

Mary Taylor, CPA
Auditor of State

MARION COUNTY
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MARION COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>FEDERAL GRANTOR/</u> <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education</i>			
Nutrition Cluster:			
Cash Assistance:			
School Breakfast Program	31-6400076	10.553	\$ 26,624
National School Lunch Program	31-6400076	10.555	46,899
Total Nutrition Cluster			<u>73,523</u>
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
Food Stamps Cluster:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)	31-6400076	10.561	325,811
ARRA-State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)	31-6400076	10.561	34,470
Total Food Stamps Cluster			<u>360,281</u>
Total U.S. Department of Agriculture			<u>433,804</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
Promoting Safe and Stable Families	G-89-20-1106/G-1011-11-5078	93.556	68,032
Temporary Assistance for Needy Families	G-89-20-1106/31-6400076	93.558	3,051,481
Child Support Enforcement	31-6400076	93.563	507,302
ARRA-Child Support Enforcement	31-6400076	93.563	237,735
			<u>745,037</u>
Child Care and Development Block Grant Cluster:			
Child Care and Development Block Grant	31-6400076	93.575	40,112
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	31-6400076	93.596	711,956
ARRA-Child Care and Development Block Grant	31-6400076	93.713	200,000
Total Child Care and Development Block Grant Cluster			<u>952,068</u>
Child Welfare Services_State Grants	G-89-20-1106/G-1011-11-5078	93.645	54,908
Foster Care_Title IV-E	G-1011-11-5078	93.658	506,428
Adoption Assistance	G-1011-11-5078	93.659	506,428
Social Services Block Grant	31-6400076	93.667	257,079
Child Abuse and Neglect State Grants	31-6400076	93.669	2,000
Chafee Foster Care Independence Program	G-89-20-1106/G-1011-11-5078	93.674	(59,672)
Children's Health Insurance Program	31-6400076	93.767	12,356
Medical Assistance Program	31-6400076	93.778	450,553
Money Follows the Person Rebalancing Demonstration	31-6400076	93.791	7,000
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	31-6400076	93.667	44,605
Medical Assistance Program			
Administrative Claiming	G-89-20-1106/G-1011-11-5078	93.778	21,158
ARRA-EFMAP			205,383
			<u>226,541</u>
Total U.S. Department of Health and Human Services			<u>6,824,844</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Public Safety - Emergency Management Agency</i>			
Emergency Management Performance Grants	2009-EP-E9-0061	97.042	19,249
	2008-EM-E8-0002	97.042	21,984
			<u>41,233</u>
Homeland Security Grant Program	2008-GE-T8-0025	97.067	26,054
Total U.S. Department of Homeland Security			<u>67,287</u>

MARION COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)

<u>FEDERAL GRANTOR/</u> <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grants - State's Program	B-F-07-047-1	14.228	36,075
	B-F-08-047-1	14.228	57,987
Total U.S. Department of Housing and Urban Development			<u>94,062</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed Through Ohio Department of Youth Services</i>			
Juvenile Accountability Block Grant	2007-JB-004-B-062	16.523	32,389
<i>Passed Through Ohio Attorney General's Office - Office of Justice Assistance</i>			
Crime Victim Assistance	2008VA/SAGENE456T	16.575	34,412
	2010VA/SAGENE456	16.575	11,358
			<u>45,770</u>
<i>Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	2008-WF-VA2-8176	16.588	25,649
ARRA-Violence Against Women Formula Grants	2009-AR-VA2-1264	16.588	10,661
			<u>36,310</u>
Total U.S. Department of Justice			<u>114,469</u>
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through WIA Area 7 Board</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult	31-6400076	17.258	129,938
Workforce Investment Act - Adult Administrative			11,413
ARRA-Workforce Investment Act - Adult			27,528
ARRA-Workforce Investment Act - Adult Administrative			1,770
			<u>170,649</u>
Workforce Investment Act - Youth Activities	31-6400076	17.259	155,070
Workforce Investment Act - Youth Activities Administrative			4,562
ARRA-Workforce Investment Act - Youth Activities			211,371
ARRA-Workforce Investment Act - Youth Activities Administrative			11,450
			<u>382,453</u>
Workforce Investment Act - Dislocated Worker	31-6400076	17.260	100,843
Workforce Investment Act - Dislocated Worker Administrative			10,109
ARRA-Workforce Investment Act - Dislocated Worker			42,196
ARRA-Workforce Investment Act - Dislocated Worker Administrative			2,952
Career Advancement Account Demo Grant			16,805
ARRA-Project Hire			11,393
			<u>184,298</u>
Total Workforce Investment Act Cluster			<u>737,400</u>
Total U.S. Department Labor			<u>737,400</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	31-6400076	20.205	84,435
<i>Passed Through Ohio Department of Public Safety</i>			
Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	GG-2009-51-00-00-00621-00	20.605	53,138
Total U.S. Department of Transportation			<u>137,573</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
<i>Passed Through Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	31-6400076	90.401	9,847
Total U.S. Election Assistance Commission			<u>9,847</u>
Total Federal Awards Expenditures			<u>\$ 8,419,286</u>

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

MARION COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 2 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The initial loan of this money, administrative fees, and interest subsidies (if applicable) are recorded as disbursements on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans; and therefore, are reported as federal expenditures in the year of disbursement.

These loans are collateralized by mortgages on the property. At December 31, 2009, the gross amount of loans outstanding under this program was \$65,539. There were no loans issued during 2009.

NOTE 3 - MATCHING REQUIREMENTS

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

NOTE 4 – CORRECTION TO FEDERAL AWARDS EXPENDITURE SCHEDULE

During calendar year 2008, the County inadvertently omitted \$33,837 in expenditures related to the Highway Planning and Construction program (CFDA #20.205) from the Federal Awards Expenditures Schedule.

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Mary Taylor, CPA

Auditor of State

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

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 25, 2010. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Marca Industries, Inc., the County's discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to Marca Industries, Inc.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated May 25, 2010.

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

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

May 25, 2010



Mary Taylor, CPA

Auditor of State

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

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Compliance

We have audited the compliance of Marion County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

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

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

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

We did note matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated May 25, 2010.

Federal Awards Expenditures Schedule

We also have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Marion County, Ohio, (the County) as of and for the year ended December 31, 2009, and have issued our report thereon dated May 25, 2010, wherein we noted the financial statements of Marca Industries, Inc., the County's discretely presented component unit, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

August 30, 2010, except the Federal Awards Expenditure Schedule dated May 25, 2010.

MARION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009

1. SUMMARY OF AUDITOR'S RESULTS
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<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified

MARION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009
(Continued)

1. SUMMARY OF AUDITOR'S RESULTS (Continued)

(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	<p><u>Food Stamps Cluster</u> CFDA #10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</p> <p><u>Workforce Investment Act Cluster</u> CFDA #17.258 – WIA Adult Program CFDA #17.259 – WIA Youth Activities CFDA #17.260 – WIA Dislocated Workers</p> <p>CFDA #93.558 – Temporary Assistance for Needy Families</p> <p><u>Child Care and Development Block Grant Cluster</u> CFDA #93.575 – Child Care and Development Block Grant CFDA #93.596 – Child Care Mandatory and Matching Funds of the Child Care and Development Fund CFDA #93.713 – ARRA-Child Care and Development Block Grant</p> <p>CFDA #93.563 – Child Support Enforcement</p> <p>CFDA #93.658 – Foster Care Title IV-E</p> <p>CFDA #93.659 – Adoption Assistance</p> <p>CFDA #93.667 – Social Services Block Grant</p> <p>CFDA #93.778 – Medical Assistance Program</p>
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

MARION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009
(Continued)

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



MARION COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2009



MARION COUNTY, OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009**

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, 2009
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Joan M. Kasotis Marion County Auditor



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

May 25, 2010

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

Honorable Josh Daniels
Honorable Dan Russell
Honorable Paul Andrew Appelfeller

Citizens of Marion County:

It is my pleasure to present Marion County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2009. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Marion County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to insure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Marion County to gain a true understanding of Marion County's finances.

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

The State of Ohio Auditor's Office has issued an unqualified opinion on Marion County's financial statements for the year ended December 31, 2009. The Independent Accountants' Report is located at the front of the financial section of this report.

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

PROFILE OF MARION COUNTY

Formed by an Act of the Ohio General Assembly on May 1, 1824, the County was named for General Francis Marion of Revolutionary War fame. Marion County encompasses fifteen townships, seven villages, and one city; covers 409 square miles; and has an estimated population of 65,655 in 2009.

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

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

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

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

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

	Percent of Assessed Valuation for Real Property
Residential	67.11%
Agricultural	7.74
Commercial/Industrial	18.30
Public Utility	6.08
Governmental	.77
	<u>100.00%</u>

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

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

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

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

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

There are numerous parks operated by municipalities and townships as well as a county-wide park district which focuses on providing continuing natural areas to the citizens. The county park district is developing two abandoned railroad lines into bike paths, one connecting Marion to Kenton and the other stretching from Marion to Prospect.

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 205,858 volumes and 35,091 audio-visual media is located in the City of Marion. The Library also has three branches located in other villages within the County.

Marion County is the home of two state correction facilities that employ nine hundred forty-three including the Marion Correctional Institution and the North Central Correctional Institution, both located on Marion Williamsport Road. The Multi-County Corrections Center, jointly operated by Marion and Hardin County, employs fifty-five and is also located on Marion Williamsport Road.

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

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

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

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

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

LOCAL ECONOMY

The first phase of the Northwest Connector project, which will connect State Route 95 to Marion Williamsport Road, broke ground in late 2009. Total estimated cost for the complete project will be around \$7.8 million with \$5.1 million for the actual construction and inspection costs of the project coming from the American Recovery and Reinvestment Act (ARRA). This corridor will be the most economical bypass option to get traffic from U.S. 23 to the city's west side which will alleviate truck traffic in downtown Marion. Estimated completion of the entire project is late 2011.

The University Drive connector project will receive grant funding, in the amount \$500,000, a zero percent financing loan from the Ohio Public Works Commission, and notes, in the amount of \$900,000, to fund the \$1.8 million project. Ground was broken in 2010 on this project which will connect State Route 309 to State Route 95. Earliest completion date for University Drive could be late 2010.

In 2009, the Marion County economy was uncertain as the nationwide economy slowed. Industries and retailers closed causing the unemployment rate (not seasonally adjusted) to rise to an average of 11.2 percent in 2009 which was up from 7 percent in 2008. For 2010, the unemployment rate has continued to increase to 12 percent.

In an effort to increase operational efficiency, the Ohio Department of Youth Services (DYS) closed the Marion Juvenile Correctional Facility in 2009. Factors in the decision to close the facility were the State's economic crisis and a decreased DYS population. The closure of this location put an estimated three hundred employees out of work.

Sypris Solutions restructuring plan announced the closure of the Marion site. The plant manufactured truck axles for companies such as Dana Corporation and Ford Motor Company. The plant closed in June 2009 and one hundred sixty-one individuals were out of a job.

Union Tank Car Company reduced their workforce by twenty-two employees due to the drop in shipping demand. The jobs lost included hourly and salary workers. The company intends on calling the laid off workers back to work as soon as the economy turns around.

The County, in conjunction with the City of Marion, has received the Neighborhood Stabilization Program Grant through the Ohio Department of Development, in the amount of \$1.1 million. The grant's purpose is to address properties that have been foreclosed or abandoned. Up to one hundred ten buildings will be demolished, vacant properties will be rehabilitated to be used for transitional housing for Turning Point clients, and one house in partnership with Habitat for Humanity will be rehabilitated.

General Fund revenue collections were lower than projected for the year. In May 2009, the County Commissioners requested that the fifteen departments operating within the General Fund reduce appropriations by 6 percent. Reductions in the appropriations consisted of ten furlough days in the Commissioners' office, employee lay-offs, and positions remaining unfilled within thirteen other departments. The County Commissioners also donated 3.8 percent of their salaries back to the County in 2009. The continued enrollment in the workers' compensation retrospective rated policy kept premium costs down for 2009. The 2009 year end cash carryover amounts were higher than anticipated due to the amount of unused appropriations returned to the General Fund which has improved the budget picture for 2010.

LONG-TERM FINANCIAL PLANNING

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

During 2009, the County rolled over the notes for the construction of infrastructure related to the development of Legacy Crossing and Menards. These notes are to be repaid with revenues derived from the tax incremental financing agreements. The County also rolled over the notes for the extension of University Boulevard.

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

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

A \$1.8 million county courthouse project is ready for bid. The County passed a resolution in 2010 to issue twenty-year Build America bonds to cover these courthouse repairs.

