December 31, 2015

Contractually required contributions are reported as expenditures in governmental funds, however, the statement of net position reports these as deferred outflows.	<u>\$2,173,968</u>
Change in Net Position of Governmental Activities	<u><u>\$8,191,204</u></u>
See accompanying notes to the basic financial statements	

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,251,000	\$2,251,000	\$2,293,228	\$42,228
Sales Taxes	10,016,840	10,016,840	10,541,244	524,404
Charges for Services	2,537,074	2,564,449	2,492,574	(71,875)
Licenses and Permits	3,700	3,700	3,436	(264)
Fines and Forfeitures	140,000	140,000	145,726	5,726
Intergovernmental	2,083,787	2,189,676	2,224,166	34,490
Interest	217,000	167,655	198,998	31,343
Other	365,099	406,849	610,542	203,693
Total Revenues	17,614,500	17,740,169	18,509,914	769,745
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	5,128,701	5,132,629	4,682,590	450,039
Judicial	2,344,328	2,522,896	2,346,875	176,021
Public Safety	7,148,835	7,302,952	7,251,080	51,872
Public Works	17,100	19,217	13,427	5,790
Health	239,231	237,013	236,873	140
Human Services	467,795	482,673	470,045	12,628
Conservation and Recreation	15,000	15,000	15,000	0
Other	933,406	890,939	613,370	277,569
Intergovernmental	319,384	319,384	319,196	188
Total Expenditures	16,613,780	16,922,703	15,948,456	974,247
Excess of Revenues Over Expenditures	1,000,720	817,466	2,561,458	1,743,992
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	433,241	433,241
Advances - Out	0	0	(598,700)	(598,700)
Transfers - In	407,710	124,755	136,112	11,357
Transfers - Out	(1,832,565)	(1,871,398)	(1,793,150)	78,248
Total Other Financing Sources (Uses)	(1,424,855)	(1,746,643)	(1,822,497)	(75,854)
Changes in Fund Balance	(424,135)	(929,177)	738,961	1,668,138
Fund Balance at Beginning of Year	3,444,226	3,444,226	3,444,226	0
Prior Year Encumbrances Appropriated	330,407	330,407	330,407	0
Fund Balance at End of Year	\$3,350,498	\$2,845,456	\$4,513,594	\$1,668,138

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$275,000	\$275,000	\$210,334	(\$64,666)
Intergovernmental	6,865,000	6,865,000	5,050,278	(1,814,722)
Other	4,453	4,453	4,761	308
Total Revenues	7,144,453	7,144,453	5,265,373	(1,879,080)
<u>Expenditures</u>				
Current				
Human Services	7,511,265	6,317,849	6,040,641	277,208
Excess of Revenues Over Under Expenditures	(366,812)	826,604	(775,268)	(1,601,872)
<u>Other Financing Sources</u>				
Transfers - In	275,547	280,000	188,412	(91,588)
Changes in Fund Balance	(91,265)	1,106,604	(586,856)	(1,693,460)
Fund Balance at Beginning of Year	516,031	516,031	516,031	0
Prior Year Encumbrances Appropriated	351,515	351,515	351,515	0
Fund Balance at End of Year	\$776,281	\$1,974,150	\$280,690	(\$1,693,460)

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, 2015

	<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	\$329,250	\$279,250
Fines and Forfeitures	8,000	8,000	9,285	1,285
Intergovernmental	4,271,134	4,479,473	4,315,138	(164,335)
Interest	500	500	431	(69)
Other	100,000	126,420	165,063	38,643
Total Revenues	4,429,634	4,664,393	4,819,167	154,774
<u>Expenditures</u>				
Current				
Public Works	6,084,166	5,976,602	5,352,018	624,584
Excess of Revenues Under Expenditures	(1,654,532)	(1,312,209)	(532,851)	779,358
<u>Other Financing Uses</u>				
Transfers - Out	(43,210)	(43,210)	(43,210)	0
Changes in Fund Balance	(1,697,742)	(1,355,419)	(576,061)	779,358
Fund Balance at Beginning of Year	1,193,244	1,193,244	1,193,244	0
Prior Year Encumbrances Appropriated	1,270,068	1,270,068	1,270,068	0
Fund Balance at End of Year	\$765,570	\$1,107,893	\$1,887,251	\$779,358

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, 2015

	<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	\$1,148,519	\$103,519
Charges for Services	10,000	10,000	15,488	5,488
Intergovernmental	1,714,820	1,714,820	2,114,031	399,211
Other	61,000	63,491	268,666	205,175
Total Revenues	2,830,820	2,833,311	3,546,704	713,393
<u>Expenditures</u>				
Current				
Human Services	4,273,907	4,120,664	3,962,305	158,359
Changes in Fund Balance	(1,443,087)	(1,287,353)	(415,601)	871,752
Fund Balance at Beginning of Year	4,196,038	4,196,038	4,196,038	0
Prior Year Encumbrances Appropriated	273,833	273,833	273,833	0
Fund Balance at End of Year	<u>\$3,026,784</u>	<u>\$3,182,518</u>	<u>\$4,054,270</u>	<u>\$871,752</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, 2015

	<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	\$2,500,000	\$2,500,000	\$2,585,981	\$85,981
Intergovernmental	2,848,677	2,842,560	2,864,605	22,045
Other	0	14,046	457,357	443,311
Total Revenues	5,348,677	5,356,606	5,907,943	551,337
<u>Expenditures</u>				
Current				
Health	7,701,379	7,511,205	7,116,114	395,091
Changes in Fund Balance	(2,352,702)	(2,154,599)	(1,208,171)	946,428
Fund Balance at Beginning of Year	5,529,586	5,529,586	5,529,586	0
Prior Year Encumbrances Appropriated	846,265	846,265	846,265	0
Fund Balance at End of Year	\$4,023,149	\$4,221,252	\$5,167,680	\$946,428

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fund Net Position
Enterprise Fund
December 31, 2015

	Sewer District
<u>Assets</u>	
<u>Current Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$2,859,927
Accounts Receivable	341,719
Due from Other Governments	114,926
Interfund Receivable	522
Total Current Assets	3,317,094
<u>Noncurrent Assets</u>	
Nondepreciable Capital Assets	480,505
Depreciable Capital Assets, Net	6,759,566
Total Noncurrent Assets	7,240,071
Total Assets	10,557,165
<u>Deferred Outflows of Resources</u>	
Pension	62,804
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accrued Wages Payable	16,763
Accounts Payable	29,058
Contracts Payable	117,199
Due to Other Governments	5,703
Retainage Payable	10,633
Accrued Interest Payable	4,983
General Obligation Bonds Payable	135,000
Ohio Public Works Commission Loans Payable	20,810
Compensated Absences Payable	10,469
Total Current Liabilities	350,618
<u>Noncurrent Liabilities</u>	
General Obligation Bonds Payable	1,280,000
Ohio Public Works Commission Loans Payable	131,904
Net Pension Liability	345,541
Compensated Absences Payable	8,772
Total Long-Term Liabilities	1,766,217
Total Liabilities	2,116,835
<u>Deferred Inflows of Resources</u>	
Pension	6,071
<u>Net Position</u>	
Net Investment in Capital Assets	5,683,283
Unrestricted	2,813,780
Total Net Position	\$8,497,063

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, 2015

	Sewer District
<u>Operating Revenues</u>	
Charges for Services	\$1,106,246
Other	21,987
	1,128,233
<u>Operating Expenses</u>	
Personal Services	326,769
Fringe Benefits	80,934
Materials and Supplies	48,150
Contractual Services	361,075
Depreciation	359,212
Other	41,720
	1,217,860
Total Operating Expenses	1,217,860
Operating Loss	(89,627)
<u>Non-Operating Revenues (Expenses)</u>	
Operating Grants	104,000
Interest Revenue	894
Interest Expense	(64,663)
	40,231
Total Non-Operating Revenues (Expenses)	40,231
Loss before Contributions	(49,396)
Capital Contributions	336,640
Change in Net Position	287,244
Net Position at Beginning of Year (Restated - Note 3)	8,209,819
Net Position at End of Year	\$8,497,063

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2015

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,126,661
Cash Received from Other Revenues	21,987
Cash Payments for Personal Services	(379,303)
Cash Payments for Fringe Benefits	(81,958)
Cash Payments for Materials and Supplies	(43,324)
Cash Payments for Contractual Services	(251,064)
Cash Payments for Other Expenses	(41,720)
	351,279
Net Cash Provided by Operating Activities	351,279
<u>Cash Flows from Capital and Related Financing Activities</u>	
Capital Grants	336,640
Acquisition of Capital Assets	(639,410)
Cash Payments for Principal on General Obligation Bonds	(125,000)
Cash Payments for Interest on General Obligation Bonds	(65,105)
Cash Payments for Principal on Ohio Public Works Commission Loans	(41,620)
Ohio Public Works Commission Loans Issued	75,271
	(459,224)
Net Cash Used for Capital and Related Financing Activities	(459,224)
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	894
	894
Net Decrease in Cash and Cash Equivalents	(107,051)
Cash and Cash Equivalents at Beginning of Year	2,966,978
Cash and Cash Equivalents at End of Year	\$2,859,927
<u>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities</u>	
Operating Loss	(\$89,627)
<u>Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities</u>	
Depreciation	359,212
Changes in Assets and Liabilities	
Decrease in Accounts Receivable	20,329
Decrease in Interfund Receivable	86
Decrease in Accrued Wages Payable	(1,892)
Decrease in Accounts Payable	(6,695)
Increase in Contracts Payable	117,199
Decrease in Due to Other Governments	(28,831)
Increase in Retainage Payable	10,633
Decrease in Compensated Absences Payable	(22,408)
Decrease in Net Pension Liability	(6,371)
Decrease in Deferred Outflows - Pension	2,444
Decrease in Deferred Inflows - Pension	(2,800)
	359,212
Net Cash Provided by Operating Activities	\$351,279

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2015

Assets

Equity in Pooled Cash and Cash Equivalents	\$9,810,782
Cash and Cash Equivalents in Segregated Accounts	2,233,235
Due from Other Governments	2,594,563
Due from External Party	4,226
Property Taxes Receivable	42,911,773
Special Assessments Receivable	<u>3,457,995</u>
Total Assets	<u><u>\$61,012,574</u></u>

Liabilities

Due to Other Governments	\$51,017,509
Due to External Party	24,967
Undistributed Assets	9,522,577
Payroll Withholdings	<u>447,521</u>
Total Liabilities	<u><u>\$61,012,574</u></u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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. There were no component units of Marion County in 2015.

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. (CORSAs), 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)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 2015. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenues - Exchange and Nonexchange Transactions

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

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources include 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. For the County, deferred outflows of resources are also reported on the government-wide and enterprise fund statement of net position for pension and explained in Note 15 to the basic financial statements.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, unavailable revenue, and pension. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 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. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities on page 21. Deferred inflows of resources related to pension are reported on the government-wide and enterprise fund statement of net position and explained in Note 15 to the basic financial statements.

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 2015, 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, 2015.

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 2015 was \$243,094 which includes \$221,438 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.

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2015

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.

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, net pension liability and 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.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. Certain resources have also been assigned for auto title registration, capital improvements, and for other miscellaneous purposes.

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. Capital Contributions

Capital contributions arise from contributions of capital assets from other governments.

R. Internal Activity

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

S. Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the pension plans, and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

T. Estimates

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

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION

For 2015, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68". GASB Statement No. 68 established standards for measuring and recognizing pension liabilities, deferred outflows and deferred inflows of resources, and pension expenses/expenditures. The implementation of this statement had the following effect on net position as previously reported on December 31, 2014.

	Governmental Activities	Business-Type Activity/Enterprise Fund
Net Position December 31, 2014	\$97,138,379	\$8,505,354
Net Pension Liability	(16,549,100)	(337,737)
Deferred Outflows - Payment Subsequent to Measurement Date	2,067,901	42,202
Restated Net Position December 31, 2014	\$82,657,180	\$8,209,819

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred outflows or deferred inflows of resources as the information needed to generate these restatements was not available.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 4 - COMPLIANCE

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2015.

Fund Program/Object	Appropriations	Expenditures Plus Encumbrances	Excess
Job and Family Services			
Human Services			
Materials and Supplies	\$116,031	\$117,520	\$1,489
Contractual Services	1,667,010	1,675,663	8,653
Capital Outlay	71,425	72,425	1,000

The Auditor will review expenditures to ensure they are within amounts appropriated.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 5 - 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	\$1,548,742	\$63,835	(\$414,368)
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2014, Received in Cash 2015	1,143,624	210,089	463,062
Accrued 2015, Not Yet Received in Cash	(1,435,637)	(342,127)	(327,023)
Expenditure Accruals:			
Accrued 2014, Paid in Cash 2015	(656,470)	(316,364)	(274,351)
Accrued 2015, Not Yet Paid in Cash	842,579	250,869	406,318
Cash Adjustments:			
Unrecorded Activity 2014	246,227	2,210	134,615
Unrecorded Activity 2015	(260,176)	(2,162)	(205)
Fair Value of Investments	(37,593)	0	0
Advances - In	433,241	0	0
Advances - Out	(598,700)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(486,876)	(453,206)	(564,109)
Budget Basis	\$738,961	(\$586,856)	(\$576,061)

Changes in Fund Balance		
	Children Services	Developmental Disabilities
GAAP Basis	(\$462,846)	(\$774,496)
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2014, Received in Cash 2015	197,966	801,980
Accrued 2015, Not Yet Received in Cash	(93,906)	(247,499)
Expenditure Accruals:		
Accrued 2014, Paid in Cash 2015	(213,473)	(401,583)
Accrued 2015, Not Yet Paid in Cash	346,918	394,539
Cash Adjustments:		
Unrecorded Activity 2014	64,807	150,299
Unrecorded Activity 2015	(64,832)	(156,780)
Nonbudgeted Activity	1,510	(258,435)
Encumbrances Outstanding at Year End (Budget Basis)	(191,745)	(716,196)
Budget Basis	(\$415,601)	(\$1,208,171)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and the Government National Mortgage 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, 2015

NOTE 6 - 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, \$11,493,664 of the County's bank balance of \$32,630,396 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, 2015

NOTE 6 - 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, 2015, the County had the following investments:

	<u>Total</u>	<u>Less Than Six Months</u>	<u>Six Months to Two Years</u>	<u>Three Years to Five Years</u>
Negotiable Certificates of Deposit	\$1,495,207	\$0	\$1,249,268	\$245,939
Federal National Mortgage Association Notes	746,978	0	0	746,978
Federal Home Loan Mortgage Corporation Notes	2,000,300	0	0	2,000,300
Federal Home Loan Bank Notes	649,584	0	0	649,584
Ohio Local Government Notes	3,013,122	552,134	2,460,988	0
Ohio Local Government Bonds	1,904,319	0	1,904,319	0
Mutual Funds	1,699,749	1,699,749	0	0
STAR Ohio	624,443	624,443	0	0
Total Investments	<u>\$12,133,702</u>	<u>\$2,876,326</u>	<u>\$5,614,575</u>	<u>\$3,642,801</u>

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

The negotiable certificates of deposit are insured by the FDIC and/or SIPC. The federal agency securities carry a rating of Aaa by Moodys. The Ohio local government notes are not rated. Two of the Ohio local government bond issues are not rated, with a fair value of \$158,075. The remainder of Ohio local government bond securities carry a rating of Aa1, Aa2, or Aa3 by Moodys. The mutual funds carry a rating of Aaa by Moodys. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

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

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Negotiable Certificates of Deposit	\$1,495,207	12.32%
Federal National Mortgage Association	746,978	6.16
Federal Home Loan Mortgage Corporation	2,000,300	16.49
Federal Home Loan Bank	649,584	5.35
Ohio Local Government Securities	4,917,441	40.53

NOTE 7 - RECEIVABLES

Receivables at December 31, 2015, 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; and special assessments. All receivables are considered collectible in full and within one year, except for interfund and property taxes. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. As of December 31, 2015, delinquent special assessments were \$2,271.

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

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$6,587
Local Government	326,557
Casino Taxes	381,255
Homestead and Rollback	165,940
Grants	22,799
Charges for Services	37,966
Auditor of State	30,073
City of Marion	226,565
Other	6,867
Total General Fund	<u>1,204,609</u>
Job and Family Services	
Grants	<u>342,127</u>
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	134,408
Motor Vehicle License Tax	777,570
Gasoline Tax	1,245,591
Fines and Forfeitures	101
Total Motor Vehicle Gasoline Tax	<u>2,157,670</u>

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 7 - RECEIVABLES (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Children Services	
Homestead and Rollback	\$65,774
Tangible Personal Property Reimbursement	87,962
Grants	474,337
Total Children Services	628,073
Developmental Disabilities	
Homestead and Rollback	156,578
Tangible Personal Property Reimbursement	166,687
Grants	412,485
Total Developmental Disabilities	735,750
Total Major Funds	5,068,229
Nonmajor Funds	
Child Support Enforcement - Grants	39,205
Senior Services - Homestead and Rollback	45,896
North Central Ohio Rehabilitation Center - Grants	608,927
Other Public Safety	
Prison Reduction - Grants	167,874
Probation Improvement and Incentive - Grants	250,326
Jail Reduction - Grants	21,978
Felony Delinquent Care and Custody - Grants	98,682
SMART Ohio Pilot Grant - Grants	175,850
Indigent Drivers Interlock - Fines and Forfeitures	11
Other	
Dog and Kennel - Fines and Forfeitures	50
Community Development Block Grant - Grants	5,000
Specialized Docket - Grants	67,773
Law Library - Fines and Forfeitures	10,179
Law Library - Other Revenue	1,094
Indigent Drivers Alcohol Treatment - Charges for	
Services	15
Marca - Homestead and Rollback	15,513
Marca - Tangible Personal Property Reimbursement	19,159
Ohio Public Works - Grants	893,891
Total Nonmajor Funds	2,421,423
Total Governmental Activities	\$7,489,652
Business-Type Activity	
Sewer	
Ohio Public Works - Grants	\$104,000
Ohio Public Works	10,926
Total Business-Type Activity	\$114,926

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 7 - RECEIVABLES (continued)

Agency Funds	
Motor Vehicle License and Gasoline Tax	\$878,777
Municipal Permissive License Tax	81,131
Library Local Government	1,022,352
Local Government	516,614
Homestead and Rollback	57,370
Tangible Personal Property Reimbursement	38,319
Total Agency Funds	<u>\$2,594,563</u>

NOTE 8 - 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 9 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2015 represent the collection of 2014 taxes. Real property taxes received in 2015 were levied after October 1, 2014, on the assessed values as of January 1, 2014, 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 2015 represent the collection of 2014 taxes. Public utility real and tangible personal property taxes received in 2015 became a lien on December 31, 2013, were levied after October 1, 2014, 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, 2015

NOTE 9 - PROPERTY TAXES (continued)

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2015, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2015 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, 2015, was \$11.17 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2015 property tax receipts were based are as follows:

Category	Amount
Real Property	\$1,033,350,350
Public Utility Personal Property	85,801,420
Total Assessed Value	\$1,119,151,770

NOTE 10 - PAYMENT IN LIEU OF TAXES

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

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015, was as follows:

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$1,876,653	\$20,353	\$0	\$1,897,006
Land Improvements	11,397,369	0	0	11,397,369
Construction in Progress	1,392,726	5,835,910	(1,556,473)	5,672,163
Total Nondepreciable Capital Assets	14,666,748	5,856,263	(1,556,473)	18,966,538

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 11 - CAPITAL ASSETS (continued)

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Governmental Activities (continued)				
Depreciable Capital Assets				
Buildings	\$30,081,132	\$1,556,473	\$0	\$31,637,605
Improvements Other than Buildings	2,785,815	0	0	2,785,815
Roads, Bridges, Culverts, and Traffic Signals	61,858,544	1,037,658	(94,736)	62,801,466
Machinery and Equipment	2,864,414	183,290	(33,267)	3,014,437
Vehicles	5,293,413	574,209	(329,778)	5,537,844
Total Depreciable Capital Assets	<u>102,883,318</u>	<u>3,351,630</u>	<u>(457,781)</u>	<u>105,777,167</u>
Less Accumulated Depreciation for				
Buildings	(14,901,221)	(693,533)	0	(15,594,754)
Improvements Other than Buildings	(2,353,158)	(76,083)	0	(2,429,241)
Roads, Bridges, Culverts, and Traffic Signals	(20,132,149)	(1,550,129)	63,812	(21,618,466)
Machinery and Equipment	(2,510,730)	(78,643)	33,267	(2,556,106)
Vehicles	(3,614,691)	(383,147)	327,589	(3,670,249)
Total Accumulated Depreciation	<u>(43,511,949)</u>	<u>(2,781,535)</u>	<u>424,668</u>	<u>(45,868,816)</u>
Total Depreciable Capital Assets, Net	<u>59,371,369</u>	<u>570,095</u>	<u>(33,113)</u>	<u>59,908,351</u>
Governmental Activities Capital Assets, Net	<u>\$74,038,117</u>	<u>\$6,426,358</u>	<u>(\$1,589,586)</u>	<u>\$78,874,889</u>
	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Construction in Progress	328,211	493,375	(518,649)	302,937
Total Nondepreciable Capital Assets	<u>505,779</u>	<u>493,375</u>	<u>(518,649)</u>	<u>480,505</u>
Depreciable Capital Assets				
Buildings	11,145,775	518,649	0	11,664,424
Machinery and Equipment	472,949	0	0	472,949
Vehicles	201,046	146,035	(78,690)	268,391
Sewer Lines	3,322,636	0	0	3,322,636
Total Depreciable Capital Assets	<u>15,142,406</u>	<u>664,684</u>	<u>(78,690)</u>	<u>15,728,400</u>
Less Accumulated Depreciation for				
Buildings	(7,342,598)	(252,744)	0	(7,595,342)
Machinery and Equipment	(248,267)	(28,808)	0	(277,075)
Vehicles	(187,834)	(11,208)	78,690	(120,352)
Sewer Lines	(909,613)	(66,452)	0	(976,065)
Total Accumulated Depreciation	<u>(8,688,312)</u>	<u>(359,212)</u>	<u>78,690</u>	<u>(8,968,834)</u>
Total Depreciable Capital Assets, Net	<u>6,454,094</u>	<u>305,472</u>	<u>0</u>	<u>6,759,566</u>
Business-Type Activity Capital Assets, Net	<u>\$6,959,873</u>	<u>\$798,847</u>	<u>(\$518,649)</u>	<u>\$7,240,071</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 11 - CAPITAL ASSETS (continued)

The Sewer enterprise fund accepted contributions of depreciable capital assets from outside sources with a fair value of \$336,640.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$447,949
Judicial	13,346
Public Safety	251,454
Public Works	1,726,287
Health	275,267
Human Services	67,232
Depreciation Expense - Governmental Activities	\$2,781,535

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2015, the General Fund had an interfund receivable, in the amount of \$663,954; \$8,078 from the Children Services Fund and \$655,876 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 \$587; \$90 from the Development Disabilities Fund and \$497 from other governmental funds for services provided.