The overpass for the Northwest Connector project (Phase II) is in the design phase. Phase II will connect Marion Williamsport Road to State Route 309, with the overpass at the CSX railroad crossing. This project will receive funds of up to \$6 million from the Ohio Rail Development funds. The project has also received grants from the Ohio Public Works Commission, in the amount of \$725,000, and the Ohio Department of Development, in the amount of \$3,250,000. Tax incremental financing, in the amount of \$1.8 million from the City of Marion, along with cash donations from the City of Marion and Marion County have been allocated for the project. The City of Marion and the Whirlpool Corporation have donated land for the roadway. The current projected cost for both phases is \$17,730,000.

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

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Marion County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2008. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

Joan M. Kasotis

Joan M. Kasotis
Marion County Auditor

MARION COUNTY, OHIO

Elected and Appointed Officials

December 31, 2009

COMMISSIONERS

Josh Daniels
Dan Russell
Paul Andrew Appelfeller

AUDITOR

Joan M. Kasotis

TREASURER

Janet Draper

RECORDER

Mary Jo Osmun

COMMON PLEAS JUDGE/GENERAL DIVISION

William Finnegan

COMMON PLEAS JUDGE/GENERAL DIVISION

Robert S. Davidson

COMMON PLEAS JUDGE/FAMILY COURT DIVISION

Deborah A. Alspach

JUVENILE AND PROBATE JUDGE

Robert D. Fragale

ENGINEER

Bradley K. Irons

CLERK OF COURTS

Julie M. Kagel

CORONER

Marc Comianos M.D.

PROSECUTOR

Brent Yager

SHERIFF

Tim Bailey

AGENCY AND DEPARTMENTS HEADS

ADMINISTRATOR

Lenora Mayes

BOARD OF ELECTIONS

Chris Smith

DOG WARDEN

Jane Watts

SANITARY ENGINEER

Roger L. Dietrich

CHILDREN SERVICES

F. Eric Bush

JOB AND FAMILY SERVICES

Roxane Somerlot

COMMUNITY MENTAL HEALTH

Jody Demo-Hodgins

DEVELOPMENTAL DISABILITIES

Lee Wedemeyer

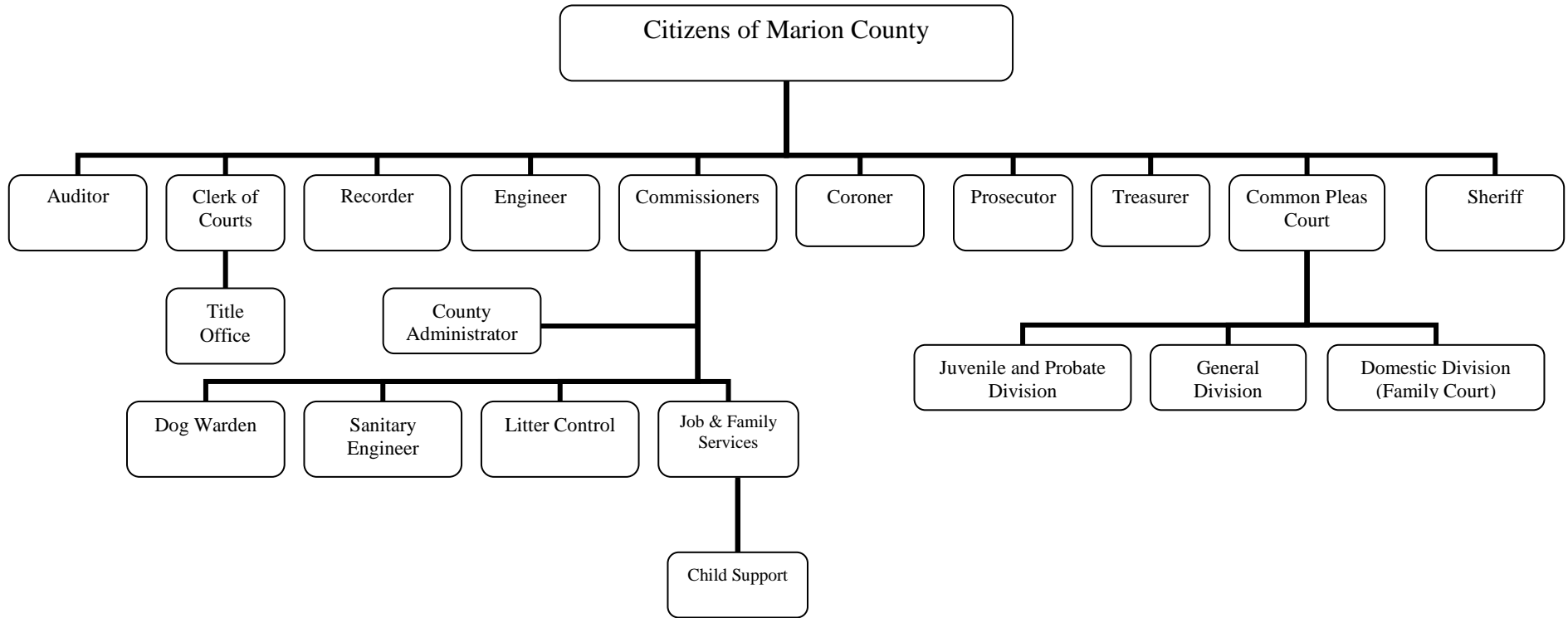
LITTER CONTROL

Angela Carbeta

VETERANS SERVICE

Richard Reish

MARION COUNTY, OHIO ORGANIZATIONAL CHART



ix

OFFICERS AND APPOINTED BOARD

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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Marion County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

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



A stylized, handwritten signature in black ink.

President

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

Executive Director

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**FINANCIAL
SECTION**

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Marca Industries, Inc., the County's discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Marca Industries, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

May 25, 2010

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

USING THIS ANNUAL REPORT

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

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

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

REPORTING THE COUNTY AS A WHOLE

The statement of net assets and the statement of activities reflect how the County did financially during 2009. These statements include all assets and liabilities using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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, 2009
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net assets for 2009 and 2008.

Table 1
Net Assets

	Governmental Activities		Business-Type Activity		Total	
	2009	2008	2009	2008	2009	2008
<u>Assets</u>						
Current and Other Assets	\$41,915,185	\$42,159,049	\$3,437,126	\$3,240,683	\$45,352,311	\$45,399,732
Capital Assets, Net	58,601,516	57,595,512	8,083,338	8,418,045	66,684,854	66,013,557
Total Assets	100,516,701	99,754,561	11,520,464	11,658,728	112,037,165	111,413,289
<u>Liabilities</u>						
Current and Other Liabilities	11,467,891	11,328,970	47,315	41,599	11,515,206	11,370,569
Long-Term Liabilities	12,131,384	12,768,728	2,460,648	2,600,263	14,592,032	15,368,991
Total Liabilities	23,599,275	24,097,698	2,507,963	2,641,862	26,107,238	26,739,560
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	51,238,221	49,826,270	5,711,294	5,906,949	56,949,515	55,733,219
Restricted	24,481,233	22,112,234	0	0	24,481,233	22,112,234
Unrestricted	1,197,972	3,718,359	3,301,207	3,109,917	4,499,179	6,828,276
Total Net Assets	\$76,917,426	\$75,656,863	\$9,012,501	\$9,016,866	\$85,929,927	\$84,673,729

Total net assets for governmental activities and business-type activities did not change significantly from the prior year. As reflected in the above table, there was little change in assets, liabilities, or net assets; however, unrestricted net assets for governmental activities decreased almost 68 percent due to cash carryover spending and covering deficits in restricted funds.

Table 2 reflects the change in net assets for 2009 and 2008.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activity		Total	
	2009	2008	2009	2008	2009	2008
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$4,910,290	\$5,516,402	\$1,146,771	\$1,116,408	\$6,057,061	\$6,632,810
Operating Grants, Contributions, and Interest	21,320,307	22,813,933	0	0	21,320,307	22,813,933
Capital Grants, Contributions, and Interest	2,143,077	650,381	8,140	350,109	2,151,217	1,000,490
Total Program Revenues	28,373,674	28,980,716	1,154,911	1,466,517	29,528,585	30,447,233

(continued)

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Table 2
Change in Net Assets
(continued)

	Governmental Activities		Business-Type Activity		Total	
	2009	2008	2009	2008	2009	2008
General Revenues						
Property Taxes	\$7,164,609	\$7,526,405	\$0	\$0	\$7,164,609	\$7,526,405
Payment in Lieu of Taxes	341,217	267,189	0	0	341,217	267,189
Sales Taxes	6,242,445	6,814,459	0	0	6,242,445	6,814,459
Grants and Entitlements not Restricted to Other Programs	1,718,289	2,019,962	0	0	1,718,289	2,019,962
Interest	770,280	1,495,344	13,117	35,204	783,397	1,530,548
Other	2,803,537	2,236,183	2,407	1,210	2,805,944	2,237,393
Total General Revenues	19,040,377	20,359,542	15,524	36,414	19,055,901	20,395,956
Total Revenues	47,414,051	49,340,258	1,170,435	1,502,931	48,584,486	50,843,189
<u>Program Expenses</u>						
General Government						
Legislative and Executive	6,534,557	7,196,431	0	0	6,534,557	7,196,431
Intergovernmental	223,479	216,287	0	0	223,479	216,287
Judicial	2,212,842	2,464,592	0	0	2,212,842	2,464,592
Public Safety	10,538,938	11,105,738	0	0	10,538,938	11,105,738
Intergovernmental	3,600	3,600	0	0	3,600	3,600
Public Works	4,697,458	5,186,406	0	0	4,697,458	5,186,406
Health	6,537,379	6,616,909	0	0	6,537,379	6,616,909
Intergovernmental	1,070,271	1,062,532	0	0	1,070,271	1,062,532
Human Services	13,388,447	15,488,136	0	0	13,388,447	15,488,136
Economic Development						
Intergovernmental	188,965	151,396	0	0	188,965	151,396
Conservation and Recreation	38,451	20,500	0	0	38,451	20,500
Intergovernmental	174,000	175,750	0	0	174,000	175,750
Interest and Fiscal Charges	545,101	510,564	0	0	545,101	510,564
Sewer District	0	0	1,174,800	1,236,134	1,174,800	1,236,134
Total Expenses	46,153,488	50,198,841	1,174,800	1,236,134	47,328,288	51,434,975
Change in Net Assets	1,260,563	(858,583)	(4,365)	266,797	1,256,198	(591,786)
Net Assets at Beginning of Year	75,656,863	76,515,446	9,016,866	8,750,069	84,673,729	85,265,515
Net Assets at End of Year	\$76,917,426	\$75,656,863	\$9,012,501	\$9,016,866	\$85,929,927	\$84,673,729

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

For governmental activities, there were fairly sizable changes for all three categories of program revenues. The decrease in charges for services was from the decline in housing sales and from less fines being collected by the courts. The decrease in operating grants, contributions, and interest was from State and federal funding cuts. The increase in capital grants, contributions, and interest is principally from the receipt of grants for the construction of the Northwest Connector. For general revenues, property taxes decreased from a decrease in tangible personal property tax collections due to the elimination of this tax by the State. A poor economy reduced sales taxes revenues and faltering interest rates during 2009 reduced interest revenues.

The County experienced an overall decrease in expenses by reducing costs in personnel, insurance premiums, and contractual services. These decreases were necessary to compensate for the reduction of local, state, and federal revenues used for operating purposes.

For business-type activities, capital grants, contributions, and interest decreased significantly due to receiving a contribution of capital assets in 2008. All other revenues and expenses for business-type activities changed very little.

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

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2009	2008	2009	2008
General Government				
Legislative and Executive	\$6,534,557	\$7,196,431	\$4,200,833	\$4,633,695
Intergovernmental	223,479	216,287	223,479	216,287
Judicial	2,212,842	2,464,592	1,143,091	1,284,275
Public Safety				
Intergovernmental	3,600	3,600	3,600	3,600
Public Works	4,697,458	5,186,406	(1,814,329)	8,713
Health				
Intergovernmental	1,070,271	1,062,532	1,070,271	1,062,532
Human Services	13,388,447	15,488,136	3,715,524	3,340,402
Economic Development				
Intergovernmental	188,965	0	188,965	0
	0	151,396	0	151,396

(continued)

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Table 3
Governmental Activities
(continued)

	Total Cost of Services		Net Cost of Services	
	2009	2008	2009	2008
Conservation and Recreation	\$38,451	\$20,500	(\$1,748)	(\$18,714)
Intergovernmental	174,000	175,750	174,000	175,750
Interest and Fiscal Charges	545,101	510,564	545,101	510,565
Total Expenses	\$46,153,488	\$50,198,841	\$17,779,814	\$21,218,126

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

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

The majority of the public works costs are for the operations of the Engineer and are funded by gasoline taxes, motor vehicle license fees, and grants.

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

The total cost of services decreased by 8 percent due to mandated budget cuts due to a weakened economy and revenue shortfalls. Along with the decrease in the total cost of services, there was a similar decrease in the net cost of services.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Developmental Disabilities funds. Fund balance in the General Fund decreased 38 percent. Revenues decreased by 11 percent in 2009; whereas, expenditures only decreased 7.5 percent. The County had a reduction in property taxes due to the State eliminating tangible personal property taxes. The poor economy led to a reduction in sales taxes, a drop in charges for services due to fewer home sales, and lower interest rates resulting in lower interest revenue. Expenditures decreased due to operational cuts in almost all of the General Fund departments as requested by the County Commissioners.

Revenues decreased almost 25 percent in the Job and Family Services Fund due to fewer State resources. Expenditures decreased 19 percent due to a decrease in services. The combined reductions in revenues and expenditures led to a 61 percent overall decrease in fund balance.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

The overall fund balance in the Motor Vehicle Gasoline Tax Fund increased 20 percent although gasoline tax revenues decreased by 9.5 percent. Due to the anticipated decrease in revenues, the County Engineer decreased costs for road maintenance in both materials and supplies and contractual services in 2009, thereby, reducing expenditures by 16 percent.

Fund balance in the Children Services Fund decreased by 5 percent. Although the department cut costs for contractual services during 2009, revenues did not cover all costs associated with this fund.

Fund balance in the Developmental Disabilities Fund increased by 34 percent. Revenues received within the fund have continued to stay well above the costs of providing services to clients.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

The County's enterprise fund is the Sewer District fund. Although the fund had a slight operating income, there was a decrease in net assets due to the payment of interest on outstanding debt.

BUDGETARY HIGHLIGHTS

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund. Changes in revenues from the original budget to final budget decreased by 5 percent from lower than estimated revenues in sales taxes, charges for services, and intergovernmental revenues. The change from final budget to actual revenues was not significant. Changes in appropriations from the original budget to the final budget were decreased by 5 percent to compensate for the decrease in anticipated revenues. The change from the final budget to actual expenditures was also approximately 5 percent.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2009, was \$51,238,221 and \$5,711,294, 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 buildings, road and bridge improvements, and construction in progress. Disposals were not significant. For business-type activities, there were no additions or disposals in 2009. Additional information regarding the County's capital assets can be found in Note 11 to the basic financial statements.

At December 31, 2009, the County's outstanding debt included \$3,960,000 in bond anticipation notes, \$10,216,638 in general obligation bonds, and \$332,716 in Issue II loans. Of this amount, \$2,426,239 will be repaid from the business-type activity.

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

CURRENT ISSUES

The County Commissioners decreased the 2010 General Fund budget by 20 percent. The departments were given the responsibility of determining the areas in which to make the reductions. The County also instituted an increase in health care premiums paid by the employee for all employees and the County did not fund the HSA accounts.

The County paid \$85,000 on the Legacy Crossing general obligation note that was due on April 27, 2010, leaving a remaining balance to rollover of \$2,290,000. The new note has an interest rate of 1.5 percent and will mature on April 27, 2011.

The County has prepared a preliminary official statement to issue Build America Bonds for the renovation of the courthouse. The anticipated issue is for \$1,800,000 and they are scheduled to mature on December 1, 2035.

REQUEST FOR INFORMATION

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

Marion County, Ohio
Statement of Net Assets
Primary Government as of December 31, 2009
Component Unit as of June 30, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	Marca Industries
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$24,324,135	\$3,047,326	\$27,371,461	\$0
Cash and Cash Equivalents in Segregated Accounts	18,836	0	18,836	33,121
Cash and Cash Equivalents with Fiscal Agent	372,085	0	372,085	5,912
Investments in Segregated Accounts	0	0	0	32,953
Accounts Receivable	58,419	334,844	393,263	67,036
Sales Taxes Receivable	1,682,787	0	1,682,787	0
Accrued Interest Receivable	114,792	0	114,792	0
Due from Other Governments	6,486,394	0	6,486,394	0
Due from Primary Government	0	0	0	2,269
Internal Balances	(761)	761	0	0
Prepaid Items	0	0	0	13,789
Materials and Supplies Inventory	0	0	0	14,333
Property Taxes Receivable	8,171,293	0	8,171,293	0
Payment in Lieu of Taxes Receivable	397,874	0	397,874	0
Loans Receivable	65,539	0	65,539	0
Special Assessments Receivable	93,932	0	93,932	0
Workers' Compensation Deposit	0	0	0	1,000
Unamortized Issuance Costs	129,860	54,195	184,055	0
Nondepreciable Capital Assets	11,046,294	177,568	11,223,862	0
Depreciable Capital Assets, Net	47,555,222	7,905,770	55,460,992	140,113
Total Assets	100,516,701	11,520,464	112,037,165	310,526
<u>Liabilities</u>				
Accrued Wages Payable	596,369	12,635	609,004	38,348
Accounts Payable	447,890	10,567	458,457	2,988
Contracts Payable	36,362	0	36,362	0
Matured Compensated Absences Payable	13,761	0	13,761	0
Due to Other Governments	750,496	16,878	767,374	0
Due to Component Unit	2,269	0	2,269	0
Due to External Party	24,417	0	24,417	0
Deposits Held and Due to Others	0	0	0	5,912
Claims Payable	17,661	0	17,661	0
Accrued Interest Payable	65,744	7,235	72,979	0
Notes Payable	1,585,000	0	1,585,000	0
Deferred Revenue	7,927,922	0	7,927,922	0
Long-Term Liabilities				
Due Within One Year	1,110,910	160,362	1,271,272	28,378
Due in More Than One Year	11,020,474	2,300,286	13,320,760	45,882
Total Liabilities	23,599,275	2,507,963	26,107,238	121,508
<u>Net Assets</u>				
Invested in Capital Assets, Net of Related Debt	51,238,221	5,711,294	56,949,515	65,853
Restricted for:				
Debt Service	779,634	0	779,634	0
Capital Projects	2,787,147	0	2,787,147	0
Public Safety	2,597,505	0	2,597,505	0
Public Works	2,774,554	0	2,774,554	0
Health	8,434,610	0	8,434,610	0
Human Services	5,506,066	0	5,506,066	0
Other Purposes	1,601,717	0	1,601,717	0
Unrestricted	1,197,972	3,301,207	4,499,179	123,165
Total Net Assets	\$76,917,426	\$9,012,501	\$85,929,927	\$189,018

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Activities
Primary Government For the Year Ended December 31, 2009
Component Unit For the Year Ended June 30, 2009

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$6,534,557	\$2,204,521	\$129,203	\$0
Intergovernmental	223,479	0	0	0
Judicial	2,212,842	960,665	109,086	0
Public Safety	10,538,938	1,066,038	3,171,820	0
Intergovernmental	3,600	0	0	0
Public Works	4,697,458	220,456	4,360,527	1,930,804
Health	6,537,379	242,425	4,125,507	139,500
Intergovernmental	1,070,271	0	0	0
Human Services	13,388,447	216,185	9,424,164	32,574
Economic Development	188,965	0	0	0
Conservation and Recreation	38,451	0	0	40,199
Intergovernmental	174,000	0	0	0
Interest and Fiscal Charges	545,101	0	0	0
Total Governmental Activities	46,153,488	4,910,290	21,320,307	2,143,077
<u>Business-Type Activity</u>				
Sewer District	1,174,800	1,146,771	0	8,140
Total Primary Government	\$47,328,288	\$6,057,061	\$21,320,307	\$2,151,217
<u>Component Unit</u>				
Marca Industries	\$778,526	\$683,823	\$0	\$68,083

General Revenues

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

Total General Revenues

Change in Net Assets

Net Assets at Beginning of Year - Restated (Note 3)

Net Assets at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets

Primary Government		Component Unit	
Governmental Activities	Business-Type Activity	Total	Marca Industries
(\$4,200,833)	\$0	(\$4,200,833)	\$0
(223,479)	0	(223,479)	0
(1,143,091)	0	(1,143,091)	0
(6,301,080)	0	(6,301,080)	0
(3,600)	0	(3,600)	0
1,814,329	0	1,814,329	0
(2,029,947)	0	(2,029,947)	0
(1,070,271)	0	(1,070,271)	0
(3,715,524)	0	(3,715,524)	0
(188,965)	0	(188,965)	0
1,748	0	1,748	0
(174,000)	0	(174,000)	0
(545,101)	0	(545,101)	0
(17,779,814)	0	(17,779,814)	0
0	(19,889)	(19,889)	0
(17,779,814)	(19,889)	(17,799,703)	0
0	0	0	(26,620)
1,992,983	0	1,992,983	0
774,060	0	774,060	0
2,358,837	0	2,358,837	0
246,491	0	246,491	0
1,173,245	0	1,173,245	0
618,993	0	618,993	0
341,217	0	341,217	0
6,242,445	0	6,242,445	0
1,718,289	0	1,718,289	0
770,280	13,117	783,397	(9,117)
2,803,537	2,407	2,805,944	14,080
19,040,377	15,524	19,055,901	4,963
1,260,563	(4,365)	1,256,198	(21,657)
75,656,863	9,016,866	84,673,729	210,675
\$76,917,426	\$9,012,501	\$85,929,927	\$189,018

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2009

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$3,063,018	\$666,079	\$657,184
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	10,608	3,493	0
Sales Taxes Receivable	1,682,787	0	0
Accrued Interest Receivable	114,792	0	0
Due from Other Governments	861,935	1,805	2,142,598
Interfund Receivable	453,837	455	79
Property Taxes Receivable	2,333,891	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	\$8,520,868	\$671,832	\$2,799,861
<u>Liabilities and Fund Balances</u>			
<u>Liabilities</u>			
Accrued Wages Payable	\$226,134	\$80,342	\$48,835
Accounts Payable	63,328	138,512	43,490
Contracts Payable	0	0	0
Matured Compensated Absences Payable	0	9,831	0
Due to Other Governments	269,692	111,133	118,224
Interfund Payable	264	150	0
Due to Component Unit	0	0	0
Due to External Party	1,520	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Deferred Revenue	4,340,831	0	1,813,600
Total Liabilities	4,901,769	339,968	2,024,149
<u>Fund Balances</u>			
Reserved for Encumbrances	196,612	202,969	42,700
Reserved for Interfund Receivable	243,698	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Reported in			
General Fund	3,178,789	0	0
Special Revenue Funds	0	128,895	733,012
Debt Service Fund	0	0	0
Capital Projects Funds	0	0	0
Total Fund Balances	3,619,099	331,864	775,712
Total Liabilities and Fund Balances	\$8,520,868	\$671,832	\$2,799,861

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$4,387,971	\$7,061,560	\$8,488,323	\$24,324,135
14,877	0	3,959	18,836
0	372,085	0	372,085
7,453	7,511	29,354	58,419
0	0	0	1,682,787
0	0	0	114,792
581,550	1,141,934	1,756,572	6,486,394
4,642	0	637,199	1,096,212
1,206,867	2,727,630	1,902,905	8,171,293
0	0	397,874	397,874
0	0	65,539	65,539
0	0	93,932	93,932
<u>\$6,203,360</u>	<u>\$11,310,720</u>	<u>\$13,375,657</u>	<u>\$42,882,298</u>
\$59,094	\$89,572	\$92,392	\$596,369
40,533	122,645	39,382	447,890
0	0	36,362	36,362
0	0	3,930	13,761
43,493	124,892	83,062	750,496
167	0	1,096,392	1,096,973
0	2,269	0	2,269
0	0	22,897	24,417
0	0	5,318	5,318
0	0	1,670,000	1,670,000
1,480,187	3,187,717	3,627,260	14,449,595
<u>1,623,474</u>	<u>3,527,095</u>	<u>6,676,995</u>	<u>19,093,450</u>
0	1,260,224	557,376	2,259,881
0	0	273,626	517,324
0	0	55,989	55,989
0	0	0	3,178,789
4,579,886	6,523,401	4,067,632	16,032,826
0	0	808,636	808,636
0	0	935,403	935,403
<u>4,579,886</u>	<u>7,783,625</u>	<u>6,698,662</u>	<u>23,788,848</u>
<u>\$6,203,360</u>	<u>\$11,310,720</u>	<u>\$13,375,657</u>	<u>\$42,882,298</u>

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Marion County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Assets of Governmental Activities
 December 31, 2009

Total Governmental Fund Balances \$23,788,848

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 58,601,516

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

Accounts Receivable	4,656	
Sales Taxes Receivable	1,191,942	
Accrued Interest Receivable	85,534	
Due from Other Governments	4,501,824	
Interfund Receivable	9,893	
Property Taxes Receivable	641,245	
Special Assessments Receivable	86,579	
		6,521,673

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 129,860

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

Claims Payable	(17,661)	
Accrued Interest Payable	(60,426)	
Notes Payable	(2,290,000)	
General Obligation Bonds Payable	(8,106,638)	
Issue II Loans Payable	(16,477)	
Compensated Absences Payable	(1,633,269)	
		(12,124,471)