Other governmental funds had an interfund receivable, in the amount of \$286,727; \$10,518 from the General Fund, \$2,363 from the Children Services Fund and \$273,846 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 \$522; \$287 from the General Fund and \$235 from other governmental funds for services provided.

Interfund receivables in the General Fund and other governmental funds, in the amount of \$524,655 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, 2015

NOTE 13 - RISK MANAGEMENT

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

<u>CORSA</u>	
Property	\$124,592,806
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

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, 2015, 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 2015 were as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2015	\$69,166	\$11,257	\$526	\$79,897
2014	39,799	33,126	3,759	69,166

In 2015, 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, 2015

NOTE 13 - 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 14 - OTHER SIGNIFICANT COMMITMENTS

The County has several outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2015:

Vendor	Contract Amount	Amount Paid as of 12/31/15	Outstanding Balance
Ohio Specialty Services	\$447,000	\$155,166	\$291,834
Ours Excavating LTD	300,388	45,550	254,838
Owens Electric	253,540	97,431	156,109
Park Enterprises Construction	1,234,544	858,975	375,569

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2016 are as follows:

General Fund	\$486,876
Job and Family Services Fund	453,206
Motor Vehicle Gasoline Tax Fund	564,109
Children Services Fund	191,745
Developmental Disabilities Fund	716,196
Other Governmental Funds	1,583,285
Total	\$3,995,417

NOTE 15 - DEFINED BENEFIT PENSION PLAN

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions, between an employer and its employees, of salaries and benefits for employee services. Pensions are provided to an employee on a deferred payment basis as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables including estimated average life expectancies, earnings on investments, cost of living adjustments, and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation, including pension.

GASB Statement No. 68 assumes the liability is solely the obligation of the employer because (1) they benefit from employee services, and (2) State statute requires all funding to come from the employers. All contributions to date have come solely from the employer (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within thirty years. If the amortization period exceeds thirty years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually required pension contribution outstanding at the end of the year is included as an intergovernmental payable on both the accrual and modified accrual basis of accounting.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS' CAFR referenced above for additional information).

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Members not in other groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 years
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

When a benefit recipient has received benefits for twelve months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows.

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0 %	*	**
2015 Actual Contribution Rates			
Employer			
Pension	12.0 %	16.1 %	16.1 %
Postemployment Health Care Benefits	2.0	2.0	2.0
Total Employer	14.0 %	18.1 %	18.1 %
Total Employee	10.0 %	12.0 %	13.0 %

* This rate is determined by OPERS' Board and has no maximum rate established by the ORC.

** This rate is also determined by OPERS' Board but is limited by the ORC to not more than 2 percent greater than the public safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$2,218,335 for 2015. Of this amount, \$197,259 is reported as an intergovernmental payable.

Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension

The net pension liability for OPERS was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Following is information related to the proportionate share and pension expense.

Proportionate Share of the Net Pension Liability	\$17,277,068
Proportion of the Net Pension Liability	0.14324600%
Pension Expense	\$1,882,006

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following source.

Deferred Outflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$921,852
County contributions subsequent to the measurement date	<u>2,218,335</u>
Total Deferred Outflows of Resources	<u>\$3,140,187</u>
 Deferred Inflows of Resources	
Difference between expected and actual experience	<u>\$303,524</u>

\$2,218,335 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

Year Ending December 31,	
2016	\$90,416
2017	90,416
2018	207,033
2019	<u>230,463</u>
Total	<u>\$618,328</u>

Actuarial Assumptions

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement.

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent, including wage inflation
COLA or Ad Hoc COLA	3 percent simple
Investment Rate of Return	8 percent
Actuarial Cost Method	individual entry age

Mortality rates were based on the RP-2000 Mortality Table projected twenty years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 Mortality Table with no projections. For males, 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio, and the Defined Contribution portfolio. The Defined Benefits portfolio includes the investment assets of the traditional pension plan, the defined benefit component of the combined plan, the annuitized accounts of the member-directed plan, and the VEBA Trust. Within the Defined Benefits portfolio, contributions into the plans are all recorded at the same time and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money-weighted rate of return, net of investment expenses, for the Defined Benefits portfolio was 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefits portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plan.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

The table below displays the board approved asset allocation policy for 2014 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other Investments	18.00	4.59
Total	100.00 %	5.28 %

Discount Rate - The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7 percent) or one percentage point higher (9 percent) than the current rate.

	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
County's Proportionate Share of the Net Pension Liability	\$31,784,855	\$17,277,068	\$5,058,016

NOTE 16 - POSTEMPLOYMENT BENEFITS

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 16 - POSTEMPLOYMENT BENEFITS (continued)

OPERS maintains two cost-sharing multiple-employer defined benefit postemployment health care trusts which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a health reimbursement arrangement, and Medicare Part B premium reimbursements to qualifying benefit recipients of both the traditional pension and combined plans. Members of the member-directed plan do not qualify for ancillary benefits including OPERS sponsored health care coverage.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in Government Accounting Standards Board (GASB) Statement No. 45. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board 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/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their 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 earnable salary of active members. In 2015, state and local employers contributed 14 percent of earnable salary. This is the maximum employer contribution rate permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees and the traditional pension and combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a retiree medical account for member-directed plan members.

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. The portion of the employer contribution allocated to health care for members in both the traditional pension and combined plans was 2 percent for 2015. As recommended by the OPERS actuary, the portion of the employer contribution allocated to health care beginning January 1, 2016, remained at 2 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the VEBA for participants in the member-directed plan was 4.5 percent for 2015.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 16 - POSTEMPLOYMENT BENEFITS (continued)

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing multiple-employer trusts. The corresponding contribution for the years ended December 31, 2015, 2014, and 2013 was \$360,496, \$342,809, and \$172,451, respectively. For 2015, 90 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

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

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

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

B. Health Care Benefits

The County 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 18 - LONG-TERM OBLIGATIONS

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation 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			
Fountain Place Wastewater Treatment Plant	2015	0	75,271
Influent Screen Replacement	2015	0	10,926
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, 2015

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

The County's long-term obligations activity for the year ended December 31, 2015, was as follows:

	Restated Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
Various Purpose Refunding	\$6,695,000	\$0	\$355,000	\$6,340,000	\$390,000
Bond Premium	28,733	0	2,151	26,582	0
Courthouse Improvement	1,185,000	0	30,000	1,155,000	35,000
Various Purpose Bonds	3,315,000	0	100,000	3,215,000	140,000
Total General Obligation Bonds	11,223,733	0	487,151	10,736,582	565,000
Other Long-Term Obligations					
Ohio Public Works					
Commission Loans	95,879	0	5,810	90,069	5,811
Net Pension Liability					
Ohio Public Employees					
Retirement System	16,549,100	382,427	0	16,931,527	0
Compensated Absences	1,637,694	868,922	873,759	1,632,857	557,732
Claims Payable	69,166	11,257	526	79,897	35,389
Total Governmental Activities	\$29,575,572	\$1,262,606	\$1,367,246	\$29,470,932	\$1,163,932
	Restated Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015	Due Within One Year
<u>Business-Type Activity</u>					
General Obligation Bonds					
Sewer Improvements					
Refunding	\$1,540,000	\$0	\$125,000	\$1,415,000	\$135,000
Ohio Public Works					
Commission Loans	108,137	86,197	41,620	152,714	20,810
Net Pension Liability					
Ohio Public Employees					
Retirement System	337,737	7,804	0	345,541	0
Compensated Absences	41,649	0	22,408	19,241	10,469
Total Business-Type Activity	\$2,027,523	\$94,001	\$189,028	\$1,932,496	\$166,279

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, 2015

NOTE 18 - 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, 2015, 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, 2034, are subject to mandatory sinking fund redemption, in part by lot, on December 1, in each of the years 2016 through 2033 (with the balance of \$100,000 to be paid at stated maturity on December 1, 2034), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date according to the following schedule:

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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, 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.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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 \$152,714, payable through July 2020. For the current year, principal paid and total net revenues were \$41,620 and \$269,585, respectively.

For the OPWC loans, \$10,926 of the outstanding balance was for items that were not capitalized.

Business-Type Activity Refunding General Obligation Bonds

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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.

Net Pension Liability

The County pays obligations related to employee compensation from the fund benefitting from their service. For additional information related to the net pension liability, see Note 15 to the basic financial statements.

Compensated Absences

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

The County's overall debt limitation was \$20,427,584 at December 31, 2015.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 18 - 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
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	635,000	339,458	5,811
2021-2025	3,575,000	1,309,038	29,054
2026-2030	3,015,000	608,229	29,054
2031-2035	1,130,000	127,238	2,906
	<u>\$10,710,000</u>	<u>\$3,956,700</u>	<u>\$90,069</u>

The OPWC Fountain Place Wastewater Treatment Plant and Influent Screen Replacement projects have not been completed. An amortization schedule for the repayment of these loans will not be available until the projects are completed and, therefore, are not included in the following schedule.

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
2016	\$135,000	\$59,790	\$20,810
2017	140,000	54,390	24,960
2018	145,000	48,790	8,299
2019	150,000	42,809	8,299
2020	155,000	36,621	4,149
2021-2024	690,000	77,204	0
	<u>\$1,415,000</u>	<u>\$319,604</u>	<u>\$66,517</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2015
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	1,955,000
Revenue Bonds		
Cardinal One Portfolio	21,447,000	17,148,590
Avalon Lakes	8,950,000	8,090,000
YMCA	3,500,000	2,418,949
Turning Point	900,000	679,944
United Church Homes	5,480,000	4,910,000
Toledo Central Catholic High School	3,120,000	921,208

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 19 - INTERFUND TRANSFERS

During 2015, the following transfers were made:

		Transfers Out			
		General	Motor Vehicle Gasoline Tax	Other Governmental	Total
Transfers In	General	\$0	\$0	\$136,112	\$136,112
	Job and Family Services	188,412	0	0	188,412
	Other Governmental	1,604,738	43,210	0	1,647,948
	Total	\$1,793,150	\$43,210	\$136,112	\$1,972,472

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 Motor Vehicle Gasoline Tax Fund to other governmental funds was to move money for projects. 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, 2015

NOTE 20 - FUND BALANCE

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

Fund Balance	General	Job and Family Services	Motor Vehicle Gasoline Tax
Nonspendable for			
Interfund Loans	\$524,655	\$0	\$0
Unclaimed Moneys	103,572	0	0
Total Nonspendable	<u>628,227</u>	<u>0</u>	<u>0</u>
Restricted for			
Job and Family Services Operations	0	827,316	0
Road, Bridge, and Ditch Repair/ Improvement	0	0	2,372,270
Total Restricted	<u>0</u>	<u>827,316</u>	<u>2,372,270</u>
Assigned for			
Document Recording	64,804	0	0
Sheriff Operations	26,211	0	0
Underground Storage	11,925	0	0
Unpaid Obligations	207,064	0	0
Vehicle Titling	1,084,787	0	0
Total Assigned	<u>1,394,791</u>	<u>0</u>	<u>0</u>
Unassigned	<u>4,410,353</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u><u>\$6,433,371</u></u>	<u><u>\$827,316</u></u>	<u><u>\$2,372,270</u></u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 20 - FUND BALANCE (continued)

Fund Balance	Children Services	Developmental Disabilities	Other Governmental
Restricted for			
Capital Improvements	\$0	\$0	\$37,466
Child Support Enforcement	0	0	1,862,675
Children Services Operations	4,067,899	0	0
Court Operations	0	0	525,365
Delinquent Tax Collections	0	0	154,657
Developmental Disabilities Operations	0	6,758,640	1,073,708
Dog and Kennel Operations	0	0	246,229
E911 Operations	0	0	424,972
Economic Development	0	0	52,140
Emergency Management	0	0	23,034
Juvenile Detention Operations	0	0	147,388
Litter Control	0	0	32,001
Probation Activities	0	0	426,252
Prosecutor Operations	0	0	439,878
Real Estate Assessment	0	0	881,538
Road, Bridge, and Ditch Repair/ Improvement	0	0	870,628
Senior Citizens	0	0	40,761
Sheriff Operations	0	0	993,230
Voter Registration	0	0	1,971
Total Restricted	4,067,899	6,758,640	8,233,893
Assigned for			
Capital Improvements	0	0	1,628,775
Debt Service	0	0	28,790
Total Assigned	0	0	1,657,565
Total Fund Balance	\$4,067,899	\$6,758,640	\$9,891,458

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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.

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 2015, the County contributed tax revenues of \$1,024,616 which represents 21 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, 2015. 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 2015, \$30,000 in contributions was made by the Marion County Board of DD to Northland Homes and Properties, Inc. for operational costs.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 21 - JOINT VENTURES (continued)

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 2015, the County paid membership dues of \$59,266 toward the operation of the Commission. Information can be obtained from the Marion County Regional Planning Commission, 222 West Center Street, Marion, Ohio 43302.

B. Marion County Family and Children First Council

The Marion County Family and Children First Council (Council) provides services to multi-need youth in Marion County. There are fifteen organizations which are members of the Council, including the County. The operation of the Council is controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council who determines how the case is to be handled. In 2015, 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, 117 East High Street, Suite 257, Mount Vernon, Ohio 43050.

D. Clearwater Council of Governments

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS (continued)

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, 222 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.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 23 - INSURANCE POOLS (continued)

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 2015, Marion County provided facilities, certain equipment, transportation, and salaries for the administration, implementation, and supervision of programs for MARCA Industries. MARCA, a legally separate not-for-profit corporation that provides sheltered employment for mentally disabled or handicap adults in Marion County, reported \$156,372 for such contribution. The cost for additional habilitative services provided directly to MARCA's clients by the County was not available.

NOTE 25 - CONTINGENT LIABILITIES

A. Litigation

The County is a party to 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, 2015, to December 31, 2015, 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
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net Pension Liability
 Ohio Public Employees Retirement System - Traditional Plan
 Last Two Years (1)

	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.14324600%	0.14324600%
County's Proportionate Share of the Net Pension Liability	\$17,277,068	\$16,886,837
County's Covered Employee Payroll	\$17,140,420	\$17,245,135
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Employee Payroll	100.80%	97.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date which is the prior year end.

Marion County, Ohio
 Required Supplementary Information
 Schedule of the County's Contributions
 Ohio Public Employees Retirement System - Traditional Plan
 Last Three Years (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$2,218,335	\$2,110,103	\$2,299,084
Contributions in Relation to the Contractually Required Contribution	<u>(2,218,335)</u>	<u>(2,110,103)</u>	<u>(2,299,084)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Employee Payroll	\$18,024,804	\$17,140,420	\$17,245,135
Contributions as a Percentage of Covered Employee Payroll	12.31%	12.31%	13.33%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's
 measurement date which is the prior
 year end.

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:

Marmet Trust Fund	DWI Education Fund
Drug Law Enforcement Fund	Jail Reduction Fund
Disaster Services Fund	Canine Fund
Enhanced 911 Fund	Sheriff Training Fund
Prosecutor Law Enforcement Fund	Felony Delinquent Care and Custody Fund
Sheriff Law Enforcement Fund	Web Check Fund
Electronic Monitoring Fund	Concealed Weapon Law Fund
Prison Reduction Fund	SMART Ohio Pilot Grant Fund
Indigent Guardianship Fund	Indigent Drivers Interlock Fund
County Probation Services Fund	FIRST Court 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
Ohio Children's Trust Fund	Law Library Fund
Prepayment Interest Fund	Indigent Drivers Alcohol Treatment Fund
Community Development Block Grant Fund	Moving Ohio Forward Fund
Delinquent Real Estate Tax Assessment Fund	Family Dependent Treatment Fund
Family Court Programs Fund	Board of Elections Grant Fund
Specialized Docket Fund	Treasurer Tax Certificate Fund
Common Pleas Special Project Fund	Prosecutor's Diversion
Litter Control and Recycling Fund	

(continued)

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

Capital Improvement Fund - To account for 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.

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.

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, 2015

	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	\$5,967,732	\$28,790	\$4,724,756	\$10,721,278
Cash and Cash Equivalents in Segregated Accounts	5,403	0	0	5,403
Accounts Receivable	14,490	0	2,100	16,590
Sales Taxes Receivable	0	0	432,646	432,646
Due from Other Governments	1,492,860	0	928,563	2,421,423
Interfund Receivable	12,881	0	273,846	286,727
Due from External Party	24,967	0	0	24,967
Property Taxes Receivable	761,551	0	307,211	1,068,762
Payment in Lieu of Taxes Receivable	0	0	517,636	517,636
Special Assessments Receivable	33,513	0	50,461	83,974
Total Assets	\$8,313,397	\$28,790	\$7,237,219	\$15,579,406
<u>Liabilities</u>				
Accrued Wages Payable	\$155,591	\$0	\$0	\$155,591
Accounts Payable	92,491	0	5,136	97,627
Contracts Payable	0	0	1,100,532	1,100,532
Due to Other Governments	66,560	0	0	66,560
Interfund Payable	33,873	0	896,581	930,454
Due to External Party	4,076	0	0	4,076
Accrued Interest Payable	0	0	8,202	8,202
Total Liabilities	352,591	0	2,010,451	2,363,042
<u>Deferred Inflows of Resources</u>				
Property Taxes	683,171	0	278,622	961,793
Payment in Lieu of Taxes	0	0	517,636	517,636
Unavailable Revenue	1,120,409	0	725,068	1,845,477
Total Deferred Inflows of Resources	1,803,580	0	1,521,326	3,324,906
<u>Fund Balances</u>				
Restricted	6,157,226	0	2,076,667	8,233,893
Assigned	0	28,790	1,628,775	1,657,565
Total Fund Balances	6,157,226	28,790	3,705,442	9,891,458
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$8,313,397	\$28,790	\$7,237,219	\$15,579,406

Marion County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,890,247	\$40,761	\$900,193	\$216,961
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	3,310
Due from Other Governments	39,205	45,896	0	608,927
Interfund Receivable	0	0	0	0
Due from External Party	0	0	0	0
Property Taxes Receivable	0	761,551	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,929,452</u>	<u>\$848,208</u>	<u>\$900,193</u>	<u>\$829,198</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$26,643	\$0	\$15,899	\$46,430
Accounts Payable	28	0	7,737	10,031
Due to Other Governments	8,277	0	5,364	16,187
Interfund Payable	31,829	0	0	235
Due to External Party	0	0	0	0
Total Liabilities	<u>66,777</u>	<u>0</u>	<u>29,000</u>	<u>72,883</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	683,171	0	0
Unavailable Revenue	0	124,276	0	608,927
Total Deferred Inflows of Resources	0	807,447	0	608,927
<u>Fund Balances</u>				
Restricted	<u>1,862,675</u>	<u>40,761</u>	<u>871,193</u>	<u>147,388</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,929,452</u>	<u>\$848,208</u>	<u>\$900,193</u>	<u>\$829,198</u>

<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$1,730,201	\$1,189,369	\$5,967,732
5,403	0	5,403
715	10,465	14,490
714,721	84,111	1,492,860
0	12,881	12,881
4,882	20,085	24,967
0	0	761,551
0	33,513	33,513
<u>\$2,455,922</u>	<u>\$1,350,424</u>	<u>\$8,313,397</u>
\$49,108	\$17,511	\$155,591
52,839	21,856	92,491
31,165	5,567	66,560
0	1,809	33,873
4,076	0	4,076
<u>137,188</u>	<u>46,743</u>	<u>352,591</u>
0	0	683,171
<u>270,776</u>	<u>116,430</u>	<u>1,120,409</u>
270,776	116,430	1,803,580
<u>2,047,958</u>	<u>1,187,251</u>	<u>6,157,226</u>
<u>\$2,455,922</u>	<u>\$1,350,424</u>	<u>\$8,313,397</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$2,104,339	\$635,378	\$1,073,708	\$66,594	\$662,918
Accounts Receivable	2,100	0	0	0	0
Sales Taxes Receivable	432,646	0	0	0	0
Due from Other Governments	0	0	34,672	0	893,891
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	307,211	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	50,461	0	0	0
Total Assets	<u>\$2,539,085</u>	<u>\$685,839</u>	<u>\$1,415,591</u>	<u>\$66,594</u>	<u>\$1,556,809</u>
<u>Liabilities</u>					
Accounts Payable	\$5,136	\$0	\$0	\$0	\$0
Contracts Payable	171,180	0	0	0	929,352
Interfund Payable	431,154	465,427	0	0	0
Accrued Interest Payable	2,850	5,352	0	0	0
Total Liabilities	<u>610,320</u>	<u>470,779</u>	<u>0</u>	<u>0</u>	<u>929,352</u>
<u>Deferred Inflows of Resources</u>					
Property Taxes	0	0	278,622	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	299,990	50,461	63,261	0	311,356
Total Deferred Inflows of Resources	<u>299,990</u>	<u>50,461</u>	<u>341,883</u>	<u>0</u>	<u>311,356</u>
<u>Fund Balances</u>					
Restricted	0	164,599	1,073,708	66,594	316,101
Assigned	1,628,775	0	0	0	0
Total Fund Balances	<u>1,628,775</u>	<u>164,599</u>	<u>1,073,708</u>	<u>66,594</u>	<u>316,101</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$2,539,085</u>	<u>\$685,839</u>	<u>\$1,415,591</u>	<u>\$66,594</u>	<u>\$1,556,809</u>

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$75	\$37,246	\$144,498	\$4,724,756
0	0	0	2,100
0	0	0	432,646
0	0	0	928,563
273,626	220	0	273,846
0	0	0	307,211
0	0	517,636	517,636
0	0	0	50,461
<u>\$273,701</u>	<u>\$37,466</u>	<u>\$662,134</u>	<u>\$7,237,219</u>
\$0	\$0	\$0	\$5,136
0	0	0	1,100,532
0	0	0	896,581
0	0	0	8,202
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,010,451</u>
0	0	0	278,622
0	0	517,636	517,636
0	0	0	725,068
<u>0</u>	<u>0</u>	<u>517,636</u>	<u>1,521,326</u>
273,701	37,466	144,498	2,076,667
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,628,775</u>
<u>273,701</u>	<u>37,466</u>	<u>144,498</u>	<u>3,705,442</u>
<u>\$273,701</u>	<u>\$37,466</u>	<u>\$662,134</u>	<u>\$7,237,219</u>

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Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$670,622	\$0	\$270,755	\$941,377
Payment in Lieu of Taxes	0	30,955	562,523	593,478
Sales Taxes	0	0	1,652,713	1,652,713
Special Assessments	39,822	0	123,439	163,261
Charges for Services	1,373,821	0	0	1,373,821
Licenses and Permits	139,918	0	0	139,918
Fines and Forfeitures	200,084	0	0	200,084
Intergovernmental	5,241,352	31,841	4,064,093	9,337,286
Interest	199	0	0	199
Other	260,992	0	52,244	313,236
Total Revenues	7,926,810	62,796	6,725,767	14,715,373
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	697,671	17,475	0	715,146
Intergovernmental	0	0	319,097	319,097
Judicial	426,868	0	0	426,868
Public Safety	3,767,357	0	0	3,767,357
Intergovernmental	1,981	0	0	1,981
Public Works	281,645	0	4,382,568	4,664,213
Health	169,220	0	0	169,220
Human Services	1,827,501	0	0	1,827,501
Capital Outlay	0	0	1,758,219	1,758,219
Debt Service				
Principal Retirement	0	390,000	100,810	490,810
Interest and Fiscal Charges	0	377,348	76,691	454,039
Total Expenditures	7,172,243	784,823	6,637,385	14,594,451
Excess of Revenues Over (Under) Expenditures	754,567	(722,027)	88,382	120,922
<u>Other Financing Sources (Uses)</u>				
Transfers - In	12,428	736,072	899,448	1,647,948
Transfers - Out	0	0	(136,112)	(136,112)
Total Other Financing Sources (Uses)	12,428	736,072	763,336	1,511,836
Changes in Fund Balances	766,995	14,045	851,718	1,632,758
Fund Balances at Beginning of Year	5,390,231	14,745	2,853,724	8,258,700
Fund Balances at End of Year	\$6,157,226	\$28,790	\$3,705,442	\$9,891,458

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Revenues</u>				
Property Taxes	\$0	\$670,622	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	683,567	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	105	0
Intergovernmental	1,163,972	93,723	0	1,319,734
Interest	0	0	0	0
Other	788	0	4,518	85,836
Total Revenues	1,164,760	764,345	688,190	1,405,570
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	559,388	0
Judicial	0	0	0	0
Public Safety	0	0	0	1,407,849
Intergovernmental	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,060,758	764,766	0	0
Total Expenditures	1,060,758	764,766	559,388	1,407,849
Excess of Revenues Over (Under) Expenditures	104,002	(421)	128,802	(2,279)
<u>Other Financing Sources</u>				
Transfers In	0	0	0	0
Changes in Fund Balances	104,002	(421)	128,802	(2,279)
Fund Balances at Beginning of Year	1,758,673	41,182	742,391	149,667
Fund Balances at End of Year	\$1,862,675	\$40,761	\$871,193	\$147,388

<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$0	\$0	\$670,622
0	39,822	39,822
172,962	517,292	1,373,821
0	139,918	139,918
70,248	129,731	200,084
2,400,673	263,250	5,241,352
19	180	199
99,786	70,064	260,992
<u>2,743,688</u>	<u>1,160,257</u>	<u>7,926,810</u>
0	138,283	697,671
0	426,868	426,868
2,359,508	0	3,767,357
1,981	0	1,981
0	281,645	281,645
0	169,220	169,220
0	1,977	1,827,501
<u>2,361,489</u>	<u>1,017,993</u>	<u>7,172,243</u>
382,199	142,264	754,567
0	12,428	12,428
382,199	154,692	766,995
<u>1,665,759</u>	<u>1,032,559</u>	<u>5,390,231</u>
<u><u>\$2,047,958</u></u>	<u><u>\$1,187,251</u></u>	<u><u>\$6,157,226</u></u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Revenues</u>					
Property Taxes	\$0	\$0	\$270,755	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Sales Taxes	1,652,713	0	0	0	0
Special Assessments	0	123,439	0	0	0
Intergovernmental	22,516	0	66,056	0	3,975,521
Other	51,845	0	399	0	0
Total Revenues	1,727,074	123,439	337,210	0	3,975,521
<u>Expenditures</u>					
Current					
Public Safety					
Intergovernmental	0	0	0	0	0
Public Works	0	0	0	0	4,382,568
Capital Outlay	1,467,253	69,627	193,183	0	0
Debt Service					
Principal Retirement	0	0	0	5,810	0
Interest and Fiscal Charges	4,543	6,205	0	0	0
Total Expenditures	1,471,796	75,832	193,183	5,810	4,382,568
Excess of Revenues Over (Under) Expenditures	255,278	47,607	144,027	(5,810)	(407,047)
<u>Other Financing Sources (Uses)</u>					
Transfers - In	762,510	93,728	0	0	43,210
Transfers - Out	0	(136,112)	0	0	0
Total Other Financing Sources (Uses)	762,510	(42,384)	0	0	43,210
Changes in Fund Balances	1,017,788	5,223	144,027	(5,810)	(363,837)
Fund Balances at Beginning of Year	610,987	159,376	929,681	72,404	679,938
Fund Balances at End of Year	\$1,628,775	\$164,599	\$1,073,708	\$66,594	\$316,101

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$0	\$0	\$0	\$270,755
0	0	562,523	562,523
0	0	0	1,652,713
0	0	0	123,439
0	0	0	4,064,093
0	0	0	52,244
0	0	562,523	6,725,767
0	0	319,097	319,097
0	0	0	4,382,568
0	28,156	0	1,758,219
0	0	95,000	100,810
0	0	65,943	76,691
0	28,156	480,040	6,637,385
0	(28,156)	82,483	88,382
0	0	0	899,448
0	0	0	(136,112)
0	0	0	763,336
0	(28,156)	82,483	851,718
273,701	65,622	62,015	2,853,724
<u>\$273,701</u>	<u>\$37,466</u>	<u>\$144,498</u>	<u>\$3,705,442</u>

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Marion County, Ohio
Combining Statements - Fiduciary Funds

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

Agency Funds

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

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

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

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

Other Agency Funds

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

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, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
County Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$194,102	\$2,185,791	\$2,251,490	\$128,403
Liabilities				
Undistributed Assets	\$194,102	\$2,185,791	\$2,251,490	\$128,403
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,932,274	\$14,684,594	\$14,512,036	\$2,104,832
Liabilities				
Undistributed Assets	\$1,932,274	\$14,684,594	\$14,512,036	\$2,104,832
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,236,232	\$57,286,699	\$57,430,460	\$3,092,471
Due from Other Governments	2,196,919	2,498,874	2,196,919	2,498,874
Due from External Party	2,430	0	2,430	0
Property Taxes Receivable	41,332,463	41,959,834	41,332,463	41,959,834
Special Assessments Receivable	3,257,530	3,457,995	3,257,530	3,457,995
Total Assets	\$50,025,574	\$105,203,402	\$104,219,802	\$51,009,174
Liabilities				
Due to Other Governments	\$50,025,574	\$105,203,402	\$104,219,802	\$51,009,174
Marriage License Special				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,556	\$15,900	\$15,820	\$8,636
Liabilities				
Undistributed Assets	\$8,556	\$15,900	\$15,820	\$8,636
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$419,698	\$28,767,761	\$28,739,938	\$447,521
Liabilities				
Payroll Withholdings	\$419,698	\$28,767,761	\$28,739,938	\$447,521

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Regional Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$44,004	\$325,929	\$322,442	\$47,491
Due from External Party	0	321	0	321
Total Assets	<u>\$44,004</u>	<u>\$326,250</u>	<u>\$322,442</u>	<u>\$47,812</u>
Liabilities				
Undistributed Assets	<u>\$44,004</u>	<u>\$326,250</u>	<u>\$322,442</u>	<u>\$47,812</u>
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$36,012</u>	<u>\$150,660</u>	<u>\$131,995</u>	<u>\$54,677</u>
Liabilities				
Undistributed Assets	<u>\$36,012</u>	<u>\$150,660</u>	<u>\$131,995</u>	<u>\$54,677</u>
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$688,521	\$2,608,726	\$2,515,789	\$781,458
Due from External Party	100	25	100	25
Total Assets	<u>\$688,621</u>	<u>\$2,608,751</u>	<u>\$2,515,889</u>	<u>\$781,483</u>
Liabilities				
Undistributed Assets	<u>\$688,621</u>	<u>\$2,608,751</u>	<u>\$2,515,889</u>	<u>\$781,483</u>
Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$26,519</u>	<u>\$18,507</u>	<u>\$16,139</u>	<u>\$28,887</u>
Liabilities				
Undistributed Assets	<u>\$26,519</u>	<u>\$18,507</u>	<u>\$16,139</u>	<u>\$28,887</u>
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$253,142</u>	<u>\$443,903</u>	<u>\$477,463</u>	<u>\$219,582</u>
Liabilities				
Undistributed Assets	<u>\$253,142</u>	<u>\$443,903</u>	<u>\$477,463</u>	<u>\$219,582</u>
County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$186,823</u>	<u>\$635,682</u>	<u>\$586,013</u>	<u>\$236,492</u>
Liabilities				
Undistributed Assets	<u>\$186,823</u>	<u>\$635,682</u>	<u>\$586,013</u>	<u>\$236,492</u>

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
DKMM Solid Waste District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$0
Liabilities				
Due to External Party	\$0	\$20,085	\$0	\$20,085
Undistributed Assets	0	(20,085)	0	(20,085)
Total Liabilities	\$0	\$0	\$0	\$0
Marion-Crawford Mental Health Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,097,337	\$4,957,797	\$4,795,403	\$4,259,731
Due from Other Governments	96,335	95,689	96,335	95,689
Property Taxes Receivable	943,143	951,939	943,143	951,939
Total Assets	\$5,136,815	\$6,005,425	\$5,834,881	\$5,307,359
Liabilities				
Due to External Party	\$9,336	\$4,882	\$9,336	\$4,882
Undistributed Assets	5,127,479	6,014,761	5,839,763	5,302,477
Total Liabilities	\$5,136,815	\$6,019,643	\$5,849,099	\$5,307,359
Marion-Hardin Corrections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$652,064	\$3,889,382	\$4,002,169	\$539,277
Due from External Party	0	3,880	0	3,880
Total Assets	\$652,064	\$3,893,262	\$4,002,169	\$543,157
Liabilities				
Undistributed Assets	\$652,064	\$3,893,262	\$4,002,169	\$543,157
Sewer Billing Collections				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,289	\$257,139	\$258,093	\$8,335
Liabilities				
Due to Other Governments	\$9,289	\$257,139	\$258,093	\$8,335
Ohio Elections Commission Fee				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10	\$2,220	\$2,155	\$75
Liabilities				
Undistributed Assets	\$10	\$2,220	\$2,155	\$75

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Port Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$33,988	\$0	\$3,701	\$30,287
Liabilities				
Undistributed Assets	\$33,988	\$0	\$3,701	\$30,287
Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$50,237	\$198,750	\$195,007	\$53,980
Liabilities				
Undistributed Assets	\$50,237	\$198,750	\$195,007	\$53,980
Sewer District Rotary				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$387	\$883	\$0	\$1,270
Liabilities				
Undistributed Assets	\$387	\$883	\$0	\$1,270
Employee Contribution				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$976	\$357	\$721	\$612
Liabilities				
Undistributed Assets	\$976	\$357	\$721	\$612
Clearwater Council of Government Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$933,260	\$1,277,583	\$2,210,843	\$0
Liabilities				
Undistributed Assets	\$933,260	\$1,277,583	\$2,210,843	\$0

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Total - All Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,677,055	\$100,837,878	\$101,704,151	\$9,810,782
Cash and Cash Equivalents in Segregated Accounts	2,126,376	16,870,385	16,763,526	2,233,235
Due from Other Governments	2,293,254	2,594,563	2,293,254	2,594,563
Due from External Party	2,530	4,226	2,530	4,226
Property Taxes Receivable	42,275,606	42,911,773	42,275,606	42,911,773
Special Assessments Receivable	3,257,530	3,457,995	3,257,530	3,457,995
Total Assets	\$60,632,351	\$166,676,820	\$166,296,597	\$61,012,574
Liabilities				
Due to Other Governments	\$50,034,863	\$105,460,541	\$104,477,895	\$51,017,509
Due to External Party	9,336	24,967	9,336	24,967
Undistributed Assets	10,168,454	32,437,769	33,083,646	9,522,577
Payroll Withholdings	419,698	28,767,761	28,739,938	447,521
Total Liabilities	\$60,632,351	\$166,691,038	\$166,310,815	\$61,012,574

**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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,251,000	\$2,251,000	\$2,293,228	\$42,228
Sales Taxes	10,016,840	10,016,840	10,541,244	524,404
Charges for Services	2,537,074	2,564,449	2,492,574	(71,875)
Licenses and Permits	3,700	3,700	3,436	(264)
Fines and Forfeitures	140,000	140,000	145,726	5,726
Intergovernmental	2,083,787	2,189,676	2,224,166	34,490
Interest	217,000	167,655	198,998	31,343
Other	365,099	406,849	610,542	203,693
Total Revenues	17,614,500	17,740,169	18,509,914	769,745
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	292,977	298,562	283,957	14,605
Fringe Benefits	45,266	62,088	59,923	2,165
Materials and Supplies	109,730	92,899	91,992	907
Contractual Services	15,587	18,816	16,880	1,936
Capital Outlay	1,598	6,958	6,958	0
Other	10,430	10,082	8,830	1,252
Total County Commissioners	475,588	489,405	468,540	20,865
Auditor				
Personal Services	234,137	234,137	234,114	23
Fringe Benefits	37,113	38,620	38,369	251
Materials and Supplies	5,179	4,178	4,178	0
Contractual Services	100	100	0	100
Other	71,250	64,634	64,591	43
Total Auditor	347,779	341,669	341,252	417
Treasurer				
Personal Services	115,221	115,221	109,522	5,699
Fringe Benefits	17,802	18,451	17,061	1,390
Materials and Supplies	14,738	20,738	20,738	0
Other	2,239	2,239	2,209	30
Total Treasurer	150,000	156,649	149,530	7,119
Prosecutor				
Personal Services	703,858	703,858	662,484	41,374
Fringe Benefits	128,852	137,133	128,855	8,278
Materials and Supplies	8,439	5,427	5,427	0
Contractual Services	125,970	126,045	120,170	5,875
Capital Outlay	725	3,725	3,000	725
Other	32,481	32,589	32,380	209
Total Prosecutor	1,000,325	1,008,777	952,316	56,461

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Data Processing Board				
Personal Services	\$121,000	\$107,131	\$107,131	\$0
Fringe Benefits	18,695	16,060	15,962	98
Materials and Supplies	3,000	2,660	2,660	0
Contractual Services	40,162	36,991	36,991	0
Capital Outlay	16,725	36,002	36,002	0
Other	4,000	4,200	4,200	0
Total Data Processing Board	203,582	203,044	202,946	98
Board of Elections				
Personal Services	315,022	281,555	277,511	4,044
Fringe Benefits	34,457	36,514	33,538	2,976
Materials and Supplies	19,984	38,342	38,342	0
Contractual Services	98,574	102,743	100,906	1,837
Capital Outlay	0	13,974	13,974	0
Other	19,004	18,604	17,529	1,075
Total Board of Elections	487,041	491,732	481,800	9,932
Maintenance and Operation				
Personal Services	100,589	100,589	99,144	1,445
Fringe Benefits	15,542	15,984	15,319	665
Materials and Supplies	6,432	9,706	9,706	0
Contractual Services	51,386	61,308	61,308	0
Capital Outlay	174	1,025	1,015	10
Other	0	1,315	1,315	0
Total Maintenance and Operation	174,123	189,927	187,807	2,120
Recorder				
Personal Services	162,055	172,907	172,907	0
Fringe Benefits	25,038	26,055	25,054	1,001
Materials and Supplies	350	1,026	1,026	0
Contractual Services	10,536	12,061	12,061	0
Capital Outlay	51,225	48,000	43,510	4,490
Other	300	0	0	0
Total Recorder	249,504	260,049	254,558	5,491
Other Legislative and Executive				
Fringe Benefits	1,250,000	1,188,185	910,530	277,655
Materials and Supplies	10,142	14,000	13,580	420
Contractual Services	763,789	774,800	708,139	66,661
Other	16,828	14,392	11,592	2,800
Total Other Legislative and Executive	2,040,759	1,991,377	1,643,841	347,536
Total General Government - Legislative and Executive	5,128,701	5,132,629	4,682,590	450,039