Net Assets of Governmental Activities \$76,917,426

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, 2009

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Revenues</u>			
Property Taxes	\$2,048,233	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	6,217,830	0	0
Special Assessments	0	0	0
Charges for Services	2,611,604	147,084	57,939
Licenses and Permits	2,964	0	0
Fines and Forfeitures	316,418	0	21,614
Intergovernmental	2,071,951	6,296,388	3,995,892
Interest	918,617	0	1,932
Other	560,317	4,527	184,442
Total Revenues	<u>14,747,934</u>	<u>6,447,999</u>	<u>4,261,819</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	5,470,328	0	0
Intergovernmental	223,479	0	0
Judicial	1,823,744	0	0
Public Safety	7,310,218	0	0
Intergovernmental	3,600	0	0
Public Works	12,192	0	4,103,327
Health	368,790	0	0
Intergovernmental	11,530	0	0
Human Services	299,294	7,271,580	0
Economic Development			
Intergovernmental	0	0	0
Conservation and Recreation	10,000	0	0
Intergovernmental	174,000	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Current Refunding	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>15,707,175</u>	<u>7,271,580</u>	<u>4,103,327</u>
Excess of Revenues Over (Under) Expenditures	<u>(959,241)</u>	<u>(823,581)</u>	<u>158,492</u>
<u>Other Financing Sources (Uses)</u>			
Notes Issued	0	0	0
Current Refunding	0	0	0
Transfers - In	48,810	306,317	0
Transfers - Out	<u>(1,337,446)</u>	<u>0</u>	<u>(27,787)</u>
Total Other Financing Sources (Uses)	<u>(1,288,636)</u>	<u>306,317</u>	<u>(27,787)</u>
Changes in Fund Balances	(2,247,877)	(517,264)	130,705
Fund Balances at Beginning of Year	<u>5,866,976</u>	<u>849,128</u>	<u>645,007</u>
Fund Balances at End of Year	<u><u>\$3,619,099</u></u>	<u><u>\$331,864</u></u>	<u><u>\$775,712</u></u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$1,219,224	\$2,417,642	\$1,682,776	\$7,367,875
0	0	341,217	341,217
0	0	0	6,217,830
0	0	166,735	166,735
69,101	0	1,314,302	4,200,030
0	0	159,876	162,840
0	0	76,002	414,034
2,090,345	3,845,663	6,542,111	24,842,350
0	0	17,634	938,183
96,326	1,357,605	606,029	2,809,246
<u>3,474,996</u>	<u>7,620,910</u>	<u>10,906,682</u>	<u>47,460,340</u>
0	0	554,334	6,024,662
0	0	0	223,479
0	0	340,283	2,164,027
0	0	2,932,274	10,242,492
0	0	0	3,600
0	0	184,696	4,300,215
0	5,641,806	163,492	6,174,088
0	0	1,058,741	1,070,271
3,687,531	0	2,017,352	13,275,757
0	0	188,965	188,965
0	0	0	10,000
0	0	0	174,000
0	0	2,794,501	2,794,501
0	0	496,477	496,477
0	0	85,000	85,000
0	0	526,072	526,072
<u>3,687,531</u>	<u>5,641,806</u>	<u>11,342,187</u>	<u>47,753,606</u>
<u>(212,535)</u>	<u>1,979,104</u>	<u>(435,505)</u>	<u>(293,266)</u>
0	0	2,290,000	2,290,000
0	0	(2,290,000)	(2,290,000)
0	0	1,122,475	1,477,602
(30,000)	0	(82,369)	(1,477,602)
<u>(30,000)</u>	<u>0</u>	<u>1,040,106</u>	<u>0</u>
(242,535)	1,979,104	604,601	(293,266)
<u>4,822,421</u>	<u>5,804,521</u>	<u>6,094,061</u>	<u>24,082,114</u>
<u>\$4,579,886</u>	<u>\$7,783,625</u>	<u>\$6,698,662</u>	<u>\$23,788,848</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, 2009

Changes in Fund Balances - Total Governmental Funds (\$293,266)

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

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

Capital Outlay - Nondepreciable Capital Assets	2,060,245	
Capital Outlay - Depreciable Capital Assets	1,466,698	
Depreciation	<u>(2,432,357)</u>	1,094,586

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (88,582)

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

Property Taxes	(203,266)	
Sales Taxes	24,615	
Special Assessments	(32,328)	
Charges for Services	(1,021)	
Intergovernmental	311,304	
Interest	(140,984)	
Other	<u>(4,609)</u>	(46,289)

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

Notes Payable	2,375,000	
General Obligation Bonds Payable	443,237	
Special Assessment Bonds Payable	36,763	
Issue II Loans Payable	<u>16,477</u>	2,871,477

Note proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net assets. (2,290,000)

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

Accrued Interest Payable	6,543	
Amortization of Premium	3,622	
Amortization of Accounting Loss	<u>(22,082)</u>	(11,917)

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

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

Claims Payable	(17,661)	
Compensated Absences Payable	<u>49,327</u>	31,666

Change in Net Assets of Governmental Activities \$1,260,563

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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,159,700	\$2,159,700	\$2,056,107	(\$103,593)
Sales Taxes	7,000,000	6,300,000	6,235,579	(64,421)
Charges for Services	2,900,666	2,769,745	2,625,525	(144,220)
Licenses and Permits	3,615	3,615	2,964	(651)
Fines and Forfeitures	317,000	447,000	325,161	(121,839)
Intergovernmental	2,184,756	2,145,870	2,089,504	(56,366)
Interest	707,500	707,500	980,176	272,676
Other	192,853	206,237	581,059	374,822
Total Revenues	15,466,090	14,739,667	14,896,075	156,408
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	5,931,773	5,551,271	5,083,577	467,694
Judicial	2,036,642	2,006,788	1,870,061	136,727
Public Safety	7,877,913	7,659,685	7,453,507	206,178
Public Works	18,000	16,651	16,136	515
Health	339,018	443,283	423,219	20,064
Human Services	328,246	317,081	310,421	6,660
Conservation and Recreation	10,000	10,000	10,000	0
Other	704,150	580,679	475,805	104,874
Capital Outlay	162,850	0	0	0
Intergovernmental	415,776	412,609	412,609	0
Total Expenditures	17,824,368	16,998,047	16,055,335	942,712
Excess of Revenues Under Expenditures	(2,358,278)	(2,258,380)	(1,159,260)	1,099,120
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	810,568	810,568
Advances - Out	0	0	(820,000)	(820,000)
Transfers - In	45,900	45,900	48,810	2,910
Transfers - Out	(979,548)	(1,477,468)	(1,337,446)	140,022
Total Other Financing Sources (Uses)	(933,648)	(1,431,568)	(1,298,068)	133,500
Changes in Fund Balance	(3,291,926)	(3,689,948)	(2,457,328)	1,232,620
Fund Balance at Beginning of Year	4,454,526	4,454,526	4,454,526	0
Prior Year Encumbrances Appropriated	613,555	613,555	613,555	0
Fund Balance at End of Year	\$1,776,155	\$1,378,133	\$2,610,753	\$1,232,620

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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$300,000	\$300,000	\$147,084	(\$152,916)
Intergovernmental	8,827,000	8,927,000	6,177,770	(2,749,230)
Other	6,000	6,000	4,718	(1,282)
Total Revenues	9,133,000	9,233,000	6,329,572	(2,903,428)
<u>Expenditures</u>				
Current				
Human Services	9,747,483	9,718,023	7,618,541	2,099,482
Excess of Revenues Under Expenditures	(614,483)	(485,023)	(1,288,969)	(803,946)
<u>Other Financing Sources</u>				
Transfers - In	300,000	300,000	306,317	6,317
Changes in Fund Balance	(314,483)	(185,023)	(982,652)	(797,629)
Fund Balance at Beginning of Year	933,372	933,372	933,372	0
Prior Year Encumbrances Appropriated	314,483	314,483	314,483	0
Fund Balance at End of Year	<u>\$933,372</u>	<u>\$1,062,832</u>	<u>\$265,203</u>	<u>(\$797,629)</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
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$60,000	\$60,000	\$62,841	\$2,841
Fines and Forfeitures	20,000	20,000	22,548	2,548
Intergovernmental	4,198,000	4,198,000	4,282,453	84,453
Interest	12,000	12,000	1,932	(10,068)
Other	180,000	225,000	184,711	(40,289)
Total Revenues	4,470,000	4,515,000	4,554,485	39,485
<u>Expenditures</u>				
Current				
Public Works	4,752,107	4,810,099	4,275,818	534,281
Excess of Revenues Over (Under) Expenditures	(282,107)	(295,099)	278,667	573,766
<u>Other Financing Uses</u>				
Transfers - Out	(28,168)	(28,168)	(27,787)	381
Changes in Fund Balance	(310,275)	(323,267)	250,880	574,147
Fund Balance at Beginning of Year	323,603	323,603	323,603	0
Prior Year Encumbrances Appropriated	276	276	276	0
Fund Balance at End of Year	<u>\$13,604</u>	<u>\$612</u>	<u>\$574,759</u>	<u>\$574,147</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$1,300,000	\$1,300,000	\$1,231,462	(\$68,538)
Charges for Services	32,750	32,750	72,805	40,055
Intergovernmental	2,214,250	2,214,250	1,935,090	(279,160)
Other	60,500	60,500	88,929	28,429
Total Revenues	3,607,500	3,607,500	3,328,286	(279,214)
<u>Expenditures</u>				
Current				
Human Services	4,334,209	4,334,140	3,704,031	630,109
Excess of Revenues Under Expenditures	(726,709)	(726,640)	(375,745)	350,895
<u>Other Financing Uses</u>				
Transfers - Out	(5,000)	(35,000)	(30,000)	5,000
Changes in Fund Balance	(731,709)	(761,640)	(405,745)	355,895
Fund Balance at Beginning of Year	4,737,974	4,737,974	4,737,974	0
Prior Year Encumbrances Appropriated	4,280	4,280	4,280	0
Fund Balance at End of Year	\$4,010,545	\$3,980,614	\$4,336,509	\$355,895

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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,400,000	\$2,422,486	\$2,425,546	\$3,060
Intergovernmental	3,110,700	3,116,270	2,811,918	(304,352)
Other	862,500	981,103	1,364,876	383,773
Total Revenues	6,373,200	6,519,859	6,602,340	82,481
<u>Expenditures</u>				
Current				
Health	10,017,792	9,481,928	6,838,512	2,643,416
Changes in Fund Balance	(3,644,592)	(2,962,069)	(236,172)	2,725,897
Fund Balance at Beginning of Year	4,470,278	4,470,278	4,470,278	0
Prior Year Encumbrances Appropriated	1,201,784	1,201,784	1,201,784	0
Fund Balance at End of Year	\$2,027,470	\$2,709,993	\$5,435,890	\$2,725,897

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fund Net Assets
Enterprise Fund
December 31, 2009

	Sewer District
<u>Assets</u>	
<u>Current Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$3,047,326
Accounts Receivable	334,844
Interfund Receivable	761
Total Current Assets	3,382,931
<u>Noncurrent Assets</u>	
Unamortized Issuance Costs	54,195
Nondepreciable Capital Assets	177,568
Depreciable Capital Assets, Net	7,905,770
Total Noncurrent Assets	8,137,533
Total Assets	11,520,464
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accrued Wages Payable	12,635
Accounts Payable	10,567
Due to Other Governments	16,878
Accrued Interest Payable	7,235
General Obligation Bonds Payable	105,000
Issue II Loans Payable	41,621
Compensated Absences Payable	13,741
Total Current Liabilities	207,677
<u>Noncurrent Liabilities</u>	
General Obligation Bonds Payable	2,005,000
Issue II Loans Payable	274,618
Compensated Absences Payable	20,668
Total Long-Term Liabilities	2,300,286
Total Liabilities	2,507,963
<u>Net Assets</u>	
Invested in Capital Assets, Net of Related Debt	5,711,294
Unrestricted	3,301,207
Total Net Assets	\$9,012,501

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenses, and Change in Fund Net Assets
Enterprise Fund
For the Year Ended December 31, 2009

	Sewer District
<u>Operating Revenues</u>	
Charges for Services	\$1,146,771
Other	2,407
Total Operating Revenues	1,149,178
<u>Operating Expenses</u>	
Personal Services	379,941
Fringe Benefits	64,684
Materials and Supplies	57,485
Contractual Services	187,149
Depreciation	334,707
Other	58,241
Total Operating Expenses	1,082,207
Operating Income	66,971
<u>Non-Operating Revenues (Expenses)</u>	
Interest Revenue	13,117
Interest Expense	(92,593)
Total Non-Operating Revenues (Expenses)	(79,476)
Loss Before Contributions	(12,505)
Capital Contributions	8,140
Change in Net Assets	(4,365)
Net Assets at Beginning of Year	9,016,866
Net Assets at End of Year	\$9,012,501

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2009

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,121,771
Cash Received from Other Revenues	2,407
Cash Payments for Personal Services	(376,716)
Cash Payments for Fringe Benefits	(58,500)
Cash Payments for Materials and Supplies	(36,239)
Cash Payments for Contractual Services	(209,869)
Cash Payments for Other Expenses	(58,163)
	384,691
Net Cash Provided by Operating Activities	384,691
<u>Cash Flows from Capital and Related Financing Activities</u>	
Cash Received from Tap-In Fees	8,140
Cash Payments for Principal on General Obligation Bonds	(100,000)
Cash Payments for Interest on General Obligation Bonds	(90,315)
Cash Payments for Principal on Issue II Loans	(41,621)
	(223,796)
Net Cash Used for Capital and Related Financing Activities	(223,796)
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	13,117
	13,117
Net Increase in Cash and Cash Equivalents	174,012
Cash and Cash Equivalents at Beginning of Year	2,873,314
Cash and Cash Equivalents at End of Year	\$3,047,326
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>	
Operating Income	\$66,971
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>	
Depreciation	334,707
Changes in Assets and Liabilities	
Increase in Accounts Receivable	(25,310)
Decrease in Interfund Receivable	310
Increase in Accrued Wages Payable	1,073
Decrease in Accounts Payable	(2,055)
Increase in Due to Other Governments	6,989
Increase in Compensated Absences Payable	2,006
	334,707
Net Cash Provided by Operating Activities	\$384,691

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2009

Assets

Equity in Pooled Cash and Cash Equivalents	\$8,545,794
Cash and Cash Equivalents in Segregated Accounts	1,153,182
Due from Other Governments	2,745,863
Due from External Party	24,417
Property Taxes Receivable	36,707,230
Special Assessments Receivable	1,994,883
	<hr/>
Total Assets	<u>\$51,171,369</u>

Liabilities

Due to Employees	\$4,861
Due to Other Governments	44,179,388
Undistributed Assets	6,539,239
Payroll Withholdings	447,881
	<hr/>
Total Liabilities	<u>\$51,171,369</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 1 - DESCRIPTION OF MARION COUNTY AND THE REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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 four jointly governed organizations; the Marion County Regional Planning Commission, Marion County Family and Children First Council, Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, and the Clearwater Council of Governments. (See Note 22)

Insurance Pool - The County participates in the County Risk Sharing Authority, Inc. (CORSA). (See Note 23)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Proprietary Fund

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2009. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2009, but were levied to finance 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

Expenses/Expenditures

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

During 2009, the County invested in nonnegotiable certificates of deposit and STAR Ohio. Nonnegotiable certificates of deposit are reported at cost. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2009.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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 2009 was \$918,617, which includes \$850,557 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. Loans Receivable

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

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 assets but are not reported on the fund financial statements. Capital assets used by the enterprise fund are reported in both the business-type activity column on the government-wide statement of net assets and in the fund.

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

I. Interfund Receivables/Payables

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

J. Compensated Absences

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

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

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

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

K. Accrued Liabilities and Long-Term Obligations

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

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

L. Unamortized Issuance Costs and Premiums

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

M. Unamortized Loss on Advance Refunding

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

N. Net Assets

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

O. Fund Balance Reserves

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

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 the contributions from other funds, other governments, developers, and tap in fees.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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.

S. Estimates

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

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET ASSETS

A. Change in Accounting Principles

For 2009, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and local Governments", Statement No. 56, "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards", Statement No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans", and Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies".

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in the economic resources measurement focus financial statements. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements and the framework for selecting those principles. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' (AICPA) auditing literature into the GASB's accounting and financial reporting literature. This guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any changes to the financial statements.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and the participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any changes to the financial statements.

B. Restatement of Net Assets

In the prior year, the County recorded the full receivable for payment in lieu of taxes and the related liability to the School District.

The restatement had the following effect on net assets as previously reported.

	<u>Governmental Activities</u>
Net Assets at December 31, 2008	\$77,484,490
Payment in Lieu of Taxes Receivable	(4,315,895)
Intergovernmental Payable	<u>2,488,268</u>
Restated Net Assets at December 31, 2008	<u>\$75,656,863</u>

NOTE 4 - ACCOUNTABILITY

At December 31, 2009, the Capital Improvement and Ditch Drainage capital projects funds had deficit fund balances, in the amount of \$352,526 and \$2,874, respectively. The deficits resulted from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The Tax Increment Financing capital projects fund had a deficit fund balance, in the amount of \$711,731. The deficit was due to reporting notes payable as a fund liability. The deficit will be alleviated when sufficient revenues are received to retire the notes.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

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

Changes in Fund Balance			
	General	Job and Family Services	Motor Vehicle Gasoline Tax
GAAP Basis	(\$2,247,877)	(\$517,264)	\$130,705
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2008, Received in Cash 2009	756,860	1,368	483,013
Accrued 2009, Not Yet Received in Cash	(687,480)	(5,753)	(329,077)
Expenditure Accruals:			
Accrued 2008, Paid in Cash 2009	(621,758)	(400,095)	(300,625)
Accrued 2009, Not Yet Paid in Cash	560,938	339,968	210,549
Cash Adjustments:			
Unrecorded Activity 2008	243,686	0	138,740
Unrecorded Activity 2009	(165,098)	(114,042)	(10)
			(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Changes in Fund Balance (continued)			
	General	Job and Family Services	Motor Vehicle Gasoline Tax
Advances - In	\$810,568	\$0	\$0
Advances - Out	(820,000)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(287,167)	(286,834)	(82,415)
Budget Basis	(\$2,457,328)	(\$982,652)	\$250,880

	Children Services	Developmental Disabilities
GAAP Basis	(\$242,535)	\$1,979,104
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2008, Received in Cash 2009	107,180	47,119
Accrued 2009, Not Yet Received in Cash	(320,325)	(689,358)
Expenditure Accruals:		
Accrued 2008, Paid in Cash 2009	(160,829)	(188,105)
Accrued 2009, Not Yet Paid in Cash	143,287	338,935
Cash Adjustments:		
Unrecorded Activity 2008	116,394	119,049
Unrecorded Activity 2009	(48,859)	(226,223)
Nonbudgeted Activity	2,545	(217,246)
Encumbrances Outstanding at Year End (Budget Basis)	(2,603)	(1,399,447)
Budget Basis	(\$405,745)	(\$236,172)

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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, \$11,974,997 of the County's bank balance of \$36,811,657 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

At December 31, 2009, the County had \$621,834 invested in STAR Ohio. STAR Ohio had an average maturity of 61.2 days and 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 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, 2009

NOTE 7 - RECEIVABLES

Receivables at December 31, 2009, consisted of accounts (billings for user charged services); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; payment in lieu of taxes; loans; and special assessments. All receivables are considered collectible in full and within one year, except for interfund, property taxes, and loans. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. As of December 31, 2009, delinquent special assessments were \$9,817.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Community Development Block Grant program. The loans have an annual interest rate of 3 to 5 percent and are to be repaid over periods ranging from five to ten years. No new loans were issued in 2009. Principal, in the amount of \$22,930, was repaid during the year. Loans outstanding at December 31, 2009, were \$65,539. Loans receivable, in the amount of \$55,989, will not be received within one year.

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$20,746
Local Government	561,638
Homestead and Rollback	156,217
Tangible Personal Property Reimbursement	43,453
Grants	48,972
Charges for Services	30,894
Other	15
Total General Fund	861,935
Job and Family Services	
Grants	1,805
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	81,029
Motor Vehicle License Tax	824,996
Gasoline Tax	1,235,201
Fines and Forfeitures	1,372
Total Motor Vehicle Gasoline Tax	2,142,598
	(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Children Services	
Homestead and Rollback	\$68,766
Tangible Personal Property Reimbursement	45,264
Grants	466,642
Charges for Services	878
Total Children Services	581,550
Developmental Disabilities	
Homestead and Rollback	163,086
Tangible Personal Property Reimbursement	78,759
Grants	899,497
Reimbursements	592
Total Developmental Disabilities	1,141,934
Total Major Funds	4,729,822
Nonmajor Funds	
Child Support Enforcement - Charges for Services	19,002
Mental Health - Homestead and Rollback	59,645
Mental Health - Tangible Personal Property Reimbursement	18,105
North Central Ohio Rehabilitation Center - Grants	557,073
Other Public Safety	
Prison Reduction - Grants	179,375
County Probation Services - Grants	15,044
Felony Delinquent Care and Custody - Grants	763,056
Enhanced 911 - Fees	24,018
DWI Education - Fines	95
Jail Reduction - Grants	21,978
Disaster Services - Grants	9,363
Other	
Dog and Kennel - Fines and Forfeitures	978
Community Development Block Grant - Grants	7,600
Senior Service Levy - Homestead and Rollback	47,716
Law Library - Fines and Forfeitures	2,869
	(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Marca - Homestead and Rollback	\$16,170
Marca - Tangible Personal Property Reimbursement	9,053
Coliseum Levy - Tangible Personal Property Reimbursement	5,432
Total Nonmajor Funds	1,756,572
Total Governmental Activities	\$6,486,394
Agency Funds	
Motor Vehicle License and Gasoline Tax	\$881,351
Municipal Permissive License Tax	81,167
Library Local Government	989,183
Local Government	759,864
Homestead and Rollback	34,298
Total Agency Funds	\$2,745,863

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

NOTE 9 - PROPERTY TAXES

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2009 represent the collection of 2008 taxes. Real property taxes received in 2009 were levied after October 1, 2008, on the assessed values as of January 1, 2008, 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 2009 represent the collection of 2008 taxes. Public utility real and tangible personal property taxes received in 2009 became a lien on December 31, 2007, were levied after October 1, 2008, 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2009, and for which there was an enforceable legal claim. In governmental funds, the entire receivable has been deferred since current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder has been deferred.

The full tax rate for all County operations for the year ended December 31, 2009, was \$11.55 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2009 property tax receipts were based are as follows:

Category	Amount
Real Property	\$960,460,510
Public Utility Personal Property	65,290,575
Tangible Personal Property	2,514,770
Total Assessed Value	\$1,028,265,855

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009, was as follows:

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$775,916	\$0	\$0	\$775,916
Land Improvements	7,399,520	0	0	7,399,520
Construction in Progress	1,172,982	2,060,245	(362,369)	2,870,858
Total Nondepreciable Capital Assets	9,348,418	2,060,245	(362,369)	11,046,294
Depreciable Capital Assets				
Buildings	27,059,653	606,123	0	27,665,776
Improvements Other than Buildings	2,257,171	27,562	0	2,284,733
Roads, Bridges, Culverts, and Traffic Signals	40,969,931	1,011,477	(180,181)	41,801,227
Machinery and Equipment	3,307,794	0	(84,751)	3,223,043
Vehicles	3,932,993	183,905	(226,302)	3,890,596
Total Depreciable Capital Assets	77,527,542	1,829,067	(491,234)	78,865,375
Less Accumulated Depreciation for				
Buildings	(10,566,234)	(744,949)	0	(11,311,183)
Improvements Other than Buildings	(1,708,029)	(126,631)	0	(1,834,660)
Roads, Bridges, Culverts, and Traffic Signals	(12,351,247)	(1,064,967)	92,249	(13,323,965)
Machinery and Equipment	(2,308,204)	(201,465)	84,751	(2,424,918)
Vehicles	(2,346,734)	(294,345)	225,652	(2,415,427)
Total Accumulated Depreciation	(29,280,448)	(2,432,357)	402,652	(31,310,153)
Total Depreciable Capital Assets, Net	48,247,094	(603,290)	(88,582)	47,555,222
Governmental Activities Capital Assets, Net	\$57,595,512	\$1,456,955	(\$450,951)	\$58,601,516

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Depreciable Capital Assets				
Buildings	11,133,868	0	0	11,133,868
Machinery and Equipment	262,508	0	0	262,508
Vehicles	176,746	0	0	176,746
Sewer Lines	3,322,636	0	0	3,322,636
Total Depreciable Capital Assets	14,895,758	0	0	14,895,758

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
Less Accumulated Depreciation for				
Buildings	(\$5,831,330)	(\$251,350)	\$0	(\$6,082,680)
Machinery and Equipment	(154,122)	(12,563)	0	(166,685)
Vehicles	(158,611)	(4,342)	0	(162,953)
Sewer Lines	(511,218)	(66,452)	0	(577,670)
Total Accumulated Depreciation	(6,655,281)	(334,707)	0	(6,989,988)
Total Depreciable Capital Assets, Net	8,240,477	(334,707)	0	7,905,770
Business-Type Activity Capital Assets, Net	\$8,418,045	(\$334,707)	\$0	\$8,083,338

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$555,000
Judicial	55,867
Public Safety	261,229
Public Works	1,234,298
Health	238,264
Human Services	87,699
Depreciation Expense - Governmental Activities	<u>\$2,432,357</u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2009, the General Fund had an interfund receivable, in the amount of \$453,837; \$150 from the Job and Family Services Fund and \$453,687 from other governmental funds. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys.