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Court of Appeals				
Other	\$19,750	\$19,750	\$18,570	\$1,180
Common Pleas Court				
Personal Services	279,973	266,949	239,105	27,844
Fringe Benefits	46,002	47,705	41,187	6,518
Materials and Supplies	57,102	57,964	34,144	23,820
Contractual Services	71,782	80,433	78,626	1,807
Capital Outlay	2,069	4,175	4,175	0
Other	4,143	3,650	3,650	0
Total Common Pleas Court	461,071	460,876	400,887	59,989
Jury Commission				
Personal Services	2,795	2,795	1,884	911
Fringe Benefits	433	447	305	142
Materials and Supplies	2,530	2,530	2,530	0
Contractual Services	400	400	400	0
Total Jury Commission	6,158	6,172	5,119	1,053
Family Court				
Personal Services	719,749	678,559	678,081	478
Fringe Benefits	111,203	108,819	108,532	287
Materials and Supplies	44,154	45,821	44,517	1,304
Contractual Services	70,841	69,157	67,287	1,870
Capital Outlay	3,650	79,084	76,890	2,194
Other	18,131	69,081	68,364	717
Total Family Court	967,728	1,050,521	1,043,671	6,850
Probate Court				
Personal Services	135,686	137,986	137,886	100
Fringe Benefits	20,964	22,141	22,055	86
Materials and Supplies	7,559	3,846	3,846	0
Contractual Services	55,984	112,775	112,516	259
Capital Outlay	131	131	131	0
Other	1,000	1,000	1,000	0
Total Probate Court	221,324	277,879	277,434	445
Clerk of Courts				
Personal Services	374,215	379,615	317,815	61,800
Fringe Benefits	91,400	93,014	76,679	16,335
Materials and Supplies	47,639	47,635	47,305	330
Contractual Services	23,555	22,732	21,548	1,184
Capital Outlay	1,500	1,500	1,500	0
Other	6,250	1,250	784	466
Total Clerk of Courts	544,559	545,746	465,631	80,115

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Municipal Court				
Personal Services	\$103,541	\$111,575	\$110,953	\$622
Fringe Benefits	15,997	17,557	16,478	1,079
Contractual Services	2,200	3,100	2,762	338
Other	2,000	2,000	952	1,048
Total Municipal Court	123,738	134,232	131,145	3,087
Other Judicial				
Other	0	27,720	4,418	23,302
Total General Government - Judicial	2,344,328	2,522,896	2,346,875	176,021
Total General Government	7,473,029	7,655,525	7,029,465	626,060
Public Safety				
Adult Probation				
Personal Services	151,705	151,355	141,683	9,672
Fringe Benefits	23,438	24,498	22,719	1,779
Materials and Supplies	700	1,050	1,050	0
Other	27,720	0	0	0
Total Adult Probation	203,563	176,903	165,452	11,451
Juvenile Probation				
Personal Services	118,477	124,977	124,938	39
Fringe Benefits	22,013	19,855	19,785	70
Other	1,000	1,000	1,000	0
Total Juvenile Probation	141,490	145,832	145,723	109
Detention Home				
Personal Services	653,290	664,037	663,563	474
Fringe Benefits	90,505	111,933	110,391	1,542
Materials and Supplies	97,191	89,223	89,223	0
Contractual Services	124,154	107,658	107,658	0
Capital Outlay	12,933	19,595	19,595	0
Other	25,322	47,757	47,757	0
Total Detention Home	1,003,395	1,040,203	1,038,187	2,016
Coroner				
Personal Services	57,805	63,895	63,895	0
Fringe Benefits	8,932	10,285	10,205	80
Materials and Supplies	1,113	1,197	1,197	0
Contractual Services	75,368	150,284	150,061	223
Other	2,952	2,952	2,952	0
Total Coroner	146,170	228,613	228,310	303

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff				
Personal Services	\$2,004,024	\$2,016,444	\$1,999,682	\$16,762
Fringe Benefits	340,752	385,891	381,863	4,028
Materials and Supplies	204,711	183,457	180,857	2,600
Contractual Services	208,946	195,399	189,484	5,915
Capital Outlay	32,478	49,072	47,490	1,582
Other	39,839	40,997	40,997	0
Total Sheriff	2,830,750	2,871,260	2,840,373	30,887
Other Public Safety				
Materials and Supplies	35,048	0	0	0
Contractual Services	2,786,943	2,803,617	2,800,054	3,563
Capital Outlay	0	35,048	32,981	2,067
Other	1,476	1,476	0	1,476
Other Public Safety	2,823,467	2,840,141	2,833,035	7,106
Total Public Safety	7,148,835	7,302,952	7,251,080	51,872
Public Works				
Engineer				
Materials and Supplies	10,100	8,328	8,129	199
Contractual Services	2,500	1,858	380	1,478
Capital Outlay	0	1,643	1,323	320
Other	4,000	4,000	3,345	655
Total Engineer	16,600	15,829	13,177	2,652
Other Public Works				
Other	500	3,388	250	3,138
Total Public Works	17,100	19,217	13,427	5,790
Health				
Agriculture				
Contractual Services	117,453	117,453	117,453	0
Tuberculosis				
Contractual Services	7,174	5,000	5,000	0
Registration of Vital Statistics				
Contractual Services	113,271	114,560	114,420	140
Other Health				
Contractual Services	1,333	0	0	0
Total Health	239,231	237,013	236,873	140

(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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Human Services				
Soldiers Relief				
Personal Services	\$41,600	\$41,600	\$41,600	\$0
Fringe Benefits	6,427	7,953	7,953	0
Materials and Supplies	16,689	13,428	13,428	0
Contractual Services	21,909	21,062	21,062	0
Capital Outlay	0	1,175	1,175	0
Other	162,990	165,804	165,804	0
Total Soldiers Relief	<u>249,615</u>	<u>251,022</u>	<u>251,022</u>	<u>0</u>
Veteran Services				
Personal Services	185,000	185,000	176,301	8,699
Fringe Benefits	25,180	30,855	28,426	2,429
Materials and Supplies	2,000	9,796	9,796	0
Contractual Services	6,000	6,000	4,500	1,500
Total Veteran Services	<u>218,180</u>	<u>231,651</u>	<u>219,023</u>	<u>12,628</u>
Total Human Services	<u>467,795</u>	<u>482,673</u>	<u>470,045</u>	<u>12,628</u>
Conservation and Recreation				
Historical Society				
Contractual Services	15,000	15,000	15,000	0
Other				
Miscellaneous				
Personal Services	315,000	275,000	0	275,000
Contractual Services	616,906	614,439	612,070	2,369
Other	1,500	1,500	1,300	200
Total Other	<u>933,406</u>	<u>890,939</u>	<u>613,370</u>	<u>277,569</u>
Intergovernmental	<u>319,384</u>	<u>319,384</u>	<u>319,196</u>	<u>188</u>
Total Expenditures	<u>16,613,780</u>	<u>16,922,703</u>	<u>15,948,456</u>	<u>974,247</u>
Excess of Revenues Over Expenditures	<u>1,000,720</u>	<u>817,466</u>	<u>2,561,458</u>	<u>1,743,992</u>
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	433,241	433,241
Advances - Out	0	0	(598,700)	(598,700)
Transfers - In	407,710	124,755	136,112	11,357
Transfers - Out	(1,832,565)	(1,871,398)	(1,793,150)	78,248
Total Other Financing Sources (Uses)	<u>(1,424,855)</u>	<u>(1,746,643)</u>	<u>(1,822,497)</u>	<u>(75,854)</u>
Changes in Fund Balance	(424,135)	(929,177)	738,961	1,668,138
Fund Balance at Beginning of Year	3,444,226	3,444,226	3,444,226	0
Prior Year Encumbrances Appropriated	330,407	330,407	330,407	0
Fund Balance at End of Year	<u>\$3,350,498</u>	<u>\$2,845,456</u>	<u>\$4,513,594</u>	<u>\$1,668,138</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2015

	<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	\$210,334	(\$64,666)
Intergovernmental	6,865,000	6,865,000	5,050,278	(1,814,722)
Other	4,453	4,453	4,761	308
Total Revenues	7,144,453	7,144,453	5,265,373	(1,879,080)
<u>Expenditures</u>				
Current				
Human Services				
Administrative				
Personal Services	2,870,000	2,600,000	2,457,165	142,835
Fringe Benefits	893,000	868,000	781,430	86,570
Materials and Supplies	136,815	116,031	117,520	(1,489)
Contractual Services	2,049,847	1,667,010	1,675,663	(8,653)
Capital Outlay	158,466	71,425	72,425	(1,000)
Other	38,054	32,117	24,992	7,125
Total Administrative	6,146,182	5,354,583	5,129,195	225,388
Public Assistance				
Personal Services	249,000	220,000	215,708	4,292
Fringe Benefits	94,000	89,000	76,010	12,990
Materials and Supplies	48,152	12,652	9,393	3,259
Contractual Services	864,954	564,766	539,597	25,169
Capital Outlay	36,851	1,000	0	1,000
Other	72,126	75,848	70,738	5,110
Total Public Assistance	1,365,083	963,266	911,446	51,820
Total Expenditures	7,511,265	6,317,849	6,040,641	277,208
Excess of Revenues Over (Under) Expenditures	(366,812)	826,604	(775,268)	(1,601,872)
<u>Other Financing Sources</u>				
Transfers - In	275,547	280,000	188,412	(91,588)
Changes in Fund Balance	(91,265)	1,106,604	(586,856)	(1,693,460)
Fund Balance at Beginning of Year	516,031	516,031	516,031	0
Prior Year Encumbrances Appropriated	351,515	351,515	351,515	0
Fund Balance at End of Year	\$776,281	\$1,974,150	\$280,690	(\$1,693,460)

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$50,000	\$50,000	\$329,250	\$279,250
Fines and Forfeitures	8,000	8,000	9,285	1,285
Intergovernmental	4,271,134	4,479,473	4,315,138	(164,335)
Interest	500	500	431	(69)
Other	100,000	126,420	165,063	38,643
Total Revenues	4,429,634	4,664,393	4,819,167	154,774
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	1,384,174	1,414,174	1,392,273	21,901
Fringe Benefits	645,000	613,000	502,895	110,105
Materials and Supplies	1,185,035	1,185,035	1,001,778	183,257
Contractual Services	2,462,677	2,410,113	2,130,411	279,702
Capital Outlay	335,490	272,490	252,637	19,853
Other	71,790	81,790	72,024	9,766
Total Expenditures	6,084,166	5,976,602	5,352,018	624,584
Excess of Revenues Under Expenditures	(1,654,532)	(1,312,209)	(532,851)	779,358
<u>Other Financing Uses</u>				
Transfers - Out	(43,210)	(43,210)	(43,210)	0
Changes in Fund Balance	(1,697,742)	(1,355,419)	(576,061)	779,358
Fund Balance at Beginning of Year	1,193,244	1,193,244	1,193,244	0
Prior Year Encumbrances Appropriated	1,270,068	1,270,068	1,270,068	0
Fund Balance at End of Year	\$765,570	\$1,107,893	\$1,887,251	\$779,358

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, 2015

	<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	\$1,148,519	\$103,519
Charges for Services	10,000	10,000	15,488	5,488
Intergovernmental	1,714,820	1,714,820	2,114,031	399,211
Other	61,000	63,491	268,666	205,175
Total Revenues	2,830,820	2,833,311	3,546,704	713,393
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	1,558,895	1,518,895	1,491,913	26,982
Fringe Benefits	576,689	471,689	443,871	27,818
Materials and Supplies	151,647	107,549	101,538	6,011
Contractual Services	1,937,592	1,924,152	1,869,663	54,489
Capital Outlay	21,140	80,000	39,041	40,959
Other	27,944	18,379	16,279	2,100
Total Expenditures	4,273,907	4,120,664	3,962,305	158,359
Changes in Fund Balance	(1,443,087)	(1,287,353)	(415,601)	871,752
Fund Balance at Beginning of Year	4,196,038	4,196,038	4,196,038	0
Prior Year Encumbrances Appropriated	273,833	273,833	273,833	0
Fund Balance at End of Year	\$3,026,784	\$3,182,518	\$4,054,270	\$871,752

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, 2015

	<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	\$2,500,000	\$2,500,000	\$2,585,981	\$85,981
Intergovernmental	2,848,677	2,842,560	2,864,605	22,045
Other	0	14,046	457,357	443,311
Total Revenues	5,348,677	5,356,606	5,907,943	551,337
<u>Expenditures</u>				
Current				
Health				
Personal Services	2,312,611	2,452,611	2,440,599	12,012
Fringe Benefits	1,426,087	1,289,512	1,195,242	94,270
Materials and Supplies	233,852	200,755	190,314	10,441
Contractual Services	3,556,185	3,416,000	3,150,680	265,320
Capital Outlay	23,784	21,580	15,064	6,516
Other	148,860	130,747	124,215	6,532
Total Expenditures	7,701,379	7,511,205	7,116,114	395,091
Changes in Fund Balance	(2,352,702)	(2,154,599)	(1,208,171)	946,428
Fund Balance at Beginning of Year	5,529,586	5,529,586	5,529,586	0
Prior Year Encumbrances Appropriated	846,265	846,265	846,265	0
Fund Balance at End of Year	\$4,023,149	\$4,221,252	\$5,167,680	\$946,428

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,104,000	\$1,085,261	(\$18,739)
Tap In Fees	10,000	41,400	31,400
OPWC Proceeds	75,271	75,271	0
Grants	336,640	336,640	0
Interest	1,582	906	(676)
Other	427,293	21,987	(405,306)
Total Revenues	1,954,786	1,561,465	(393,321)
<u>Expenses</u>			
Personal Services	423,000	379,303	43,697
Fringe Benefits	90,332	81,958	8,374
Materials and Supplies	53,618	44,616	9,002
Contractual Services	932,849	797,980	134,869
Capital Outlay	197,000	179,662	17,338
Other	58,750	42,803	15,947
Debt Service			
Principal Retirement	166,620	166,620	0
Interest Expense	65,105	65,105	0
Total Expenses	1,987,274	1,758,047	229,227
Changes in Fund Balance	(32,488)	(196,582)	(164,094)
Fund Balance at Beginning of Year	2,635,738	2,635,738	0
Prior Year Encumbrances Appropriated	331,012	331,012	0
Fund Balance at End of Year	\$2,934,262	\$2,770,168	(\$164,094)

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,615,000	\$1,181,761	(\$433,239)
Other	20,788	788	(20,000)
Total Revenues	<u>1,635,788</u>	<u>1,182,549</u>	<u>(453,239)</u>
<u>Expenditures</u>			
Current			
Human Services			
Personal Services	545,000	489,227	55,773
Fringe Benefits	200,000	159,338	40,662
Materials and Supplies	3,000	3,000	0
Contractual Services	315,628	315,628	0
Capital Outlay	5,000	5,000	0
Other	286,316	227,499	58,817
Total Expenditures	<u>1,354,944</u>	<u>1,199,692</u>	<u>155,252</u>
Changes in Fund Balance	280,844	(17,143)	(297,987)
Fund Balance at Beginning of Year	1,701,179	1,701,179	0
Prior Year Encumbrances Appropriated	<u>56,335</u>	<u>56,335</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,038,358</u></u>	<u><u>\$1,740,371</u></u>	<u><u>(\$297,987)</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, 2015

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$682,000	\$671,043	(\$10,957)
Intergovernmental	96,450	93,723	(2,727)
Total Revenues	778,450	764,766	(13,684)
<u>Expenditures</u>			
Current			
Human Services			
Other	764,766	764,766	0
Changes in Fund Balance	13,684	0	(13,684)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$13,684</u>	<u>\$0</u>	<u>(\$13,684)</u>

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$680,000	\$682,425	\$2,425
Fines and Forfeitures	0	105	105
Other	4,143	4,518	375
Total Revenues	684,143	687,048	2,905
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	337,000	315,554	21,446
Fringe Benefits	114,281	94,159	20,122
Materials and Supplies	9,795	7,294	2,501
Contractual Services	218,739	155,119	63,620
Capital Outlay	20,642	20,642	0
Other	14,688	10,381	4,307
Total Expenditures	715,145	603,149	111,996
Changes in Fund Balance	(31,002)	83,899	114,901
Fund Balance at Beginning of Year	728,006	728,006	0
Prior Year Encumbrances Appropriated	39,083	39,083	0
Fund Balance at End of Year	\$736,087	\$850,988	\$114,901

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,415,000	\$1,316,476	(\$98,524)
Other	85,822	86,234	412
Total Revenues	<u>1,500,822</u>	<u>1,402,710</u>	<u>(98,112)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	835,000	818,965	16,035
Fringe Benefits	347,510	316,029	31,481
Materials and Supplies	105,930	104,066	1,864
Contractual Services	167,721	156,520	11,201
Capital Outlay	54,755	54,116	639
Other	52,427	48,545	3,882
Total Expenditures	<u>1,563,343</u>	<u>1,498,241</u>	<u>65,102</u>
Excess of Revenues Under Expenditures	<u>(62,521)</u>	<u>(95,531)</u>	<u>(33,010)</u>
<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)	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(62,521)	(95,531)	(33,010)
Fund Balance at Beginning of Year	147,172	147,172	0
Prior Year Encumbrances Appropriated	81,439	81,439	0
Fund Balance at End of Year	<u>\$166,090</u>	<u>\$133,080</u>	<u>(\$33,010)</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$15,000	\$14,658	(\$342)
Interest	25	15	(10)
Other	39,517	61,582	22,065
Total Revenues	54,542	76,255	21,713
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	22,211	20,392	1,819
Fringe Benefits	166	106	60
Materials and Supplies	68,720	66,684	2,036
Total Expenditures	91,097	87,182	3,915
Changes in Fund Balance	(36,555)	(10,927)	25,628
Fund Balance at Beginning of Year	35,371	35,371	0
Prior Year Encumbrances Appropriated	5,176	5,176	0
Fund Balance at End of Year	\$3,992	\$29,620	\$25,628

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$38,835	\$56,886	\$18,051
Interest	6	6	0
Other	21,600	16,998	(4,602)
Total Revenues	60,441	73,890	13,449
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	88,289	74,625	13,664
Changes in Fund Balance	(27,848)	(735)	27,113
Fund Balance at Beginning of Year	32,431	32,431	0
Prior Year Encumbrances Appropriated	1,117	1,117	0
Fund Balance at End of Year	\$5,700	\$32,813	\$27,113

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$36,850	\$39,210	\$2,360
Intergovernmental	45,745	22,307	(23,438)
Other	16,547	16,120	(427)
Total Revenues	<u>99,142</u>	<u>77,637</u>	<u>(21,505)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	36,003	36,003	0
Fringe Benefits	22,706	11,184	11,522
Materials and Supplies	1,248	342	906
Contractual Services	7,411	5,360	2,051
Capital Outlay	1,000	0	1,000
Other	6,839	1,515	5,324
Total Public Safety	<u>75,207</u>	<u>54,404</u>	<u>20,803</u>
Intergovernmental	<u>1,981</u>	<u>1,981</u>	<u>0</u>
Total Expenditures	<u>77,188</u>	<u>56,385</u>	<u>20,803</u>
Changes in Fund Balance	21,954	21,252	(702)
Fund Balance at Beginning of Year	3,437	3,437	0
Prior Year Encumbrances Appropriated	<u>1,207</u>	<u>1,207</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$26,598</u></u>	<u><u>\$25,896</u></u>	<u><u>(\$702)</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$145,000	\$139,815	(\$5,185)
Other	191,764	49	(191,715)
Total Revenues	<u>336,764</u>	<u>139,864</u>	<u>(196,900)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	9,402	9,402	0
Fringe Benefits	2,768	1,647	1,121
Contractual Services	15,000	10,000	5,000
Capital Outlay	226,714	225,000	1,714
Other	41,806	35,806	6,000
Total Expenditures	<u>295,690</u>	<u>281,855</u>	<u>13,835</u>
Changes in Fund Balance	41,074	(141,991)	(183,065)
Fund Balance at Beginning of Year	155,545	155,545	0
Prior Year Encumbrances Appropriated	<u>195,388</u>	<u>195,388</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$392,007</u></u>	<u><u>\$208,942</u></u>	<u><u>(\$183,065)</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, 2015

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$0	\$441	\$441
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	<u>18,257</u>	<u>2,422</u>	<u>15,835</u>
Changes in Fund Balance	(18,257)	(1,981)	16,276
Fund Balance at Beginning of Year	<u>18,257</u>	<u>18,257</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$16,276</u></u>	<u><u>\$16,276</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sheriff Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2015

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$250	\$600	(\$350)
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	<u>13,889</u>	<u>8,169</u>	<u>5,720</u>
Changes in Fund Balance	(13,639)	(7,569)	6,070
Fund Balance at Beginning of Year	5,470	5,470	0
Prior Year Encumbrances Appropriated	<u>8,169</u>	<u>8,169</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$6,070</u></u>	<u><u>\$6,070</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Electronic Monitoring Special Revenue Fund
 For the Year Ended December 31, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,800	\$50	(\$1,750)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	543	0	543
Changes in Fund Balance	1,257	50	(1,207)
Fund Balance at Beginning of Year	493	493	0
Fund Balance at End of Year	<u>\$1,750</u>	<u>\$543</u>	<u>(\$1,207)</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$335,749	\$335,749	\$0
Other	429	429	0
Total Revenues	<u>336,178</u>	<u>336,178</u>	<u>0</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	259,000	258,748	252
Fringe Benefits	85,110	71,547	13,563
Materials and Supplies	10,277	5,517	4,760
Contractual Services	6,300	5,712	588
Capital Outlay	0	0	0
Other	6,000	3,525	2,475
Total Expenditures	<u>366,687</u>	<u>345,049</u>	<u>21,638</u>
Changes in Fund Balance	(30,509)	(8,871)	21,638
Fund Balance at Beginning of Year	<u>51,147</u>	<u>51,147</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$20,638</u></u>	<u><u>\$42,276</u></u>	<u><u>\$21,638</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$9,000	\$9,047	\$47
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	10,406	6,406	4,000
Other	1,000	500	500
Total Expenditures	11,406	6,906	4,500
Changes in Fund Balance	(2,406)	2,141	4,547
Fund Balance at Beginning of Year	15,272	15,272	0
Prior Year Encumbrances Appropriated	1,000	1,000	0
Fund Balance at End of Year	<u>\$13,866</u>	<u>\$18,413</u>	<u>\$4,547</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$32,250	\$30,862	(\$1,388)
Other	10	10	0
Total Revenues	<u>32,260</u>	<u>30,872</u>	<u>(1,388)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Fringe Benefits	88	88	0
Materials and Supplies	5,000	181	4,819
Contractual Services	<u>38,000</u>	<u>29,210</u>	<u>8,790</u>
Total Expenditures	<u>43,088</u>	<u>29,479</u>	<u>13,609</u>
Changes in Fund Balance	(10,828)	1,393	12,221
Fund Balance at Beginning of Year	<u>45,005</u>	<u>45,005</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$34,177</u></u>	<u><u>\$46,398</u></u>	<u><u>\$12,221</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	478,038	431,865	(46,173)
Other	476	714	238
Total Revenues	<u>478,514</u>	<u>432,579</u>	<u>(45,935)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	157,000	142,058	14,942
Fringe Benefits	47,289	37,223	10,066
Materials and Supplies	5,000	5,000	0
Contractual Services	282,303	276,056	6,247
Capital Outlay	41,844	27,911	13,933
Other	13,435	13,435	0
Total Expenditures	<u>546,871</u>	<u>501,683</u>	<u>45,188</u>
Changes in Fund Balance	(68,357)	(69,104)	(747)
Fund Balance at Beginning of Year	134,218	134,218	0
Prior Year Encumbrances Appropriated	<u>25,003</u>	<u>25,003</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$90,864</u></u>	<u><u>\$90,117</u></u>	<u><u>(\$747)</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$500	\$149	(\$351)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	3,000	0	3,000
Fringe Benefits	200	5	195
Materials and Supplies	1,700	810	890
Contractual Services	1,000	0	1,000
Total Expenditures	5,900	815	5,085
Changes in Fund Balance	(5,400)	(666)	4,734
Fund Balance at Beginning of Year	6,002	6,002	0
Fund Balance at End of Year	\$602	\$5,336	\$4,734

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$43,956	\$43,956	\$0
Other	308	184	(124)
Total Revenues	<u>44,264</u>	<u>44,140</u>	<u>(124)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	37,400	37,013	387
Fringe Benefits	7,781	7,326	455
Materials and Supplies	2,000	571	1,429
Other	980	175	805
Total Expenditures	<u>48,161</u>	<u>45,085</u>	<u>3,076</u>
Changes in Fund Balance	(3,897)	(945)	2,952
Fund Balance at Beginning of Year	<u>14,353</u>	<u>14,353</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,456</u></u>	<u><u>\$13,408</u></u>	<u><u>\$2,952</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, 2015

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$0	\$120	\$120
<u>Expenditures</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	0	120	120
Fund Balance at Beginning of Year	<u>6,883</u>	<u>6,883</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,883</u></u>	<u><u>\$7,003</u></u>	<u><u>\$120</u></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, 2015

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$3,680	\$3,680	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Other	<u>5,195</u>	<u>525</u>	<u>4,670</u>
Changes in Fund Balance	(1,515)	3,155	4,670
Fund Balance at Beginning of Year	<u>1,515</u>	<u>1,515</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$4,670</u></u>	<u><u>\$4,670</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody Special Revenue Fund
For the Year Ended December 31, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$504,100	\$504,839	\$739
Other	3,499	2,610	(889)
Total Revenues	<u>507,599</u>	<u>507,449</u>	<u>(150)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	304,300	304,005	295
Fringe Benefits	112,700	106,471	6,229
Materials and Supplies	14,233	8,733	5,500
Contractual Services	236,651	208,783	27,868
Capital Outlay	12,000	8,000	4,000
Other	6,615	6,337	278
Total Expenditures	<u>686,499</u>	<u>642,329</u>	<u>44,170</u>
Changes in Fund Balance	(178,900)	(134,880)	44,020
Fund Balance at Beginning of Year	253,608	253,608	0
Prior Year Encumbrances Appropriated	33,600	33,600	0
Fund Balance at End of Year	<u><u>\$108,308</u></u>	<u><u>\$152,328</u></u>	<u><u>\$44,020</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,000	\$51,376	\$11,376
Other	21	47	26
Total Revenues	<u>40,021</u>	<u>51,423</u>	<u>11,402</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	25,000	18,934	6,066
Materials and Supplies	46,872	34,958	11,914
Total Expenditures	<u>71,872</u>	<u>53,892</u>	<u>17,980</u>
Changes in Fund Balance	(31,851)	(2,469)	29,382
Fund Balance at Beginning of Year	92,526	92,526	0
Prior Year Encumbrances Appropriated	<u>22,754</u>	<u>22,754</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$83,429</u></u>	<u><u>\$112,811</u></u>	<u><u>\$29,382</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,000	\$42,145	\$2,145
Other	21	32	11
Total Revenues	<u>40,021</u>	<u>42,177</u>	<u>2,156</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	25,000	20,666	4,334
Materials and Supplies	<u>36,662</u>	<u>20,662</u>	<u>16,000</u>
Total Expenditures	<u>61,662</u>	<u>41,328</u>	<u>20,334</u>
Changes in Fund Balance	(21,641)	849	22,490
Fund Balance at Beginning of Year	77,571	77,571	0
Prior Year Encumbrances Appropriated	<u>6,722</u>	<u>6,722</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$62,652</u></u>	<u><u>\$85,142</u></u>	<u><u>\$22,490</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$880,650	\$700,950	(\$179,700)
Other	110	110	0
Total Revenues	<u>880,760</u>	<u>701,060</u>	<u>(179,700)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	140,000	104,302	35,698
Fringe Benefits	39,474	21,999	17,475
Materials and Supplies	10,435	10,435	0
Contractual Services	375,476	373,934	1,542
Capital Outlay	50,150	50,150	0
Other	8,000	5,387	2,613
Total Expenditures	<u>623,535</u>	<u>566,207</u>	<u>57,328</u>
Changes in Fund Balance	257,225	134,853	(122,372)
Fund Balance at Beginning of Year	159,555	159,555	0
Prior Year Encumbrances Appropriated	<u>72,759</u>	<u>72,759</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$489,539</u></u>	<u><u>\$367,167</u></u>	<u><u>(\$122,372)</u></u>

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$400	\$429	\$29
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	400	429	29
Fund Balance at Beginning of Year	1,500	1,500	0
Fund Balance at End of Year	<u>\$1,900</u>	<u>\$1,929</u>	<u>\$29</u>

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$58,750	\$57,936	(\$814)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	31,841	31,834	7
Fringe Benefits	12,423	7,410	5,013
Contractual Services	11,050	11,050	0
Other	2,535	2,530	5
Total Expenditures	57,849	52,824	5,025
Changes in Fund Balance	901	5,112	4,211
Fund Balance at Beginning of Year	1,197	1,197	0
Fund Balance at End of Year	<u>\$2,098</u>	<u>\$6,309</u>	<u>\$4,211</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,500	\$18,758	\$5,258
Licenses and Permits	151,000	139,710	(11,290)
Fines and Forfeitures	15,700	15,680	(20)
Other	2,331	5,750	3,419
Total Revenues	182,531	179,898	(2,633)
<u>Expenditures</u>			
Current			
Health			
Personal Services	93,318	92,691	627
Fringe Benefits	27,959	21,683	6,276
Materials and Supplies	25,888	19,589	6,299
Contractual Services	61,978	46,890	15,088
Capital Outlay	1,500	500	1,000
Other	271	151	120
Total Expenditures	210,914	181,504	29,410
Changes in Fund Balance	(28,383)	(1,606)	26,777
Fund Balance at Beginning of Year	222,569	222,569	0
Prior Year Encumbrances Appropriated	20,716	20,716	0
Fund Balance at End of Year	\$214,902	\$241,679	\$26,777

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$35,145	\$35,145
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	50,000	39,050	10,950
Excess of Revenues Under Expenditures	(50,000)	(3,905)	46,095
<u>Other Financing Sources</u>			
Transfers - In	8,987	0	(8,987)
Changes in Fund Balance	(41,013)	(3,905)	37,108
Fund Balance at Beginning of Year	41,013	41,013	0
Fund Balance at End of Year	\$0	\$37,108	\$37,108

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$22,900	\$39,822	\$16,922
<u>Expenditures</u>			
Current			
Public Works			
Materials and Supplies	5,000	0	5,000
Contractual Services	100,190	66,826	33,364
Capital Outlay	50,000	0	50,000
Total Expenditures	155,190	66,826	88,364
Changes in Fund Balance	(132,290)	(27,004)	105,286
Fund Balance at Beginning of Year	142,629	142,629	0
Prior Year Encumbrances Appropriated	26,600	26,600	0
Fund Balance at End of Year	\$36,939	\$142,225	\$105,286

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Ohio Children's Trust Special Revenue Fund
 For the Year Ended December 31, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$18,670	\$1,977	(\$16,693)
<u>Expenditures</u>			
Current			
Human Services			
Contractual Services	1,977	1,977	0
Changes in Fund Balance	16,693	0	(16,693)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$16,693</u>	<u>\$0</u>	<u>(\$16,693)</u>

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$200	\$93	(\$107)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	2,000	1,000	1,000
Capital Outlay	1,000	1,000	0
Other	3,000	2,805	195
Total Expenditures	6,000	4,805	1,195
Changes in Fund Balance	(5,800)	(4,712)	1,088
Fund Balance at Beginning of Year	13,147	13,147	0
Fund Balance at End of Year	<u>\$7,347</u>	<u>\$8,435</u>	<u>\$1,088</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Special Revenue Fund
For the Year Ended December 31, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$388,500	\$66,810	(\$321,690)
Interest	0	7	7
Other	6,000	6,608	608
Total Revenues	394,500	73,425	(321,075)
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	49,193	29,487	19,706
Capital Outlay	116,871	62,640	54,231
Total Expenditures	166,064	92,127	73,937
Excess of Revenues Over (Under) Expenditures	228,436	(18,702)	(247,138)
<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)	0	0	0
Changes in Fund Balance	228,436	(18,702)	(247,138)
Fund Balance at Beginning of Year	57,258	57,258	0
Prior Year Encumbrances Appropriated	13,500	13,500	0
Fund Balance at End of Year	\$299,194	\$52,056	(\$247,138)

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$125,000	\$160,513	\$35,513
Other	189	288	99
Total Revenues	<u>125,189</u>	<u>160,801</u>	<u>35,612</u>
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Treasurer			
Personal Services	66,448	59,667	6,781
Fringe Benefits	24,543	17,488	7,055
Other	1,000	791	209
Total Treasurer	<u>91,991</u>	<u>77,946</u>	<u>14,045</u>
Prosecutor			
Personal Services	46,219	42,038	4,181
Fringe Benefits	7,740	6,594	1,146
Contractual Services	3,570	1,174	2,396
Other	200	200	0
Total Prosecutor	<u>57,729</u>	<u>50,006</u>	<u>7,723</u>
Total Expenditures	<u>149,720</u>	<u>127,952</u>	<u>21,768</u>
Changes in Fund Balance	(24,531)	32,849	57,380
Fund Balance at Beginning of Year	<u>62,019</u>	<u>62,019</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$37,488</u></u>	<u><u>\$94,868</u></u>	<u><u>\$57,380</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$45,095	\$84,584	\$39,489
Intergovernmental	100	5	(95)
Other	32,246	26,539	(5,707)
Total Revenues	<u>77,441</u>	<u>111,128</u>	<u>33,687</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	19,467	16,800	2,667
Fringe Benefits	4,188	2,768	1,420
Materials and Supplies	14,256	11,730	2,526
Contractual Services	33,350	27,267	6,083
Capital Outlay	11,319	7,339	3,980
Other	32,000	23,235	8,765
Total Expenditures	<u>114,580</u>	<u>89,139</u>	<u>25,441</u>
Excess of Revenues Over (Under) Expenditures	(37,139)	21,989	59,128
<u>Other Financing Sources</u>			
Transfers - In	<u>3,053</u>	<u>12,428</u>	<u>9,375</u>
Changes in Fund Balance	(34,086)	34,417	68,503
Fund Balance at Beginning of Year	105,496	105,496	0
Prior Year Encumbrances Appropriated	<u>1,676</u>	<u>1,676</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$73,086</u></u>	<u><u>\$141,589</u></u>	<u><u>\$68,503</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$78,658	\$67,408	(\$11,250)
Intergovernmental	37,658	37,658	0
Other	74	74	0
	<u>116,390</u>	<u>105,140</u>	<u>(11,250)</u>
Total Revenues			
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	52,514	50,048	2,466
Fringe Benefits	8,092	8,034	58
Materials and Supplies	2,000	1,501	499
Other	42,161	32,071	10,090
	<u>104,767</u>	<u>91,654</u>	<u>13,113</u>
Total Expenditures			
Changes in Fund Balance	11,623	13,486	1,863
Fund Balance at Beginning of Year	75,622	75,622	0
Prior Year Encumbrances Appropriated	1,014	1,014	0
	<u>1,014</u>	<u>1,014</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$88,259</u></u>	<u><u>\$90,122</u></u>	<u><u>\$1,863</u></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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$30,000	\$37,129	\$7,129
Other	17	17	0
Total Revenues	<u>30,017</u>	<u>37,146</u>	<u>7,129</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	22,000	5,083	16,917
Fringe Benefits	6,129	1,694	4,435
Materials and Supplies	5,688	5,688	0
Total Expenditures	<u>33,817</u>	<u>12,465</u>	<u>21,352</u>
Changes in Fund Balance	(3,800)	24,681	28,481
Fund Balance at Beginning of Year	<u>34,469</u>	<u>34,469</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$30,669</u></u>	<u><u>\$59,150</u></u>	<u><u>\$28,481</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Litter Control and Recycling Special Revenue Fund
For the Year Ended December 31, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$91,500	\$80,820	(\$10,680)
Other	62	62	0
Total Revenues	<u>91,562</u>	<u>80,882</u>	<u>(10,680)</u>
<u>Expenditures</u>			
Current			
Public Works			
Personal Services	39,437	39,437	0
Fringe Benefits	14,033	14,033	0
Materials and Supplies	6,527	6,500	27
Contractual Services	10,419	10,392	27
Other	17,850	11,557	6,293
Total Expenditures	<u>88,266</u>	<u>81,919</u>	<u>6,347</u>
Changes in Fund Balance	3,296	(1,037)	(4,333)
Fund Balance at Beginning of Year	<u>15,260</u>	<u>15,260</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$18,556</u></u>	<u><u>\$14,223</u></u>	<u><u>(\$4,333)</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Special Revenue Fund
 For the Year Ended December 31, 2015

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$500	\$469	(\$31)
<u>Expenditures</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	500	469	(31)
Fund Balance at Beginning of Year	<u>2,426</u>	<u>2,426</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,926</u></u>	<u><u>\$2,895</u></u>	<u><u>(\$31)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Computerization Special Revenue Fund
For the Year Ended December 31, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$157,500	\$125,326	(\$32,174)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	1,951	0	1,951
Contractual Services	163,428	156,990	6,438
Capital Outlay	38,840	21,367	17,473
Total Expenditures	204,219	178,357	25,862
Changes in Fund Balance	(46,719)	(53,031)	(6,312)
Fund Balance at Beginning of Year	72,811	72,811	0
Prior Year Encumbrances Appropriated	71,689	71,689	0
Fund Balance at End of Year	\$97,781	\$91,469	(\$6,312)

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, 2015

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Other	<u>536</u>	<u>0</u>	<u>536</u>
Changes in Fund Balance	(536)	0	536
Fund Balance at Beginning of Year	<u>1,435</u>	<u>1,435</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$899</u></u>	<u><u>\$1,435</u></u>	<u><u>\$536</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Special Revenue Fund
For the Year Ended December 31, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$108,000	\$113,011	\$5,011
Intergovernmental	8,000	24,490	16,490
Other	20,000	24,171	4,171
Total Revenues	<u>136,000</u>	<u>161,672</u>	<u>25,672</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	32,080	32,080	0
Fringe Benefits	12,380	12,256	124
Material and Supplies	44,471	42,695	1,776
Contractual Services	66,392	61,317	5,075
Capital Outlay	150	0	150
Other	18,946	18,576	370
Total Expenditures	<u>174,419</u>	<u>166,924</u>	<u>7,495</u>
Changes in Fund Balance	(38,419)	(5,252)	33,167
Fund Balance at Beginning of Year	38,376	38,376	0
Prior Year Encumbrances Appropriated	<u>14,619</u>	<u>14,619</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$14,576</u></u>	<u><u>\$47,743</u></u>	<u><u>\$33,167</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$100	\$16	(\$84)
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	100	16	(84)
Fund Balance at Beginning of Year	1,862	1,862	0
Fund Balance at End of Year	<u>\$1,962</u>	<u>\$1,878</u>	<u>(\$84)</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$17,632	\$8,702	(\$8,930)
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	16,346	16,346	0
Other	1,419	1,419	0
Total Expenditures	17,765	17,765	0
Changes in Fund Balance	(133)	(9,063)	(8,930)
Fund Balance at Beginning of Year	1,063	1,063	0
Prior Year Encumbrances Appropriated	8,000	8,000	0
Fund Balance at End of Year	<u>\$8,930</u>	<u>\$0</u>	<u>(\$8,930)</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$500	\$0	(\$500)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Contractual Services	1,143	1,143	0
Other	1,500	1,263	237
Total Expenditures	2,643	2,406	237
Changes in Fund Balance	(2,143)	(2,406)	(263)
Fund Balance at Beginning of Year	2,273	2,273	0
Prior Year Encumbrances Appropriated	370	370	0
Fund Balance at End of Year	\$500	\$237	(\$263)

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, 2015

	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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$29,125	\$29,125
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	1,500	1,500	0
Contractual Services	6,000	5,938	62
Total Expenditures	7,500	7,438	62
Changes in Fund Balance	(7,500)	21,687	29,187
Fund Balance at Beginning of Year	41,461	41,461	0
Prior Year Encumbrances Appropriated	1,604	1,604	0
Fund Balance at End of Year	<u>\$35,565</u>	<u>\$64,752</u>	<u>\$29,187</u>