The Job and Family Services fund had an interfund receivable, in the amount of \$455, from other governmental funds for services provided.

The Motor Vehicle Gasoline Tax fund had an interfund receivable, in the amount of \$79, from other governmental funds for services provided.

The Children Services fund had an interfund receivable, in the amount of \$4,642, from other governmental funds for services provided.

Other governmental funds had an interfund receivable, in the amount of \$637,199; from other governmental funds. These amounts are from providing cash flow resources until the receipt of grant moneys.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The Sewer District fund had an interfund receivable, in the amount of \$761; \$264 from the General Fund, \$167 from the Children Services fund, and \$330 from other governmental funds for services provided.

Interfund receivables in the General Fund and other governmental funds, in the amount of \$243,698 and \$273,626, respectively, will not be received within one year.

NOTE 13 - RISK MANAGEMENT

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

<u>CORSA</u>	
Property	\$99,131,890
General Liability	1,000,000
Commercial Crime	1,000,000
Boiler and Machinery	100,000,000
Excess Liability	5,000,000
Automobile Liability	1,000,000
Police Professional Liability	1,000,000
Errors and Omissions	1,000,000
<u>Archer Meek Weiler Agency, Inc.</u>	
Helicopter Aviation and Liability	1,000,000

Settled claims have not exceeded this commercial coverage in any of the last three years.

On January 1, 2008, the County elected to participate in a workers' compensation retrospective rating plan offered by the State of Ohio. The plan allows the County to pay a fraction of the premium it would pay as an experience-rated risk charging the County for claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. For each year the County elects retrospective rating, the County is responsible for all claims incurred. The liability for unpaid claims costs reported in the fund at December 31, 2009, 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 2009 were as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2008	\$0	\$22,370	\$0	\$22,370
2009	22,370	17,661	22,370	17,661

The liability as of December 31, 2009, is recorded as a long-term liability.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 14 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs, and township police) and public safety divisions exist only within the traditional pension plan.

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2009 was 14 percent of covered payroll, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For 2009, a portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the postemployment health care plan from January 1 through March 31 and 5.5 percent was allocated from April 1 through December 31. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008, and 2007 was \$1,605,433, \$1,409,828, and \$1,742,117 respectively; 92 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the member-directed plan for 2009 were \$50,290 made by the County and \$35,921 made by the plan members.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

B. State Teachers Retirement System

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

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

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

Funding Policy - For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent, 13 percent was the portion used to fund pension obligations. Contribution rates are established by the STRS Ohio Board upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to STRS Ohio for the years ended December 31, 2009, 2008, and 2007 was \$9,851, \$11,331 and \$15,540, respectively; 100 percent has been contributed for all three years. There were no contributions to the DCP and CP for the fiscal year ended June 30, 2009.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 15 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State statute requires that public employers fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14 percent of covered payroll (17.63 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The amount of the employer contributions which was allocated to fund postemployment health care was 7 percent of covered payroll from January 1 through March 31, 2009, and 5.5 percent of covered payroll for the remainder of the year.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2009, 2008, and 2007 was \$1,206,129, \$1,450,556, and \$995,116, respectively; 92 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

B. State Teachers Retirement System

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

Funding Policy - Ohio law authorized STRS Ohio to offer the Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. By Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contribution for health care for the years ended December 31, 2009, 2008, and 2007 was \$758, \$872, and \$1,195, respectively; 100 percent has been contributed for all three years.

NOTE 16 - OTHER BENEFITS

A. Compensated Absences

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

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

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

B. Health Care Benefits

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 17 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2009, is as follows:

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
Capital Projects Funds				
Menards				
October 22, 2008 3.875%	\$690,000	\$0	\$690,000	\$0
October 21, 2009 2%	0	685,000	0	685,000
University Boulevard				
December 3, 2008 2.75%	900,000	0	900,000	0
December 2, 2009 2%	0	900,000	0	900,000
Total Notes Payable	<u>\$1,590,000</u>	<u>\$1,585,000</u>	<u>\$1,590,000</u>	<u>\$1,585,000</u>

On October 21, 2009, the County issued bond anticipation notes, in the amount of \$685,000, to partially retire notes previously issued to construct infrastructure for the new Menards store. The notes are to be repaid from moneys received from tax incremental financing agreements with the property owners benefiting from the improvements. The notes have an interest rate of 2 percent and will mature on October 20, 2010. The infrastructure constructed with these proceeds was transferred to the State of Ohio and Claridon Township.

On December 2, 2009, the County issued bond anticipation notes, in the amount of \$900,000, to construct an extension of University Drive to State Route 309. The notes have an interest rate of 2 percent and mature on December 1, 2010. As of December 31, 2009, none of the proceeds had been spent.

NOTE 18 - LONG-TERM OBLIGATIONS

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

	Original Issue Date	Interest Rate	Original Issue Amount
General Obligation Notes			
Legacy Crossing	2006	4.5%	\$2,585,000
General Obligation Bonds			
Various Purpose Refunding	2007	4 - 4.75	9,844,713
Sewer Improvements	2005	3 - 4.375	2,625,000
Special Assessment Bonds			
Qu Qua Ditch Refunding	2007	4	110,287
Issue II Loans			
Bridges	1996	0	247,155
Sewer South	2000	0	165,964
Sewer Improvements	1996	0	666,453

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The County's long-term obligations activity for the year ended December 31, 2009, was as follows:

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Notes					
Legacy Crossing					
May 1, 2008 2.25%	\$2,485,000	\$0	\$2,485,000	\$0	\$0
April 29, 2009 2 %	0	2,375,000	0	2,375,000	85,000
General Obligation Bonds					
Various Purpose Refunding	8,903,237	0	443,237	8,460,000	440,000
Bond Premium	43,807	0	3,234	40,573	0
Accounting Loss	(415,588)	0	(21,653)	(393,935)	0
Special Assessment Bonds					
Qu Qua Ditch Refunding	36,763	0	36,763	0	0
Bond Premium	388	0	388	0	0
Accounting Loss	(429)	0	(429)	0	0
Issue II Loans	32,954	0	16,477	16,477	16,477
Other Long-Term Obligations					
Compensated Absences	1,682,596	36,253	85,580	1,633,269	569,433
Total Governmental Activities	\$12,768,728	\$2,411,253	\$3,048,597	\$12,131,384	\$1,110,910
<u>Business-Type Activity</u>					
General Obligation Bonds					
Sewer Improvements Refunding	\$2,210,000	\$0	\$100,000	\$2,110,000	\$105,000
Issue II Loans	357,860	0	41,621	316,239	41,621
Compensated Absences	32,403	11,176	9,170	34,409	13,741
Total Business-Type Activity	\$2,600,263	\$11,176	\$150,791	\$2,460,648	\$160,362

Legacy Crossing General Obligation Notes

On April 29, 2009, the County issued bond anticipation notes, in the amount of \$2,375,000, to partially retire notes previously issued to construct infrastructure for Legacy Crossing. The notes are to be repaid from moneys received from tax incremental financing agreements with property owners benefiting from the improvements. The notes had an interest rate of 2 percent and matured on April 27, 2010. All of the note proceeds were spent in 2007.

2007 Various Purpose General Obligation Bonds and Special Assessment Bonds

In 2007, the County issued \$9,844,713 in various purpose refunding general obligation bonds and \$110,287 in refunding special assessment bonds to refund \$9,395,000 of 2001 Various Purpose general obligation bonds and special assessment bonds. The bond issue included both serial and term bonds, in the amount of \$8,785,000 and \$1,170,000, respectively.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The repayment of the bonds will be from transfers from the General Fund for all construction and improvements, except for the Job and Family Services Department, the animal shelter, and a portion of the QuQua Ditch improvements. The portion of the bonds pertaining to the Job and Family Services Department will be paid from rental income from the Job and Family Services Department. A portion of the bonds pertaining to the QuQua Ditch improvements will be paid from special assessments which were levied against specific property owners who primarily benefited from the project. In the event that an assessed property owner fails to make payments or insufficient amounts are assessed to fund the debt, the County will be required to pay the related debt. The portion of the bonds related to the assessments collected for the QuQua Ditch improvements are being retired from the Ditch Drainage capital projects fund, the bonds related to the county animal shelter are being retired from the Dog and Kennel capital projects fund, and the remaining bonds are being retired from the Bond Retirement debt service fund.

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

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

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

At December 31, 2009, \$8,169,300 of the refunded bonds were still outstanding.

Issue II Loans

The Issue II loans are for improvements to a bridge and the wastewater facility. The bridge improvement loan will be paid from transfers from the Motor Vehicle Gasoline Tax special revenue fund.

The loans issued for the wastewater facility 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 \$316,239, payable through July 2019. For the current year, principal paid and total net revenues were \$41,621 and \$401,678, respectively.

Business-Type Activity General Obligation Bonds

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

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

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

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

Compensated Absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, Child Support Enforcement, Real Estate Assessment, North Central Ohio Rehabilitation Center, Prison Reduction, Felony Delinquent Care and Custody, Jail Reduction, Disaster Services, Dog and Kennel, Litter Control and Recycling, Delinquent Real Estate Tax Assessment Treasurer, Computerization, and Certificate of Title special revenue funds, and the Sewer District enterprise fund.

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

The effect of the debt limitations described above is an overall debt margin of \$18,660,492 at December 31, 2009.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

Year	General Obligation Bonds		Issue II Loans
	Principal	Interest	Principal
2010	\$440,000	\$348,020	\$16,477
2011	305,000	330,420	0
2012	325,000	318,220	0
2013	340,000	305,220	0
2014	355,000	291,620	0
2015-2019	1,985,000	1,215,475	0
2020-2024	2,430,000	776,163	0
2025-2029	1,965,000	281,249	0
2030	315,000	13,387	0
	<u>\$8,460,000</u>	<u>\$3,879,774</u>	<u>\$16,477</u>

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

Year	General Obligation Bonds		Issue II Loans
	Principal	Interest	Principal
2010	\$105,000	\$86,815	\$41,621
2011	110,000	83,140	41,621
2012	115,000	79,015	41,621
2013	120,000	74,703	41,621
2014	120,000	69,902	41,621
2015-2019	695,000	270,881	108,136
2020-2024	845,000	113,825	0
	<u>\$2,110,000</u>	<u>\$778,281</u>	<u>\$316,241</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2009
Hospital Revenue Bonds		
Issued Prior to 1996	\$240,640,000	Not Known
1996 Hospital Revenue Bonds	29,715,000	\$5,705,000
Industrial Development Bonds		
Issued Prior to 1996	2,000,000	Not Known
Mortgage Revenue Bonds		
Hearthside Apartments	2,200,000	2,100,000
Revenue Bonds		
Cardinal One Portfolio	21,447,000	19,897,621
Avalon Lakes	8,950,000	8,450,000
YMCA	3,500,000	3,227,935
Turning Point	900,000	845,284
United Church Homes	5,480,000	5,370,000
Palace Theatre	986,596	895,547
Toledo Central Catholic High School	3,120,000	2,739,517

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 2009, the following transfers were made:

		Transfers Out				
		General	Motor Vehicle Gasoline Tax	Children Services	Other Governmental	Total
Transfers In	General	\$0	\$0	\$0	\$48,810	\$48,810
	Job and Family Services	306,317	0	0	0	306,317
	Other Governmental	1,031,129	27,787	30,000	33,559	1,122,475
	Total	\$1,337,446	\$27,787	\$30,000	\$82,369	\$1,477,602

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 transfer from the Motor Vehicle Gasoline Tax and Children Services special revenue funds were used to subsidize activities and make debt payments when due. Transfers from other governmental funds to the General Fund were used to return funds from the Clerk of Courts and to other governmental funds to subsidize activities in other governmental funds and make debt payments when due.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 20 - MARCA INDUSTRIES

The following disclosures are made on behalf of MARCA Industries.

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

Budgetary Data

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

Cash and Investments

MARCA maintains its own bank accounts. MARCA considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. MARCA’s investments as of June 30, 2009, consisted of mutual funds. The mutual funds have been presented as investments in segregated accounts on the statement of net assets.

MARCA had investments in mutual funds, in the amount of \$32,953, as of June 30, 2009.

Accounts Receivable

A significant portion of MARCA’s annual revenues are generated from a limited number of customers located in the Marion area. Accounts receivable subject MARCA to a concentration of credit risk because approximately 63 percent of the accounts receivable at June 30, 2009, were represented by Marion area business customers.