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$3,520	\$3,520
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	3,520	3,520
Fund Balance at Beginning of Year	1,750	1,750	0
Fund Balance at End of Year	<u>\$1,750</u>	<u>\$5,270</u>	<u>\$3,520</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$30,955	\$30,955	\$0
Intergovernmental	31,276	31,841	565
Total Revenues	62,231	62,796	565
<u>Expenditures</u>			
General Government - Legislative and Executive			
Other	17,475	17,475	0
Debt Service			
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	165,000	165,000	0
Interest and Fiscal Charges	154,870	154,870	0
Regional Jail Bonds			
Principal Retirement	160,000	160,000	0
Interest and Fiscal Charges	101,294	101,294	0
Justice Center Bonds			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	21,256	21,256	0
Courthouse Improvement Bonds			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	76,125	76,125	0
University Boulevard Bonds			
Principal Retirement	5,000	5,000	0
Interest and Fiscal Charges	23,803	23,803	0
United Federal Credit Union Bonds			
Principal Retirement	2,609	0	2,609
Total General Obligation Bond Retirement	769,957	767,348	2,609
Total Expenditures	787,432	784,823	2,609
Excess of Revenues Under Expenditures	(725,201)	(722,027)	3,174
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	14,700	(14,700)
Advances - Out	0	(14,700)	14,700
Transfers - In	736,072	736,072	0
Total Other Financing Sources (Uses)	736,072	736,072	0
Changes in Fund Balance	10,871	14,045	3,174
Fund Balance at Beginning of Year	14,745	14,745	0
Fund Balance at End of Year	\$25,616	\$28,790	\$3,174

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Sales Taxes	\$1,569,856	\$1,633,160	\$63,304
Intergovernmental	14,389	22,516	8,127
Other	49,661	49,745	84
Total Revenues	<u>1,633,906</u>	<u>1,705,421</u>	<u>71,515</u>
<u>Expenditures</u>			
Capital Outlay	1,870,196	1,852,658	17,538
Debt Service			
Interest and Fiscal Charges	5,255	5,255	0
Total Expenditures	<u>1,875,451</u>	<u>1,857,913</u>	<u>17,538</u>
Excess of Revenues Under Expenditures	<u>(241,545)</u>	<u>(152,492)</u>	<u>89,053</u>
<u>Other Financing Sources (Uses)</u>			
Advances - Out	(19,206)	(19,206)	0
Transfers - In	750,000	762,510	12,510
Total Other Financing Sources (Uses)	<u>730,794</u>	<u>743,304</u>	<u>12,510</u>
Changes in Fund Balance	489,249	590,812	101,563
Fund Balance at Beginning of Year	531,092	531,092	0
Prior Year Encumbrances Appropriated	535,324	535,324	0
Fund Balance at End of Year	<u>\$1,555,665</u>	<u>\$1,657,228</u>	<u>\$101,563</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$87,587	\$123,439	\$35,852
<u>Expenditures</u>			
Capital Outlay	581,645	383,181	198,464
Debt Service			
Interest and Fiscal Charges	5,193	4,208	985
Total Expenditures	586,838	387,389	199,449
Excess of Revenues			
Under Expenditures	(499,251)	(263,950)	235,301
<u>Other Financing Sources (Uses)</u>			
Advances - In	234,000	234,000	0
Advances - Out	(62,076)	(68,283)	(6,207)
Transfers - In	493,728	93,728	(400,000)
Transfers - Out	(136,112)	(136,112)	0
Total Other Financing Sources (Uses)	529,540	123,333	(406,207)
Changes in Fund Balance	30,289	(140,617)	(170,906)
Fund Balance at Beginning of Year	439,991	439,991	0
Prior Year Encumbrances Appropriated	22,450	22,450	0
Fund Balance at End of Year	\$492,730	\$321,824	(\$170,906)

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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$264,000	\$270,750	\$6,750
Intergovernmental	70,010	66,056	(3,954)
Other	0	399	399
Total Revenues	334,010	337,205	3,195
<u>Expenditures</u>			
Capital Outlay	613,658	322,190	291,468
Changes in Fund Balance	(279,648)	15,015	294,663
Fund Balance at Beginning of Year	774,660	774,660	0
Prior Year Encumbrances Appropriated	173,360	173,360	0
Fund Balance at End of Year	<u>\$668,372</u>	<u>\$963,035</u>	<u>\$294,663</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Debt Service			
Principal Retirement	5,810	5,810	0
Changes in Fund Balance	(5,810)	(5,810)	0
Fund Balance at Beginning of Year	72,404	72,404	0
Fund Balance at End of Year	<u>\$66,594</u>	<u>\$66,594</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$6,038,818	\$3,392,986	(\$2,645,832)
<u>Expenditures</u>			
Current			
Public Works			
Contract Services	905,213	375,023	530,190
Capital Outlay	3,182,008	3,182,008	0
Total Expenditures	4,087,221	3,557,031	530,190
Excess of Revenues Over (Under) Expenditures	1,951,597	(164,045)	(2,115,642)
<u>Other Financing Sources</u>			
Transfers - In	0	43,210	43,210
Changes in Fund Balance	1,951,597	(120,835)	(2,072,432)
Fund Balance at Beginning of Year	677,816	677,816	0
Prior Year Encumbrances Appropriated	9,726	9,726	0
Fund Balance at End of Year	<u>\$2,639,139</u>	<u>\$566,707</u>	<u>(\$2,072,432)</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, 2015

	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	\$75	\$75	\$0

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, 2015

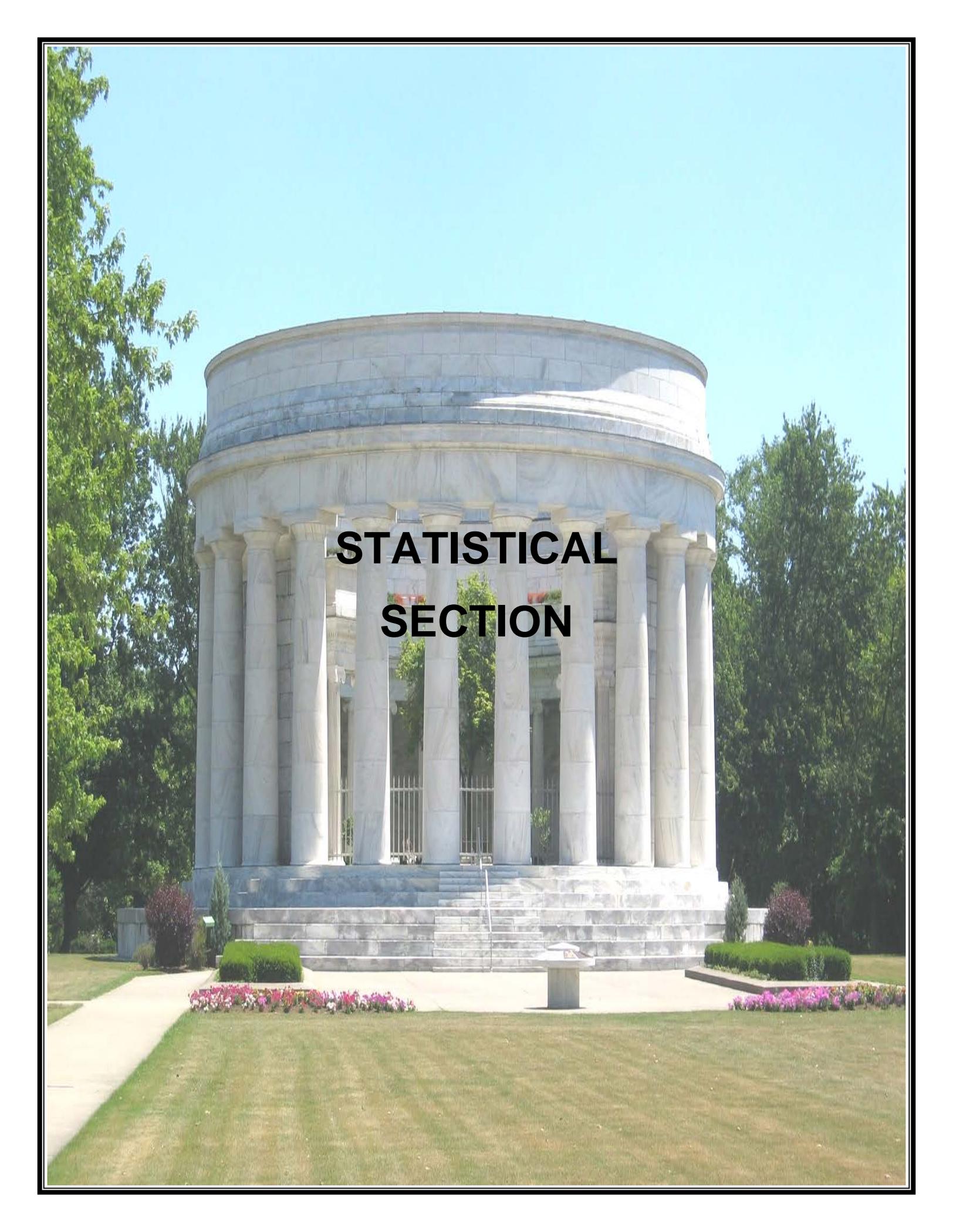
	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	20,352	20,352	0
Changes in Fund Balance	(20,352)	(20,352)	0
Fund Balance at Beginning of Year	20,352	20,352	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	112,806	112,806	0
Excess of Revenues Under Expenditures	(112,806)	(112,806)	0
<u>Other Financing Sources</u>			
Advances - In	0	18,948	18,948
Changes in Fund Balance	(112,806)	(93,858)	18,948
Fund Balance at Beginning of Year	18,560	18,560	0
Prior Year Encumbrances Appropriated	112,544	112,544	0
Fund Balance at End of Year	<u>\$18,298</u>	<u>\$37,246</u>	<u>\$18,948</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, 2015

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$562,523	\$562,523	\$0
<u>Expenditures</u>			
Intergovernmental	348,663	319,097	29,566
Debt Service			
Principal Retirement	95,000	95,000	0
Interest and Fiscal Charges	65,943	65,943	0
Total Expenditures	509,606	480,040	29,566
Changes in Fund Balance	52,917	82,483	29,566
Fund Balance at Beginning of Year	62,015	62,015	0
Fund Balance at End of Year	\$114,932	\$144,498	\$29,566



**STATISTICAL
SECTION**

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Marion County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S14

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

Debt Capacity S28

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

Demographic and Economic Information S33

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

Operating Information S36

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

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

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

	2015	2014	2013	2012
Governmental Activities				
Net Investment in Capital Assets	\$71,076,254	\$65,944,848	\$66,626,384	\$66,569,556
Restricted	26,626,832	26,832,667	26,086,187	25,653,314
Unrestricted (Deficit)	(6,854,702)	(10,120,335)	2,151,753	2,623,697
Total Governmental Activities Net Position	90,848,384	82,657,180	94,864,324	94,846,567
Business-Type Activity				
Net Investment in Capital Assets	5,683,283	5,311,736	5,989,709	5,644,194
Unrestricted	2,813,780	2,898,083	3,213,423	3,475,594
Total Business-Type Activity Net Position	8,497,063	8,209,819	9,203,132	9,119,788
Primary Government				
Net Investment in Capital Assets	76,759,537	71,256,584	72,616,093	72,213,750
Restricted	26,626,832	26,832,667	26,086,187	25,653,314
Unrestricted (Deficit)	(4,040,922)	(7,222,252)	5,365,176	6,099,291
Total Primary Government Net Position	\$99,345,447	\$90,866,999	\$104,067,456	\$103,966,355

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

2011	2010	2009	2008	2007	2006
\$63,522,762	\$58,398,527	\$51,238,221	\$49,826,270	\$49,187,346	\$47,464,227
25,789,516	24,748,371	24,845,139	22,112,234	22,115,405	21,436,262
584,541	637,807	642,753	3,718,359	5,212,695	4,652,160
<u>89,896,819</u>	<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>
5,444,565	5,567,564	5,711,294	5,906,949	5,784,359	5,868,440
3,374,546	3,356,266	3,301,207	3,109,917	2,965,710	2,441,114
<u>8,819,111</u>	<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>
68,967,327	63,966,091	56,949,515	55,733,219	54,971,705	53,332,667
25,789,516	24,748,371	24,845,139	22,112,234	22,115,405	21,436,262
3,959,087	3,994,073	3,943,960	6,828,276	8,178,405	7,093,274
<u>\$98,715,930</u>	<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>

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

	2015	2014	2013	2012
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$6,264,600	\$6,194,419	\$5,941,436	\$5,954,475
Intergovernmental	319,097	269,342	229,297	189,934
Judicial	2,588,560	2,355,542	2,297,480	2,292,198
Public Safety	11,036,788	10,129,954	9,535,197	8,571,222
Intergovernmental	1,981	3,802	3,600	0
Public Works	5,881,623	6,770,793	6,208,148	5,342,221
Intergovernmental	0	0	0	0
Health	6,577,773	7,106,833	7,862,507	7,503,479
Intergovernmental	0	0	0	0
Human Services	11,620,375	11,271,857	10,657,562	10,211,235
Intergovernmental	0	11,706	0	0
Economic Development				
Intergovernmental	299,096	278,509	122,376	125,126
Conservation and Recreation	15,000	5,000	23,302	18,583
Intergovernmental	20,100	12,000	115,000	60,000
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	471,024	407,136	594,070	636,189
Total Governmental Activities Expenses	45,096,017	44,816,893	43,589,975	40,904,662
Business-Type Activity				
Sewer District	1,282,523	1,827,319	1,216,618	1,281,289
Total Primary Government Expenses	46,378,540	46,644,212	44,806,593	42,185,951
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,252,327	2,254,569	2,255,997	2,347,777
Judicial	1,229,858	1,148,085	1,092,346	1,139,011
Public Safety	726,700	674,933	875,488	870,456
Public Works	457,712	452,800	341,084	209,240
Health	174,258	176,048	184,612	167,859
Human Services	225,849	211,491	276,520	206,684
Operating Grants, Contributions, and Interest	19,936,842	20,172,431	19,016,307	18,293,754
Capital Grants and Contributions	4,356,112	158,470	475,853	3,275,614
Total Governmental Activities Program Revenues	29,359,658	25,248,827	24,518,207	26,510,395
Business-Type Activity				
Charges for Services	1,106,246	1,116,394	1,108,742	1,073,505
Operating Grants, Contributions, and Interest	104,000	0	0	0
Capital Grants and Contributions	336,640	0	180,999	502,958
Total Business-Type Activity Program Revenues	1,546,886	1,116,394	1,289,741	1,576,463
Total Primary Government Program Revenues	30,906,544	26,365,221	25,807,948	28,086,858

2011	2010	2009	2008	2007	2006
\$6,327,585	\$6,289,917	\$6,534,557	\$7,196,431	\$6,865,354	\$6,559,522
212,793	216,492	223,479	216,287	178,628	0
2,715,638	2,507,786	2,212,842	2,464,592	2,160,259	2,052,712
10,223,590	10,014,134	10,538,938	11,105,738	9,906,723	9,581,353
3,600	3,600	3,600	3,600	0	0
4,170,011	5,192,878	4,697,458	5,186,406	3,186,953	5,310,612
0	0	0	0	830,770	0
7,261,710	6,948,908	6,537,379	6,616,909	7,928,161	7,700,613
11,530	11,530	1,070,271	1,062,532	1,087,960	0
10,031,512	10,934,847	13,388,447	15,488,136	14,559,161	13,166,131
0	0	0	0	0	0
159,990	156,000	188,965	151,396	0	0
8,984	2,000	38,451	20,500	13,000	226,051
140,000	137,397	174,000	175,750	185,000	0
0	0	0	0	0	1,016,777
517,964	512,986	545,101	510,564	484,721	571,803
41,784,907	42,928,475	46,153,488	50,198,841	47,386,690	46,185,574
1,253,590	1,172,782	1,174,800	1,236,134	1,164,820	1,175,071
43,038,497	44,101,257	47,328,288	51,434,975	48,551,510	47,360,645
2,154,076	2,264,124	2,204,521	2,498,120	2,598,005	2,579,723
1,192,936	1,108,339	960,665	1,072,416	1,212,057	1,150,303
1,036,636	1,037,668	1,066,038	1,251,612	1,200,579	1,062,452
508,870	361,835	220,456	186,053	194,094	186,303
181,798	184,616	242,425	199,381	183,404	177,436
249,303	312,771	216,185	308,820	329,446	333,426
19,044,052	18,457,094	21,320,307	22,813,933	22,345,531	21,481,219
4,588,222	8,389,802	2,143,077	650,381	1,368,720	5,516,629
28,955,893	32,116,249	28,373,674	28,980,716	29,431,836	32,487,491
1,040,801	997,534	1,146,771	1,116,408	1,172,195	1,072,083
0	0	0	0	0	0
104,264	78,249	8,140	350,109	292,385	91,878
1,145,065	1,075,783	1,154,911	1,466,517	1,464,580	1,163,961
30,100,958	33,192,032	29,528,585	30,447,233	30,896,416	33,651,452

(continued)

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

	2015	2014	2013	2012
Net (Expense)/Revenue				
Governmental Activities	(\$15,736,359)	(\$19,568,066)	(\$19,071,768)	(\$14,394,267)
Business-Type Activity	264,363	(710,925)	73,123	295,174
Total Primary Government Net Expense	<u>(15,471,996)</u>	<u>(20,278,991)</u>	<u>(18,998,645)</u>	<u>(14,099,093)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for				
General Operating	2,301,018	2,240,469	2,126,170	2,064,496
Health-Mental Health	0	0	0	0
Health-Developmental Disabilities	2,591,203	2,541,813	2,518,480	2,494,106
Health-Marca Capital	271,247	265,634	263,300	260,515
Human Services-Children Services	1,150,626	1,126,810	1,116,929	1,105,118
Human Services-Senior Services	672,619	664,855	658,821	654,543
Conservation and Recreation-Coliseum Capital	0	0	0	0
Payment in Lieu of Taxes	593,478	505,367	415,436	422,570
Sales Taxes				
General Operating	10,856,692	9,769,901	7,414,576	8,438,891
Capital Projects	1,672,555	1,038,344	0	0
Grants and Entitlements not Restricted to Other Programs	1,823,669	1,798,983	1,721,970	1,479,036
Interest	240,150	248,620	203,485	195,865
Other	1,754,306	1,641,325	2,650,358	2,228,875
Transfers	0	0	0	0
Total Governmental Activities	<u>23,927,563</u>	<u>21,842,121</u>	<u>19,089,525</u>	<u>19,344,015</u>
Business-Type Activity				
Interest	894	914	1,593	1,686
Other	21,987	12,233	8,628	3,817
Transfers	0	0	0	0
Total Business-Type Activity	<u>22,881</u>	<u>13,147</u>	<u>10,221</u>	<u>5,503</u>
Total Primary Government	<u>23,950,444</u>	<u>21,855,268</u>	<u>19,099,746</u>	<u>19,349,518</u>
Change in Net Position				
Governmental Activities	8,191,204	2,274,055	17,757	4,949,748
Business-Type Activity	287,244	(697,778)	83,344	300,677
Total Primary Government	<u>\$8,478,448</u>	<u>\$1,576,277</u>	<u>\$101,101</u>	<u>\$5,250,425</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

2011	2010	2009	2008	2007	2006
(\$12,829,014)	(\$10,812,226)	(\$17,779,814)	(\$21,218,125)	(\$17,954,854)	(\$13,698,083)
(108,525)	(96,999)	(19,889)	230,383	299,760	(11,110)
<u>(12,937,539)</u>	<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>
2,087,575	2,092,921	1,992,983	2,106,870	2,217,466	2,167,903
0	0	774,060	805,129	918,955	654,433
2,489,882	2,477,588	2,358,837	2,444,211	2,898,988	2,961,609
259,999	258,769	246,491	252,609	308,547	312,797
1,102,922	1,059,977	1,173,245	1,273,788	1,583,189	1,514,642
653,876	650,918	618,993	643,798	760,044	63,710
0	0	0	0	0	11,561
386,197	387,965	341,217	267,189	0	0
7,909,112	6,511,622	6,242,445	6,814,459	7,151,124	6,751,129
0	0	0	0	0	0
1,616,108	1,830,628	1,718,289	2,019,962	1,818,914	1,566,057
270,512	353,724	770,280	1,495,344	2,035,081	1,700,569
2,164,945	2,246,706	2,803,537	2,236,183	1,321,586	1,926,596
0	0	0	0	(96,243)	0
<u>18,941,128</u>	<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>
2,012	4,967	13,117	35,204	37,167	46,190
1,794	3,361	2,407	1,210	7,345	1,681
0	0	0	0	96,243	0
<u>3,806</u>	<u>8,328</u>	<u>15,524</u>	<u>36,414</u>	<u>140,755</u>	<u>47,871</u>
<u>18,944,934</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>
6,112,114	7,058,592	1,260,563	(858,583)	2,962,797	5,932,923
(104,719)	(88,671)	(4,365)	266,797	440,515	36,761
<u>\$6,007,395</u>	<u>\$6,969,921</u>	<u>\$1,256,198</u>	<u>(\$591,786)</u>	<u>\$3,403,312</u>	<u>\$5,969,684</u>

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

	2015	2014	2013	2012
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	628,227	528,089	534,728	658,610
Committed	0	0	12,425	12,425
Assigned	1,394,791	1,566,433	212,330	248,019
Unassigned	4,410,353	2,790,107	3,813,085	4,148,895
Total General Fund	<u>6,433,371</u>	<u>4,884,629</u>	<u>4,572,568</u>	<u>5,067,949</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	0	614,917	971,883
Restricted	22,260,018	23,246,968	21,755,277	20,916,868
Assigned	1,657,565	625,732	854,754	52,716
Unassigned (Deficit)	0	0	(1,242,241)	(442,286)
Total All Other Governmental Funds	<u>23,917,583</u>	<u>23,872,700</u>	<u>21,982,707</u>	<u>21,499,181</u>
Total Governmental Funds	<u>\$30,350,954</u>	<u>\$28,757,329</u>	<u>\$26,555,275</u>	<u>\$26,567,130</u>

GASB Statement No. 54 was implemented in 2011.