Contributions

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2009, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expense is reported in the year in which services are consumed.

Inventory

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Capital Assets

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

A summary of MARCA's capital assets at June 30, 2009, follows:

	Balance 7/1/2008	Additions	Reductions	Balance 6/30/2009
Depreciable Capital Assets				
Property, Plant, and Equipment	\$447,302	\$70,239	\$0	\$517,541
Improvements	187,915	0	0	187,915
Computer Equipment	11,024	0	0	11,024
Total Depreciable Capital Assets	646,241	70,239	0	716,480
Less Accumulated Depreciation for				
Property, Plant, and Equipment	(364,181)	(31,213)	0	(395,394)
Improvements	(163,616)	(6,333)	0	(169,949)
Computer Equipment	(11,024)	0	0	(11,024)
Total Accumulated Depreciation	(538,821)	(37,546)	0	(576,367)
Capital Assets, Net	\$107,420	\$32,693	\$0	\$140,113

Long-Term Obligations

MARCA had long-term obligations at June 30, 2009, as follows:

	Interest Rate	Balance 7/1/2008	Additions	Reductions	Balance 6/30/2009	Due Within One Year
Notes Payable						
February 28, 1985	3%	\$15,122	\$0	\$6,116	\$9,006	\$6,296
January 4, 2006	4.5	27,005	0	10,079	16,926	10,559
August 31, 2007	6.75	15,138	0	6,441	8,697	6,944
January 31, 2009	7.25	0	40,000	369	39,631	4,579
Total Notes Payable		\$57,265	\$40,000	\$23,005	\$74,260	\$28,378

The note issued on February 28, 1985, is collateralized by MARCA's leasehold improvements, equipment, furniture, inventory, and accounts receivable. The note matures in fiscal year 2010.

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

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

Principal requirements to retire these notes are as follows:

Year	Notes Payable
2010	\$28,378
2011	15,751
2012	5,291
2013	5,687
2014	6,114
2015-2016	13,039
Total	\$74,260

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 2009, the County contributed tax revenues of \$1,058,741 which represents 13 percent of total revenues. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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, 2009. 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 2009, \$30,000 in contributions was made by the Marion County Board of DD to Northland Homes and Properties, Inc. for operational costs.

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

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

A. Marion County Regional Planning Commission

The County participates in the Marion County Regional Planning Commission (Commission) which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County and the municipalities and townships within the County. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services within the County. In 2009, the County paid membership dues of \$72,500 toward the operation of the Commission. Information can be obtained from the Marion County Regional Planning Commission, 222 West Center Street, Marion, Ohio 43302.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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 2009, the County did not make any contributions to the Council.

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

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

D. Clearwater Council of Governments

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

NOTE 23 - INSURANCE POOL

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 24 - RELATED PARTY TRANSACTIONS

During 2009, Marion County provided facilities, certain equipment, transportation, and salaries for the administration, implementation, and supervision of programs for MARCA Industries. MARCA, a discretely presented component unit of Marion County, reported, at fair value, \$38,083 for such contributions as unrestricted revenues and expenses relating to the vocational purposes of MARCA. Additional habilitative services provided directly to MARCA's clients by the County were \$2,335,081.

NOTE 25 - CONTINGENT LIABILITIES

A. Litigation

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

B. Federal and State Grants

For the period January 1, 2009, to December 31, 2009, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

NOTE 26 - SUBSEQUENT EVENT

On April 27, 2010, the County issued bond anticipation notes, in the amount of \$2,290,000, to partially retire notes previously issued to construct infrastructure for Legacy Crossing. The notes have an interest rate of 1.5 percent and will mature on April 27, 2011.

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Marion County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

(continued)

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

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

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

Children Home Fund - To account for transfers and for money that was collected from a levy for capital improvements to the children's home. The levy is no longer in existence.

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

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

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

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

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

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

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

Northwest Intercept Fund - To account for grants and transfers to construct a road to alleviate the downtown truck traffic.

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

Marion County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	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	\$3,934,349	\$808,636	\$3,745,338	\$8,488,323
Cash and Cash Equivalents in Segregated Accounts	3,959	0	0	3,959
Accounts Receivable	29,354	0	0	29,354
Due from Other Governments	1,725,917	0	30,655	1,756,572
Interfund Receivable	9,573	0	627,626	637,199
Property Taxes Receivable	1,618,407	0	284,498	1,902,905
Payment in Lieu of Taxes Receivable	0	0	397,874	397,874
Loans Receivable	65,539	0	0	65,539
Special Assessments Receivable	58,941	0	34,991	93,932
Total Assets	\$7,446,039	\$808,636	\$5,120,982	\$13,375,657
<u>Liabilities</u>				
Accrued Wages Payable	\$92,392	\$0	\$0	\$92,392
Accounts Payable	39,382	0	0	39,382
Contracts Payable	0	0	36,362	36,362
Matured Compensated Absences Payable	3,930	0	0	3,930
Due to Other Governments	83,062	0	0	83,062
Interfund Payable	44,227	0	1,052,165	1,096,392
Due to External Party	22,897	0	0	22,897
Accrued Interest Payable	0	0	5,318	5,318
Notes Payable	0	0	1,670,000	1,670,000
Deferred Revenue	2,879,242	0	748,018	3,627,260
Total Liabilities	3,165,132	0	3,511,863	6,676,995
<u>Fund Balances</u>				
Reserved for Encumbrances	157,286	0	400,090	557,376
Reserved for Interfund Receivable	0	0	273,626	273,626
Reserved for Loans Receivable	55,989	0	0	55,989
Unreserved, Reported in				
Special Revenue Funds	4,067,632	0	0	4,067,632
Debt Service Fund	0	808,636	0	808,636
Capital Projects Funds	0	0	935,403	935,403
Total Fund Balances	4,280,907	808,636	1,609,119	6,698,662
Total Liabilities and Fund Balances	\$7,446,039	\$808,636	\$5,120,982	\$13,375,657

Marion County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Child Support Enforcement	Mental Health	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$713,180	\$36,768	\$692,383	\$191,056
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	202	0	0	93
Due from Other Governments	19,002	77,750	0	557,073
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	899,115	0	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$732,384	\$1,013,633	\$692,383	\$748,222
<u>Liabilities</u>				
Accrued Wages Payable	\$17,444	\$0	\$9,346	\$26,663
Accounts Payable	175	0	0	8,455
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	16,247	0	6,291	29,111
Interfund Payable	23,015	0	0	330
Due to External Party	22,897	0	0	0
Deferred Revenue	0	976,865	0	355,924
Total Liabilities	79,778	976,865	15,637	420,483
<u>Fund Balances</u>				
Reserved for Encumbrances	21,628	0	30,905	11,173
Reserved for Loans Receivable	0	0	0	0
Unreserved	630,978	36,768	645,841	316,566
Total Fund Balances	652,606	36,768	676,746	327,739
Total Liabilities and Fund Balances	\$732,384	\$1,013,633	\$692,383	\$748,222

Other Public Safety	Other	Total
\$1,054,974	\$1,245,988	\$3,934,349
3,959	0	3,959
16,431	12,628	29,354
1,012,929	59,163	1,725,917
9,573	0	9,573
0	719,292	1,618,407
0	65,539	65,539
0	58,941	58,941
<u>\$2,097,866</u>	<u>\$2,161,551</u>	<u>\$7,446,039</u>
\$23,434	\$15,505	\$92,392
26,941	3,811	39,382
0	3,930	3,930
18,060	13,353	83,062
15,803	5,079	44,227
0	0	22,897
<u>719,802</u>	<u>826,651</u>	<u>2,879,242</u>
<u>804,040</u>	<u>868,329</u>	<u>3,165,132</u>
77,716	15,864	157,286
0	55,989	55,989
<u>1,216,110</u>	<u>1,221,369</u>	<u>4,067,632</u>
<u>1,293,826</u>	<u>1,293,222</u>	<u>4,280,907</u>
<u>\$2,097,866</u>	<u>\$2,161,551</u>	<u>\$7,446,039</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	<u>Capital Improvement</u>	<u>Ditch Drainage</u>	<u>Children Home</u>	<u>Marca</u>	<u>Job and Family</u>
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$179,909	\$162,856	\$22,788	\$669,569	\$12,442
Due from Other Governments	0	0	0	25,223	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	284,498	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	34,991	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$179,909</u>	<u>\$197,847</u>	<u>\$22,788</u>	<u>\$979,290</u>	<u>\$12,442</u>
<u>Liabilities</u>					
Contracts Payable	\$0	\$0	\$0	\$0	\$0
Interfund Payable	532,435	165,730	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Deferred Revenue	0	34,991	0	309,721	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>532,435</u>	<u>200,721</u>	<u>0</u>	<u>309,721</u>	<u>0</u>
<u>Fund Balances</u>					
Reserved for Encumbrances	0	800	0	191,100	0
Reserved for Interfund Receivable	0	0	0	0	0
Unreserved (Deficit)	(352,526)	(3,674)	22,788	478,469	12,442
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances (Deficit)	<u>(352,526)</u>	<u>(2,874)</u>	<u>22,788</u>	<u>669,569</u>	<u>12,442</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$179,909</u>	<u>\$197,847</u>	<u>\$22,788</u>	<u>\$979,290</u>	<u>\$12,442</u>

University Drive	Issue II	Justice Center	Coliseum Levy	Road Capital	Northwest Intercept	Tax Increment Financing	Total
\$910,532	\$599,120	\$787	\$39,501	\$3,130	\$1,082,567	\$62,137	\$3,745,338
0	0	0	5,432	0	0	0	30,655
0	0	273,626	0	354,000	0	0	627,626
0	0	0	0	0	0	0	284,498
0	0	0	0	0	0	397,874	397,874
0	0	0	0	0	0	0	34,991
<u>\$910,532</u>	<u>\$599,120</u>	<u>\$274,413</u>	<u>\$44,933</u>	<u>\$357,130</u>	<u>\$1,082,567</u>	<u>\$460,011</u>	<u>\$5,120,982</u>
\$0	\$30,593	\$0	\$0	\$0	\$5,769	\$0	\$36,362
0	0	0	0	0	354,000	0	1,052,165
1,450	0	0	0	0	0	3,868	5,318
900,000	0	0	0	0	0	770,000	1,670,000
0	0	0	5,432	0	0	397,874	748,018
<u>901,450</u>	<u>30,593</u>	<u>0</u>	<u>5,432</u>	<u>0</u>	<u>359,769</u>	<u>1,171,742</u>	<u>3,511,863</u>
0	22,019	0	0	0	186,171	0	400,090
0	0	273,626	0	0	0	0	273,626
9,082	546,508	787	39,501	357,130	536,627	(711,731)	935,403
<u>9,082</u>	<u>568,527</u>	<u>274,413</u>	<u>39,501</u>	<u>357,130</u>	<u>722,798</u>	<u>(711,731)</u>	<u>1,609,119</u>
<u>\$910,532</u>	<u>\$599,120</u>	<u>\$274,413</u>	<u>\$44,933</u>	<u>\$357,130</u>	<u>\$1,082,567</u>	<u>\$460,011</u>	<u>\$5,120,982</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, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,430,327	\$0	\$252,449	\$1,682,776
Payment in Lieu of Taxes	0	0	341,217	341,217
Special Assessments	67,439	0	99,296	166,735
Charges for Services	1,314,302	0	0	1,314,302
Licenses and Permits	159,876	0	0	159,876
Fines and Forfeitures	74,702	0	1,300	76,002
Intergovernmental	4,409,978	0	2,132,133	6,542,111
Interest	4,560	0	13,074	17,634
Other	84,622	0	521,407	606,029
Total Revenues	7,545,806	0	3,360,876	10,906,682
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	554,334	0	0	554,334
Judicial	340,283	0	0	340,283
Public Safety	2,932,274	0	0	2,932,274
Public Works	184,696	0	0	184,696
Health	163,492	0	0	163,492
Intergovernmental	1,058,741	0	0	1,058,741
Human Services	2,017,352	0	0	2,017,352
Economic Development				
Intergovernmental	0	0	188,965	188,965
Capital Outlay	0	0	2,794,501	2,794,501
Debt Service				
Principal Retirement	0	436,477	60,000	496,477
Current Refunding	0	0	85,000	85,000
Interest and Fiscal Charges	0	389,501	136,571	526,072
Total Expenditures	7,251,172	825,978	3,265,037	11,342,187
Excess of Revenues Over (Under) Expenditures	294,634	(825,978)	95,839	(435,505)
<u>Other Financing Sources (Uses)</u>				
Notes Issued	0	0	2,290,000	2,290,000
Current Refunding	0	0	(2,290,000)	(2,290,000)
Transfers - In	40,988	940,925	140,562	1,122,475
Transfers - Out	(57,688)	0	(24,681)	(82,369)
Total Other Financing Sources (Uses)	(16,700)	940,925	115,881	1,040,106
Changes in Fund Balances	277,934	114,947	211,720	604,601
Fund Balances at Beginning of Year	4,002,973	693,689	1,397,399	6,094,061
Fund Balances at End of Year	<u>\$4,280,907</u>	<u>\$808,636</u>	<u>\$1,609,119</u>	<u>\$6,698,662</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Child Support Enforcement	Mental Health	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Revenues</u>				
Property Taxes	\$0	\$794,768	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	598,665	440
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,011,768	260,228	0	1,497,615
Interest	0	0	0	0
Other	0	0	13,582	933
Total Revenues	1,011,768	1,054,996	612,247	1,498,988
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	349,871	0
Judicial	0	0	0	0
Public Safety	0	0	0	1,275,010
Public Works	0	0	0	0
Health	0	0	0	0
Intergovernmental	0	1,058,741	0	0
Human Services	1,252,160	0	0	0
Total Expenditures	1,252,160	1,058,741	349,871	1,275,010
Excess of Revenues Over (Under) Expenditures	(240,392)	(3,745)	262,376	223,978
<u>Other Financing Sources (Uses)</u>				
Transfers - In	20,000	0	0	0
Transfers - Out	0	0	0	0
Total Other Financing Sources (Uses)	20,000	0	0	0
Changes in Fund Balances	(220,392)	(3,745)	262,376	223,978
Fund Balances at Beginning of Year	872,998	40,513	414,370	103,761
Fund Balances at End of Year	\$652,606	\$36,768	\$676,746	\$327,739