2011	2010	2009	2008	2007	2006
\$0	\$0	\$440,310	\$898,395	\$791,439	\$708,263
0	0	3,023,720	4,968,581	6,772,252	5,960,120
601,012	564,204	0	0	0	0
11,000	11,000	0	0	0	0
153,127	159,781	0	0	0	0
1,691,119	2,937,340	0	0	0	0
<u>2,456,258</u>	<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>
0	0	2,392,884	2,225,158	1,396,671	1,430,260
0	0	15,713,480	14,402,925	15,068,360	13,563,918
0	0	808,636	693,689	901,531	777,115
0	0	1,368,971	893,366	975,583	1,328,373
1,035,172	978,007	0	0	0	0
20,556,644	20,270,926	0	0	0	0
13,427	30,049	0	0	0	0
(1,882,556)	(1,910,484)	0	0	0	0
<u>19,722,687</u>	<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>\$22,178,945</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>

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

	2015	2014	2013	2012
Revenues				
Property Taxes	\$6,967,381	\$6,836,792	\$6,740,303	\$6,550,771
Payment in Lieu of Taxes	593,478	505,367	415,436	422,570
Sales Taxes	12,322,016	10,173,976	7,444,621	9,065,121
Special Assessments	163,261	316,150	125,739	102,885
Charges for Services	4,454,546	4,181,375	4,331,388	4,332,473
Licenses and Permits	143,354	152,082	159,255	146,900
Fines and Forfeitures	356,787	284,131	351,998	400,664
Intergovernmental	25,330,883	22,178,829	21,125,367	23,522,501
Interest	243,762	242,518	217,756	218,864
Other	1,748,479	1,663,340	2,635,865	2,298,090
Total Revenues	52,323,947	46,534,560	43,547,728	47,060,839
Expenditures				
General Government				
Legislative and Executive	5,882,248	5,808,582	5,807,300	5,493,593
Intergovernmental	319,097	269,342	229,297	189,934
Judicial	2,727,527	2,422,014	2,310,056	2,256,239
Public Safety	10,932,121	9,855,758	9,394,925	8,303,816
Intergovernmental	1,981	3,802	3,600	0
Public Works	9,596,488	5,137,368	5,192,720	4,808,265
Health	6,533,532	6,776,328	7,498,335	7,368,643
Intergovernmental	0	0	0	0
Human Services	11,700,064	11,198,101	10,472,452	10,119,133
Intergovernmental	0	11,706	0	0
Economic Development				
Intergovernmental	299,096	278,509	122,376	125,126
Conservation and Recreation	15,000	5,000	5,000	0
Intergovernmental	20,100	12,000	115,000	60,000
Capital Outlay	1,758,219	1,595,009	1,415,026	4,565,806
Intergovernmental	0	0	0	0
Debt Service				
Principal Retirement	490,810	490,811	4,020,811	360,811
Current Refunding	0	0	0	70,000
Interest and Fiscal Charges	454,039	468,176	512,685	503,719
Total Expenditures	50,730,322	44,332,506	47,099,583	44,225,085
Excess of Revenues Over (Under) Expenditures	1,593,625	2,202,054	(3,551,855)	2,835,754

2011	2010	2009	2008	2007	2006
\$6,455,745	\$6,454,755	\$7,367,875	\$7,402,713	\$8,621,962	\$7,636,017
386,197	387,965	341,217	252,618	0	0
7,045,122	6,505,099	6,217,830	6,979,528	7,276,501	6,499,806
304,095	207,735	166,735	102,750	80,935	61,564
4,411,431	4,446,692	4,200,030	4,596,609	5,147,982	5,009,233
160,468	158,544	162,840	169,602	161,639	157,081
413,293	463,687	414,034	642,259	372,293	272,620
25,702,703	26,747,183	24,842,350	25,233,229	25,546,176	23,489,949
317,504	322,099	938,183	1,481,389	1,966,989	1,759,758
2,163,958	2,253,279	2,809,246	2,226,460	1,402,443	1,926,596
<u>47,360,516</u>	<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>
5,870,228	5,659,577	6,024,662	6,214,515	5,997,407	5,749,148
212,793	216,492	223,479	216,287	178,628	0
2,677,452	2,457,062	2,164,027	2,351,314	2,105,744	2,003,409
10,046,777	9,803,682	10,242,492	10,933,715	9,722,362	9,627,378
3,600	3,600	3,600	3,600	0	0
4,862,065	4,250,771	4,300,215	5,118,964	4,670,835	4,300,495
6,922,644	6,721,041	6,174,088	6,085,524	7,385,058	7,166,602
11,530	11,530	1,070,271	1,062,532	1,087,960	0
9,940,314	10,979,448	13,275,757	15,485,443	14,384,934	13,041,213
0	0	0	0	0	0
159,990	156,000	188,965	145,643	0	0
2,000	2,000	10,000	13,000	13,000	73,000
140,000	137,397	174,000	205,750	185,000	0
6,436,377	8,497,998	2,794,501	1,951,944	1,577,479	4,981,439
0	0	0	0	0	1,016,777
332,905	531,477	496,477	481,477	566,477	478,990
110,000	110,000	85,000	110,000	100,000	0
493,718	491,142	526,072	531,171	621,192	495,641
<u>48,222,393</u>	<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>(861,877)</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>

(continued)

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

	2015	2014	2013	2012
Other Financing Sources (Uses)				
Sale of Capital Assets	\$0	\$0	\$0	\$32,431
Notes Issued	0	0	0	3,520,000
Bonds Issued	0	0	3,540,000	0
Current Refunding	0	0	0	(2,000,000)
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	1,972,472	3,563,668	1,751,189	1,242,500
Transfers - Out	(1,972,472)	(3,563,668)	(1,751,189)	(1,242,500)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>3,540,000</u>	<u>1,552,431</u>
Changes in Fund Balances	<u>\$1,593,625</u>	<u>\$2,202,054</u>	<u>(\$11,855)</u>	<u>\$4,388,185</u>
Debt Service as a Percentage of Noncapital Expenditures	2.2%	2.3%	10.2%	2.4%

2011	2010	2009	2008	2007	2006
\$0	\$0	\$0	\$0	\$2,608	\$92,350
2,070,000	2,180,000	2,290,000	2,375,000	2,485,000	2,585,000
0	1,375,000	0	0	0	0
(2,070,000)	(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
1,291,540	1,089,498	1,477,602	1,474,057	1,612,280	2,241,012
(1,291,540)	(1,089,498)	(1,477,602)	(1,474,057)	(1,612,280)	(2,241,012)
0	1,375,000	0	0	156,943	2,677,350
<u>(\$861,877)</u>	<u>(\$707,179)</u>	<u>(\$293,266)</u>	<u>(\$1,823,722)</u>	<u>\$2,137,787</u>	<u>\$555,882</u>
2.4%	2.8%	2.5%	2.3%	2.8%	2.2%

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			
2015	\$856,777,360	\$176,572,990	\$2,952,429,571	\$85,801,420	\$97,501,614
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

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	\$1,119,151,770	\$3,049,931,185	\$8.09
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

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

	2015	2014	2013	2012	2011
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	0.3990	0.3986	0.4413	0.4405	0.4391
Commercial/Industrial	0.5726	0.5604	0.5626	0.5539	0.5395
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985					
Effective Millage Rates					
Residential/Agricultural	0.1578	0.1576	0.1745	0.1742	0.1737
Commercial/Industrial	0.2948	0.2886	0.2897	0.2852	0.2778
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987					
Effective Millage Rates					
Residential/Agricultural	0.2254	0.2252	0.2494	0.2489	0.2481
Commercial/Industrial	0.4214	0.4124	0.4141	0.4076	0.3971
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 1996					
Effective Millage Rates					
Residential/Agricultural	1.7190	1.7172	1.9013	1.8979	1.8918
Commercial/Industrial	2.8477	2.7870	2.7982	2.7547	2.6832
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Children Services					
Effective Millage Rates					
Residential/Agricultural	0.9559	0.9549	1.0573	1.0553	1.0520
Commercial/Industrial	1.7899	1.7517	1.7587	1.7314	1.6865
Tangible/Public Utility Personal	2.1200	2.1200	2.1200	2.1200	2.1200
ADAMHS					
Effective Millage Rates					
Residential/Agricultural	0.8340	0.8332	0.9225	0.9208	0.9179
Commercial/Industrial	1.0000	0.9960	1.0000	0.9891	0.9635
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000

2010	2009	2008	2007	2006
\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
0.4383	0.4371	0.4374	0.4754	0.4783
0.5212	0.5131	0.5004	0.5437	0.5600
1.0000	1.0000	1.0000	1.0000	1.0000
0.1733	0.1729	0.1730	0.1880	0.1892
0.2684	0.2642	0.2577	0.2800	0.2883
0.3500	0.3500	0.3500	0.3500	0.3500
0.2476	0.2470	0.2471	0.2686	0.2703
0.3835	0.3776	0.3683	0.4001	0.4121
0.5000	0.5000	0.5000	0.5000	0.5000
1.8881	1.8833	1.8844	2.0483	2.0610
2.5920	2.5520	2.4886	2.7040	2.7849
3.0000	3.0000	3.0000	3.0000	3.0000
1.0499	1.2349	1.2357	1.3431	1.3515
1.6291	1.8915	1.8445	2.0041	2.0641
2.1200	2.5000	2.5000	2.5000	2.5000
0.9161	0.9137	0.9143	0.9938	0.5406
0.9307	0.9164	0.8936	0.9709	0.7166
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

	2015	2014	2013	2012	2011
Senior Services					
Effective Millage Rates					
Residential/Agricultural	\$0.6672	\$0.6665	\$0.7380	\$0.7367	\$0.7343
Commercial/Industrial	0.8000	0.7968	0.8000	0.7913	0.7708
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	7.3583	7.3533	7.8843	7.8744	7.8569
Commercial/Industrial	10.1264	9.9929	10.0233	9.9132	9.7184
Tangible/Public Utility Personal	11.1700	11.1700	11.1700	11.1700	11.1700
Total Weighted Average Tax Rate	8.0873	8.0602	8.4956	8.4604	8.4115
In County School Districts					
Marion CSD	29.8524-41.1200	29.7367-41.1200	30.7316-41.2200	30.5185-41.2500	29.3975-40.3600
Pleasant LSD	23.6596-46.5300	23.6494-46.5300	24.7987-47.1300	24.7711-47.1300	25.1969-47.5900
Overlapping School Districts					
Buckeye Valley LSD	25.2000-34.2000	25.9582-34.6600	25.9653-34.6600	25.9931-34.7300	25.8117-34.7300
Cardington-Lincoln LSD	22.5500-29.6500	23.9524-31.1900	23.958-31.1900	23.9772-31.1900	23.9598-31.1900
Elgin LSD	32.5846-44.8600	32.6030-44.8600	33.6716-45.7500	33.6884-45.7800	34.0894-46.1700
Northmor LSD	26.9816-34.5400	27.1045-34.5400	27.0789-34.5400	27.0750-34.5400	27.1659-34.5400
Ridgedale LSD	24.0180-44.7000	24.0000-44.7000	25.0040-45.6900	25.0012-45.7000	25.8200-46.5200
River Valley LSD	27.4635-38.6200	27.4684-38.6200	27.7996-38.8900	27.7883-38.8900	27.3090-38.4100
Upper Sandusky EVSD	20.0516-33.7000	20.0000-33.7000	20.0000-33.7000	20.0000-33.7000	20.0000-33.7000
Corporations					
Caledonia	9.0751-9.5000	8.7105-11.5000	8.7018-11.5000	8.6883-11.5000	8.6883-11.5000
Green Camp	9.4242-10.1000	9.4142-10.1000	9.7965-10.1000	9.7965-10.1000	9.7497-10.1000
Larue	12.7585-13.2000	12.7585-13.2000	12.6320-13.2000	12.6070-13.2000	12.6345-13.2000
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	2.1500-2.15000	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	1.7000-1.7000	0.0000
Morral	1.4282-1.5000	1.4281-1.5000	2.3354-2.4300	2.3354-2.4300	2.3356-2.4300
New Bloomington	3.2612-4.0000	3.2612-4.0000	3.2630-4.0000	3.2630-4.0000	3.2614-4.0000
Prospect	8.8788-14.6000	8.8774-14.6000	5.5000-11.6000	5.4847-11.6000	5.4765-11.6000
Waldo	6.1285-6.9000	6.1177-6.9000	6.2170-6.9000	6.2170-6.9000	6.21734-6.9000

2010	2009	2008	2007	2006
\$0.7329	\$0.7310	\$0.7315	\$0.7950	\$0.0000
0.7446	0.7331	0.7149	0.7767	0.0000
0.8000	0.8000	0.8000	0.8000	0.0000
7.8463	8.0199	8.0234	8.5123	7.2910
9.4694	9.6479	9.4680	10.0795	9.2261
11.1700	11.5500	11.5500	11.5500	10.7500
8.3720	8.5602	8.6217	9.2084	8.1955
28.8868-40.3600	28.8305-40.3600	29.1078 - 40.7500	28.6454 - 40.2600	29.0431 - 40.6300
24.7549-47.5900	24.6900-47.5900	24.8700 - 47.7700	24.8700 - 47.7700	25.3300 - 48.2300
25.9957-34.9500	25.8000-34.8000	23.6500 - 32.6500	23.8000 - 32.8000	23.9800 - 32.9800
23.9949-31.1900	23.9624-31.1900	25.9776 - 33.1900	26.0008 - 33.1900	25.9813 - 33.1900
34.1747-46.1700	25.6800-37.6800	26.2600 - 38.2600	26.0388 - 37.7700	26.1429 - 37.8500
27.1528-34.5400	27.1039-34.5400	20.0000 - 27.4000	20.0000 - 27.4000	20.0000 - 27.4000
25.8200-46.5200	25.8200-46.5200	26.9800 - 47.6800	27.2539 - 47.6000	27.4040 - 47.3900
27.3461-38.4100	27.3135-38.4100	28.3834 - 43.5000	28.4164 - 43.5000	29.3169 - 44.3700
20.0507-33.7000	20.0329-33.7000	20.0000 - 33.7000	20.0000 - 33.7000	20.0006 - 33.7000
8.6139-11.5000	7.4829 - 12.5000	7.4809 - 12.5000	8.0419 - 12.5000	8.0220 - 12.5000
9.4607-10.1000	9.4419 - 10.1000	9.2571 - 10.1000	5.5201 - 10.1000	5.5135 - 10.1000
12.2201-13.2000	12.1802 - 13.2000	12.100 - 13.2000	10.0192 - 11.7000	6.8136 - 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 - 3.3000	3.3000 - 3.0000	3.3000 - 3.0000
0.0000	0.0000	0.0000	0.0000	0.0000
2.3695-2.4300	2.3692 - 2.4300	1.8065 - 3.4000	2.3322 - 5.2000	2.9756 - 5.2000
3.1671-4.0000	3.1829 - 4.0000	3.1804 - 4.0000	3.3542 - 4.0000	3.3580 - 4.0000
5.3112-11.6000	5.3042 - 11.6000	5.2992 - 11.6000	4.1614 - 10.1000	4.1579 - 10.1000
6.0456-6.9000	6.0303 - 6.9000	5.8094 - 6.9000	6.1670 - 6.9000	6.1371 - 6.9000

(continued)

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

	2015	2014	2013	2012	2011
Townships					
Big Island	\$2.7132-3.9000	\$2.7124-\$3.9000	\$2.9077-\$3.9000	\$2.9074-\$3.9000	\$2.9074-\$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	3.823602-5.2000	3.8236-5.2000	4.6157-5.2000	4.6157-5.2000	4.6075-5.2000
Grand Prairie	3.1715-3.45000	3.1709-3.4500	3.3980-3.4500	3.3938-3.4500	3.3927-3.4500
Green Camp	3.4782-4.45000	3.4776-4.4500	3.9752-4.4500	3.9752-4.4500	3.9707-4.4500
Marion	9.9269-10.5000	9.9235-10.5000	10.3980-10.5000	10.3853-10.5000	9.9676-10.5000
Montgomery	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
Pleasant	5.7674-5.8800	4.3487-4.5400	4.4599-4.5400	4.4599-4.5400	4.5147-4.5400
Prospect	1.7726-2.8000	1.7725-2.8000	1.8506-2.8000	1.8495-2.8000	1.8481-2.8000
Richland	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
Salt Rock	5.8830-8.6000	5.8770-8.6000	5.0923-6.6000	5.0933-6.6000	5.0923-6.6000
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	3.5205-3.9000	3.5186-3.9000	3.7120-3.9000	3.7120-3.9000	3.7109-3.9000
Other Units					
Battle Run Fire District	3.662-5.0000	3.6659-5.0000	4.2056-5.000	4.1512-5.0000	4.1715-5.000
Cardington-Lincoln Joint Recreation Board	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000
Delaware County District Library	0.9612-1.0000	0.9995-1.0000	1.0000-1.0000	1.0000-1.0000	0.9929-1.0000
Delaware County JVSD	2.3311-3.2000	2.4297-3.2000	2.3850-3.2000	2.3580-3.2000	2.2890-3.2000
First Consolidated Fire District	6.8590-9.0000	7.0525-9.0000	8.4501-9.0000	6.7881-8.0000	6.8583-8.0000
Fort Morrow Fire District	3.6671-5.0000	3.8016-5.0000	4.4707-5.0000	4.4690-5.0000	4.5313-5.0000
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	2.8258-3.7000	2.0771-3.7000	2.0763-3.7000	2.0319-3.7000	2.0047-3.7000
Prospect Joint Park Commission	1.3778-2.2000	1.3777-2.2000	1.5723-2.2000	1.5694-2.2000	1.5661-2.2000
Scioto Valley Fire District	1.7297-5.0000	1.7286-5.0000	2.2890-5.0000	2.2881-5.0000	2.2870-5.0000
Tri-Rivers JVSD	1.9997-4.4000	2.0355-4.4000	2.2108-4.4000	2.2063-4.4000	2.2037-4.4000
Upper Sandusky EVSD Library	1.0604-1.4000	1.0568-1.4000	1.3133-1.4000	1.3141-1.4000	1.3170-1.4000
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.

2010	2009	2008	2007	2006
\$2.9532-\$3.9000	\$3.0012 - \$3.9000	\$3.0114 - \$3.9000	\$3.1149 - \$3.9000	\$3.1242 - \$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
3.7000-3.7000	3.3824 - 3.6000	3.3775 - 3.6000	3.4904 - 3.6000	3.6000 - 3.6000
3.4500-3.4500	3.1839 - 3.4500	3.1848 - 3.4500	3.3156 - 3.4500	3.3220 - 3.4500
4.2720-4.4500	4.1729 - 4.4500	4.1685 - 4.4500	4.4141 - 4.4500	4.4436 - 4.4500
9.2951-10.5000	9.2188 - 10.5000	8.9541- 10.4000	9.7942 - 10.5000	10.1740 - 10.5000
1.3000-1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000
4.3600-4.5400	4.3548 - 4.5400	3.0211 - 3.2000	3.0762 - 3.2000	3.1827 - 3.2000
1.8720-2.8000	1.8717 - 2.8000	1.8800 - 2.8000	1.9324 - 2.8000	1.9265 - 2.8000
1.2000-1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000
4.5026-5.1000	4.5003 - 5.1000	4.4823 - 5.1000	5.0284 - 5.1000	5.0558 - 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
2.7808-2.9000	2.7447 - 2.9000	2.7447 - 2.9000	2.9000 - 2.9000	2.8998 - 2.9000
4.1701-5.0000	3.6341 - 5.0000	3.6341 - 5.0000	3.9774 - 5.0000	4.4494 - 5.0000
1.0500-1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500
1.0278-1.0300	0.0400 - 0.0400	0.0600 - 0.0600	0.0700 - 0.0700	0.0800 - 0.0800
2.2909-3.2000	2.2857 - 3.2000	2.2797 - 3.2000	2.2817 - 3.2000	2.2847 - 3.2000
7.5169-8.0000	6.5007 - 7.0000	5.2822 - 6.0000	5.7908 - 6.0000	5.8600 - 6.0000
4.7375-5.0000	4.7362 - 5.0000	1.8106 - 2.0000	2.4899 - 2.5000	1.8790 - 2.0000
0.1000-0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000
2.0000-3.7000	2.0000 - 4.7000	2.0196 - 4.7000	2.0222 - 4.7000	2.0851 - 4.7000
1.6255-2.2000	1.6248 - 2.2000	1.6454 - 2.2000	1.7760 - 2.2000	1.7670 - 2.2000
2.6677-5.0000	2.6647 - 5.0000	2.6912 - 5.0000	2.9992 - 5.0000	3.0169 - 5.0000
2.2320-4.4000	2.2223 - 4.4000	2.2529 - 4.4000	2.3922 - 4.4000	2.4006 - 4.4000
1.3999-1.4000	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
2015	\$9,089,031	\$8,813,557	96.97%	\$744,045	\$1,319,514	\$2,063,559	22.70%
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

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
2015	\$0	\$242	0.00%	\$0	\$10,269	\$10,269	0.00%
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

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.

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

	2015			2006		
	Total Assessed Value	Rank	Percent of Total County Assessed Value	Taxable Assessed Value	Rank	Percent of Total County Assessed Value
Aqua Ohio, Inc.	\$30,589,980	1	2.75%	\$20,807,820	2	2.03%
Ohio Edison	26,110,375	2	2.33	15,705,730	3	1.53
Ohio Health Marion General Hospital	23,841,628	3	2.13			
Whirlpool Corporation	11,696,400	4	1.05	22,811,640	1	2.23
GP2 LLC	9,186,114	5	0.81			
Dofasco Marion, Inc.	7,995,428	6	0.71			
Devries Dairy LLC	7,870,028	7	0.70			
Ohio Power Company	7,868,321	8	0.70	3,694,070	9	0.36
American Transmission	6,915,180	9	0.62			
Marion Forum LLC	6,659,514	10	0.60			
Nucor Steel				15,218,720	4	1.48
General Mills				6,218,790	5	0.61
Sypris Technology				6,058,580	6	0.59
Conagra Foods				4,308,000	7	0.42
Verizon North				4,269,570	8	0.42
Southland Mall, Inc.				3,399,870	10	0.33
Total Principal Taxpayers	138,732,968		12.40	102,492,790		10.00
All Other Taxpayers	980,418,802		87.60	922,092,241		90.00
Total County Assessed Value	<u>\$1,119,151,770</u>		<u>100.00%</u>	<u>\$1,024,585,031</u>		<u>100.00%</u>

Source: Marion County Auditor

Marion County, Ohio
Taxable Sales by Type
Last Ten Years

Category	2015	2014	2013	2012	2011
Sales Tax Payments	\$2,452,040	\$2,188,260	\$1,577,913	\$1,710,572	\$1,597,026
Direct Pay Tax Return Payments	1,606,073	1,235,840	616,557	761,680	604,991
Seller's Use Tax Return Payments	1,136,673	970,032	627,672	742,245	736,195
Consumer's Use Tax Return Payments	276,441	280,609	221,158	347,913	308,278
Motor Vehicle Tax Payments	1,823,077	1,450,117	1,071,422	1,152,032	1,126,145
Watercraft and Outboard Motors	17,425	12,404	10,598	13,516	9,804
Department of Liquor Control	37,274	31,450	21,715	23,582	22,925
Sales Tax on Motor Vehicle Fuel Refunds	4,545	6,921	2,836	3,727	1,358
Sales/Use Tax Voluntary Payments	3,629	2,713	6,818	4,055	3,506
Statewide Master Numbers	5,210,325	4,650,568	3,333,025	3,755,270	3,687,886
Sales/Use Tax Assessments Payments	126,252	145,392	35,720	36,575	43,301
Streamlined Sales Tax Payments	9,583	4,064	2,457	2,585	2,447
Use Tax Amnesty Payments	357	41,783	7,131	22,271	1,657
Administrative Rotary Fund Fee	(126,558)	(109,174)	(74,894)	(85,241)	(79,890)
Sales/Use Tax Refunds Approved	(47,889)	(102,734)	(45,552)	(51,891)	(156,517)
Destination Sourcing Adjustment	0	0	0	0	0
Total	\$12,529,247	\$10,808,245	\$7,414,576	\$8,438,891	\$7,909,112
 Sales Tax Rate	 1.50%	 1.5% (3)	 1% (2)	 1.5% (1)	 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.

2010	2009	2008	2007	2006
\$1,521,776	\$1,548,635	\$1,797,616	\$1,841,481	\$1,834,397
609,803	198,344	132,900	167,515	283,347
512,645	507,036	571,590	567,280	529,207
153,045	173,568	212,290	295,711	186,119
841,241	806,373	906,249	968,405	917,846
9,576	8,460	10,325	9,235	9,720
19,021	18,661	19,031	17,745	15,936
3,019	1,777	4,281	1,738	2,663
2,610	3,770	4,175	72,300	23,514
3,038,295	3,032,441	3,190,062	3,274,167	3,012,819
34,560	32,154	55,026	25,789	16,543
1,377	1,090	1,207	598	15
0	0	0	0	0
(65,774)	(63,055)	(68,853)	(72,256)	(61,417)
(169,572)	(26,809)	(19,477)	(16,406)	(12,528)
0	0	(1,963)	(2,178)	(7,052)
<u>\$6,511,622</u>	<u>\$6,242,445</u>	<u>\$6,814,459</u>	<u>\$7,151,124</u>	<u>\$6,751,129</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				Business-Type Activity	
	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	Ohio Public Works Commission Loans	General Obligation Bonds	Ohio Public Works Commission Loans
2015	\$0	\$10,736,582	\$0	\$90,069	\$1,415,000	\$152,714
2014	0	11,223,733	0	95,879	1,540,000	108,137
2013	0	11,710,884	0	101,690	1,660,000	170,567
2012	3,590,000	8,668,035	0	107,501	1,780,000	212,189
2011	3,725,000	9,025,187	0	113,312	1,895,000	232,999
2010	3,857,000	8,985,056	0	116,217	2,005,000	295,430
2009	3,960,000	8,106,638	0	16,477	2,110,000	316,239
2008	4,075,000	8,531,456	36,722	32,954	2,210,000	357,860
2007	3,336,000	8,941,275	73,443	49,431	2,310,000	399,481
2006	3,336,000	9,284,711	110,289	65,908	2,405,000	441,102

Source: Marion County Auditor

See Schedule S33 for population and personal income.

Total Primary Government	Per Capita	Percentage of Personal Income
\$12,394,365	\$189.65	0.57%
12,967,749	197.32	0.58
13,643,141	207.01	0.61
14,357,725	216.76	0.65
14,991,498	228.34	0.71
15,258,703	229.45	0.75
14,509,354	220.99	0.72
15,243,992	229.07	0.75
15,109,630	231.57	0.78
15,643,010	238.52	0.86

Marion County
Legal Debt Margin
Last Ten Years

	2015	2014	2013	2012	2011
Assessed Value of County	\$1,119,151,770	\$1,120,237,120	\$1,025,270,540	\$1,022,733,310	\$1,025,272,240
Voted Debt Limitation	\$26,478,794	\$26,505,928	\$24,131,764	\$24,068,333	\$24,131,806
Total Outstanding Debt					
Bond Anticipation Notes	0	0	0	3,590,000	3,725,000
General Obligation Bonds	12,125,000	12,735,000	13,340,000	10,415,000	10,885,000
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	242,783	204,016	272,258	319,690	346,311
Total Outstanding Debt	12,367,783	12,939,016	13,612,258	14,324,690	14,956,311
Exemptions					
Bond Anticipation Notes	0	0	0	2,690,000	2,825,000
Marion-Hardin Correctional Center General Obligation Bonds	2,295,000	2,455,000	2,615,000	2,765,000	2,910,000
General Obligation Bonds Paid by Enterprise Funds	1,415,000	1,540,000	1,660,000	1,780,000	1,895,000
General Obligation Bonds Paid by Tax Incentive Financing Revenues	2,335,000	2,430,000	2,525,000	0	0
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	242,783	204,016	272,258	319,690	346,311
Total Exemptions	6,287,783	6,629,016	7,072,258	7,554,690	7,976,311
Net Indebtedness	6,080,000	6,310,000	6,540,000	6,770,000	6,980,000
Amount Available in Debt Service Fund	28,790	14,745	264	40,824	0
Total Net Debt Applicable to Debt Limit	6,051,210	6,295,255	6,539,736	6,729,176	6,980,000
Total Voted Legal Debt Margin	\$20,427,584	\$20,210,673	\$17,592,028	\$17,339,157	\$17,151,806
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	77.15%	76.25%	72.90%	72.04%	71.08%
Unvoted Debt Limitation	\$11,191,518	\$11,202,371	\$10,252,705	\$10,227,333	\$10,252,722
Total Unvoted Legal Debt Margin	\$5,140,308	\$4,907,116	\$3,712,969	\$3,498,157	\$3,272,722
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	45.93%	43.80%	36.21%	34.20%	31.92%

Source: Marion County Auditor

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.

2010	2009	2008	2007	2006
\$1,030,750,780	\$1,028,265,855	\$1,058,821,702	\$1,016,949,947	\$1,024,585,031
\$24,268,770	\$24,206,646	\$24,970,543	\$23,923,749	\$24,114,626
3,857,000	3,960,000	4,075,000	3,336,000	3,336,000
11,325,000	10,570,000	11,113,237	11,641,475	11,689,711
0	0	36,763	73,525	110,289
411,647	332,716	390,814	448,912	507,010
15,593,647	14,862,716	15,615,814	15,499,912	15,643,010
2,957,000	3,060,000	3,175,000	3,336,000	3,336,000
3,045,000	3,175,000	3,300,000	3,420,000	3,370,000
2,005,000	2,110,000	2,210,000	2,310,000	2,405,000
0	0	0	0	0
0	0	36,763	73,525	110,289
411,647	332,716	390,814	448,912	507,010
8,418,647	8,677,716	9,112,577	9,588,437	9,728,299
7,175,000	6,185,000	6,503,237	5,911,475	5,914,711
16,622	638,846	378,193	435,556	160,825
7,158,378	5,546,154	6,125,044	5,475,919	5,753,886
\$17,110,392	\$18,660,492	\$18,845,499	\$18,447,830	\$18,360,740
70.50%	77.09%	75.47%	77.11%	76.14%
\$10,307,508	\$10,282,659	\$10,588,217	\$10,169,499	\$10,245,850
\$3,149,130	\$4,736,505	\$4,463,173	\$4,693,580	\$4,491,964
30.55%	46.06%	42.15%	46.15%	43.84%

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
2015	\$12,151,582	0.40%	\$185.93
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

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
2015	65,355	\$2,187,693,270	\$33,474	5.1%
2014	65,720	2,199,911,280	33,474	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

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

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

Employer	2015			2006		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,384	1	9.01%	3,300	1	10.78%
Ohio Health Marion General Hospital	1,320	2	4.98	1,076	2	3.52
Marion City School District	769	3	2.90	708	3	2.31
Silver Line Windows and Doors	600	4	2.26	640	5	2.09
Marion County Government	549	5	2.07	700	4	2.29
Marion Correctional Institution	446	6	1.68	484	9	1.58
Nucor Steel	405	7	1.53			
Ohio Health Marion Area Physicians	401	8	1.51			
Wyandot, Inc.	395	9	1.49			
Marion Industries, Inc.	330	10	1.25			
Verizon North				597	6	1.95
North Central Correctional Institution				491	7	1.61
Meijer				485	8	1.59
Smith Clinic				450	10	1.47
Total	7,599		28.68%	8,931		29.19%
Total Employment Within Marion County	26,500			30,600		

Source: Marion County Chamber of Commerce
Marion County Job and Family Services

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

Function/Program	2015	2014	2013	2012	2011	2010	2009
General Government							
Legislative and Executive	61.0	57.0	56.5	53.5	60.0	58.0	58.0
Judicial	45.5	46.5	47.5	42.5	48.5	48.0	45.0
Public Safety							
Enforcement	37.5	37.5	34.0	30.0	33.5	33.0	32.0
Other Public Safety	69.5	74.0	71.0	67.5	71.0	73.0	70.0
Public Works	29.0	31.0	30.0	34.0	34.0	34.0	34.0
Health							
Developmental Disabilities	89.0	87.0	84.0	87.5	79.0	72.0	71.0
Other Health	2.0	3.0	3.0	2.5	1.0	3.0	3.0
Human Services							
Children Home	34.5	34.5	35.5	35.5	36.0	33.0	35.0
Job and Family Services	65.0	66.5	64.5	61.0	60.5	60.0	63.0
Child Support Enforcement Agency	13.0	13.0	14.0	13.0	12.0	13.0	15.0
Other Human Services	8.0	8.0	9.0	8.0	9.0	8.0	9.0
Sanitary Engineer	6.0	8.0	8.0	8.5	8.0	8.0	8.0
Other (Agency Funds)	89.0	96.0	100.0	94.5	95.5	97.0	80.0
Total	<u>549.0</u>	<u>562.0</u>	<u>557.0</u>	<u>538.0</u>	<u>548.0</u>	<u>540.0</u>	<u>523.0</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>2008</u>	<u>2007</u>	<u>2006</u>
61.0	62.0	63.0
42.0	43.0	44.0
39.0	40.0	39.0
73.0	72.0	69.0
33.0	34.0	35.0
68.0	66.0	66.0
3.0	2.0	3.0
44.0	41.0	40.0
68.0	72.0	63.0
15.0	15.0	15.0
8.0	9.0	9.0
8.0	8.0	8.0
89.0	89.0	91.0
<u>551.0</u>	<u>553.0</u>	<u>545.0</u>

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

	2015	2014	2013	2012	2011
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,223	1,129	1,262	1,100	1,138
Number of Exempt Conveyances	1,128	1,070	1,064	945	974
Number of Real Estate Transfers	2,351	2,199	2,326	2,045	2,112
Board of Elections					
Number of Registered Voters	38,252	39,586	39,198	42,218	41,653
Number of Voters Last General Election	18,501	16,201	11,320	27,622	19,918
Percent of Registered Voters Voting	48.37	40.93	28.88	65.43	47.82
Recorder					
Number of Deeds Filed	2,135	2,038	2,165	1,953	2,328
Number of Mortgages Filed	1,569	1,446	1,872	1,657	1,625
Judicial					
Common Pleas Court					
Number of New Filings	720	633	758	834	916
Number of Terminations	760	860	835	1,109	1,176
Criminal Cases					
Number of New Filings	715	536	588	610	664
Number of Terminations	706	821	786	871	796
Family Court					
Domestic Violence Civil Protection Orders					
Number of New Filings	79	96	82	82	93
Number of Terminations	74	107	78	95	81
Juvenile/Family Court					
Delinquent/Unruly/Truancy Cases					
Number of New Filings	464	561	705	848	1,372
Number of Terminations	607	717	893	882	1,373
Traffic Cases					
Number of New Filings	342	322	289	358	355
Number of Terminations	329	319	304	381	346
Public Safety					
Sheriff					
Incidents Reported	30,935	33,128	36,111	33,219	32,716
Citations Issued	244	421	273	216	466
Papers Served	4,020	2,225	5,794	4,535	5,616
Transport Hours	947	420	416	233	67
Court Security Hours	0	0	0	0	4,160
Public Works					
Engineer					
Roads Resurfaced	23.05	9.49	8.01	8.07	34.07
Bridges Replaced	4	2	4	5	4
Culverts Built	7	10	9	5	13

2010	2009	2008	2007	2006
1,180	1,145	1,254	1,701	1,938
919	973	1,038	1,124	1,409
2,099	2,118	2,292	2,825	3,347
41,017	40,064	42,436	39,432	43,007
20,432	19,263	29,093	14,807	21,821
49.81	48.08	68.56	37.55	50.74
2,250	2,208	2,557	2,854	3,205
1,601	1,737	2,066	3,008	3,695
1,943	2,714	2,688	2,115	1,064
1,243	1,244	1,235	1,313	1,231
719	608	538	432	549
690	634	546	561	588
91	80	110	104	138
86	100	106	115	134
1,937	1,627	1,417	1,601	1,664
1,762	1,361	1,794	2,023	1,667
485	458	481	659	591
442	482	562	655	627
30,859	36,601	42,071	46,412	49,139
612	732	1,077	1,528	3,353
6,978	7,128	8,015	10,735	11,112
305	290	335	390	90
4,000	4,000	4,000	4,000	4,160
9.16	28.37	64.32	53.65	62.44
7	3	5	8	6
31	6	13	15	7

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

	2015	2014	2013	2012	2011
Health					
Dog and Kennel					
Number of Dog Licenses Sold	8,647	9,156	9,083	9,461	9,834
Number of Kennel Licenses Sold	93	313	214	187	207
Developmental Disabilities					
Students Enrolled at Marca					
Early Intervention Program	87	97	83	55	74
Preschool	60	46	51	45	45
School Age	0	0	0	0	0
Consumers Employed at Marca Industries	160	163	167	137	120
Sewer District					
New Residential Connections	3	3	6	3	26
New Commercial (Multi Family) Connections	1	2	2	2	1
Number of Treatment Plants	8	7	7	7	7
Number of Pumping Stations	8	8	8	8	8

Source: Marion County Departments

2010	2009	2008	2007	2006
9,638	9,819	9,993	9,440	9,647
285	256	253	298	302
33	35	34	28	32
47	41	40	42	50
0	0	0	0	3
160	157	156	162	159
4	2	8	22	41
0	1	3	19	12
7	7	7	7	7
6	6	6	5	5

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</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	2	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	3	4	4
Clerk of Courts					
Administrative Office Space (sq. ft.)	3,705	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	29	31	33	30	32
Administrative Office Space (sq. ft.)	10,000	10,000	10,000	10,000	10,000
Adult Probation					
Administrative Office Space (sq. ft.)	13,534	9,512	9,512	9,512	9,512
Number of Vehicles	5	4	4	6	6
Public Works					
Engineer					
Administrative Office Space (sq. ft.)	3,724	3,724	3,724	3,724	3,724
Centerline Miles of Roads	384	389	384	384	391
Number of Bridges	277	284	278	278	278
Number of Culverts	1450	1446	1437	1435	1446
Number of Traffic Signals	4	4	5	5	4
Number of Storm Drainage (feet)	148,406	141,350	139,382	137,668	135,452
Number of Vehicles	44	45	46	41	41
Sewer District					
Administrative Office Space (sq. ft.)	1,728	1,728	1,728	1,728	1,728
Miles of Sewer Lines	51.00	50.60	50.30	50.30	50.60

2010	2009	2008	2007	2006
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	1,028	N/A	N/A	N/A
1	1	N/A	N/A	N/A
15,536	N/A	N/A	N/A	N/A
4	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
387	390	391	391	389
277	274	274	273	277
1440	1417	1417	1391	1381
4	4	4	4	2
133,626	126,243	124,021	117,054	112,555
39	38	39	40	39
1,728	1,728	1,728	1,728	1,728
50.20	50.20	50.10	50.10	49.90

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</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	4,938	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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
3,520	3,520	3,520	3,520	3,520
7	7	7	7	7
4,275	4,275	4,275	4,275	4,275
31,272	31,272	31,272	31,272	31,272
230	230	230	230	230

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Dave Yost • Auditor of State

MARION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 22, 2016