<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$0	\$635,559	\$1,430,327
0	67,439	67,439
83,874	631,323	1,314,302
0	159,876	159,876
35,081	39,621	74,702
1,378,443	261,924	4,409,978
448	4,112	4,560
67,557	2,550	84,622
<u>1,565,403</u>	<u>1,802,404</u>	<u>7,545,806</u>
0	204,463	554,334
0	340,283	340,283
1,657,264	0	2,932,274
0	184,696	184,696
0	163,492	163,492
0	0	1,058,741
0	765,192	2,017,352
<u>1,657,264</u>	<u>1,658,126</u>	<u>7,251,172</u>
<u>(91,861)</u>	<u>144,278</u>	<u>294,634</u>
19,688	1,300	40,988
<u>(19,688)</u>	<u>(38,000)</u>	<u>(57,688)</u>
<u>0</u>	<u>(36,700)</u>	<u>(16,700)</u>
(91,861)	107,578	277,934
<u>1,385,687</u>	<u>1,185,644</u>	<u>4,002,973</u>
<u>\$1,293,826</u>	<u>\$1,293,222</u>	<u>\$4,280,907</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009

	Capital Improvement	Ditch Drainage	Children Home	Marca	Job and Family
<u>Revenues</u>					
Property Taxes	\$0	\$0	\$0	\$252,449	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Special Assessments	0	99,296	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	25,200	0	0	102,627	0
Interest	7,374	5,700	0	0	0
Other	24,461	0	0	0	0
Total Revenues	57,035	104,996	0	355,076	0
<u>Expenditures</u>					
Economic Development					
Intergovernmental	0	0	0	0	0
Capital Outlay	264,712	114,294	15,900	173,007	18,919
Debt Service					
Principal Retirement	0	60,000	0	0	0
Current Refunding	0	0	0	0	0
Interest and Fiscal Charges	9,966	2,400	0	0	0
Total Expenditures	274,678	176,694	15,900	173,007	18,919
Excess of Revenues Over (Under) Expenditures	(217,643)	(71,698)	(15,900)	182,069	(18,919)
<u>Other Financing Sources (Uses)</u>					
Notes Issued	0	0	0	0	0
Current Refunding	0	0	0	0	0
Transfers - In	0	0	30,000	0	0
Transfers - Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	30,000	0	0
Changes in Fund Balances	(217,643)	(71,698)	14,100	182,069	(18,919)
Fund Balances (Deficit) at Beginning of Year	(134,883)	68,824	8,688	487,500	31,361
Fund Balances (Deficit) at End of Year	(\$352,526)	(\$2,874)	\$22,788	\$669,569	\$12,442

University Drive	Issue II	Justice Center	Coliseum Levy	Road Capital	Northwest Intercept	Tax Increment Financing	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$252,449
0	0	0	0	0	0	341,217	341,217
0	0	0	0	0	0	0	99,296
0	1,300	0	0	0	0	0	1,300
34,627	250,516	0	38,875	0	1,680,288	0	2,132,133
0	0	0	0	0	0	0	13,074
30,432	449,798	0	0	0	0	16,716	521,407
<u>65,059</u>	<u>701,614</u>	<u>0</u>	<u>38,875</u>	<u>0</u>	<u>1,680,288</u>	<u>357,933</u>	<u>3,360,876</u>
0	0	0	0	0	0	188,965	188,965
98,934	423,140	0	28,451	16,000	1,641,144	0	2,794,501
0	0	0	0	0	0	0	60,000
0	0	0	0	0	0	85,000	85,000
29,371	0	0	0	0	0	94,834	136,571
<u>128,305</u>	<u>423,140</u>	<u>0</u>	<u>28,451</u>	<u>16,000</u>	<u>1,641,144</u>	<u>368,799</u>	<u>3,265,037</u>
<u>(63,246)</u>	<u>278,474</u>	<u>0</u>	<u>10,424</u>	<u>(16,000)</u>	<u>39,144</u>	<u>(10,866)</u>	<u>95,839</u>
0	0	0	0	0	0	2,290,000	2,290,000
0	0	0	0	0	0	(2,290,000)	(2,290,000)
98,934	11,628	0	0	0	0	0	140,562
(24,681)	0	0	0	0	0	0	(24,681)
<u>74,253</u>	<u>11,628</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>115,881</u>
11,007	290,102	0	10,424	(16,000)	39,144	(10,866)	211,720
(1,925)	278,425	274,413	29,077	373,130	683,654	(700,865)	1,397,399
<u>\$9,082</u>	<u>\$568,527</u>	<u>\$274,413</u>	<u>\$39,501</u>	<u>\$357,130</u>	<u>\$722,798</u>	<u>(\$711,731)</u>	<u>\$1,609,119</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

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

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

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
County Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$77,646	\$1,455,973	\$1,373,509	\$160,110
Due from External Party	5,339	0	5,339	0
Total Assets	\$82,985	\$1,455,973	\$1,378,848	\$160,110
Liabilities				
Undistributed Assets	\$82,985	\$1,455,973	\$1,378,848	\$160,110
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$816,444	\$8,386,533	\$8,209,905	\$993,072
Due from External Party	0	22,897	0	22,897
Total Assets	\$816,444	\$8,409,430	\$8,209,905	\$1,015,969
Liabilities				
Undistributed Assets	\$816,444	\$8,409,430	\$8,209,905	\$1,015,969
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,258,827	\$44,718,314	\$44,277,399	\$2,699,742
Due from Other Governments	2,993,838	2,745,863	2,993,838	2,745,863
Property Taxes Receivable	34,754,187	36,707,230	34,754,187	36,707,230
Special Assessments Receivable	1,708,620	1,994,883	1,708,620	1,994,883
Total Assets	\$41,715,472	\$86,166,290	\$83,734,044	\$44,147,718
Liabilities				
Due to Other Governments	\$41,715,472	\$86,166,290	\$83,734,044	\$44,147,718
Marion County Rotary				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,610	\$1,722,775	\$1,734,002	\$19,383
Liabilities				
Due to Other Governments	\$30,610	\$1,722,775	\$1,734,002	\$19,383
Marriage License Special				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,738	\$15,687	\$17,374	\$9,051
Liabilities				
Undistributed Assets	\$10,738	\$15,687	\$17,374	\$9,051

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$454,174	\$28,036,739	\$28,043,032	\$447,881
Liabilities				
Payroll Withholdings	\$454,174	\$28,036,739	\$28,043,032	\$447,881
Real Estate Escrow Prepayment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$465,098	\$1,032,481	\$1,002,813	\$494,766
Liabilities				
Undistributed Assets	\$465,098	\$1,032,481	\$1,002,813	\$494,766
Regional Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,185	\$385,250	\$367,165	\$45,270
Liabilities				
Undistributed Assets	\$27,185	\$385,250	\$367,165	\$45,270
Green Camp Sewer				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,247	\$85,972	\$85,412	\$2,807
Liabilities				
Due to Other Governments	\$2,247	\$85,972	\$85,412	\$2,807
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$112,066	\$99,751	\$132,292	\$79,525
Liabilities				
Undistributed Assets	\$112,066	\$99,751	\$132,292	\$79,525
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$250,928	\$1,385,063	\$1,255,726	\$380,265
Liabilities				
Undistributed Assets	\$250,928	\$1,385,063	\$1,255,726	\$380,265

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$18,833	\$25,429	\$20,925	\$23,337
Liabilities				
Undistributed Assets	\$18,833	\$25,429	\$20,925	\$23,337
Marion County Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$73,639	\$608,412	\$605,382	\$76,669
Due from External Party	8,000	0	8,000	0
Total Assets	\$81,639	\$608,412	\$613,382	\$76,669
Liabilities				
Undistributed Assets	\$81,639	\$608,412	\$613,382	\$76,669
Crawford County Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$97,755	\$460,408	\$444,536	\$113,627
Liabilities				
Undistributed Assets	\$97,755	\$460,408	\$444,536	\$113,627
County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$88,739	\$30,000	\$63,253	\$55,486
Liabilities				
Undistributed Assets	\$88,739	\$30,000	\$63,253	\$55,486
DKMM Solid Waste District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$382,124	\$1,480,459	\$1,355,022	\$507,561
Liabilities				
Undistributed Assets	\$382,124	\$1,480,459	\$1,355,022	\$507,561
Employee Reimbursement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,834	\$23,275	\$25,248	\$4,861
Liabilities				
Due to Employees	\$6,834	\$23,275	\$25,248	\$4,861

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
RPC Enterprise Zone				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$29,843	\$12,100	\$11,748	\$30,195
Liabilities				
Undistributed Assets	\$29,843	\$12,100	\$11,748	\$30,195
Marion-Crawford Mental Health Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,964,334	\$8,073,340	\$8,057,882	\$2,979,792
Liabilities				
Undistributed Assets	\$2,964,334	\$8,073,340	\$8,057,882	\$2,979,792
Marion-Hardin Corrections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$575,196	\$3,813,585	\$3,902,234	\$486,547
Due from External Party	0	1,520	0	1,520
Total Assets	\$575,196	\$3,815,105	\$3,902,234	\$488,067
Liabilities				
Undistributed Assets	\$575,196	\$3,815,105	\$3,902,234	\$488,067
Caledonia Sewer Billing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,232	\$100,385	\$100,137	\$2,480
Liabilities				
Due to Other Governments	\$2,232	\$100,385	\$100,137	\$2,480
Ohio Elections Commission Fee				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,310	\$2,440	\$0	\$5,750
Liabilities				
Due to Other Governments	\$3,310	\$2,440	\$0	\$5,750
Port Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$25,392	\$0	\$119	\$25,273
Liabilities				
Undistributed Assets	\$25,392	\$0	\$119	\$25,273

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$45,926	\$201,222	\$194,289	\$52,859
Liabilities				
Undistributed Assets	\$45,926	\$201,222	\$194,289	\$52,859
Annexation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$750	\$500	\$0	\$1,250
Liabilities				
Due to Other Governments	\$750	\$500	\$0	\$1,250
Sewer District Rotary				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,417	\$0	\$1,417
Liabilities				
Undistributed Assets	\$0	\$1,417	\$0	\$1,417
Total - All Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,926,780	\$92,315,004	\$91,695,990	\$8,545,794
Cash and Cash Equivalents in Segregated Accounts	894,090	9,842,506	9,583,414	1,153,182
Due from Other Governments	2,993,838	2,745,863	2,993,838	2,745,863
Due from External Party	13,339	24,417	13,339	24,417
Property Taxes Receivable	34,754,187	36,707,230	34,754,187	36,707,230
Special Assessments Receivable	1,708,620	1,994,883	1,708,620	1,994,883
Total Assets	\$48,290,854	\$143,629,903	\$140,749,388	\$51,171,369
Liabilities				
Due to Employees	\$6,834	\$23,275	\$25,248	\$4,861
Due to Other Governments	41,754,621	88,078,362	85,653,595	44,179,388
Undistributed Assets	6,075,225	27,491,527	27,027,513	6,539,239
Payroll Withholdings	454,174	28,036,739	28,043,032	447,881
Total Liabilities	\$48,290,854	\$143,629,903	\$140,749,388	\$51,171,369

**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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,159,700	\$2,159,700	\$2,056,107	(\$103,593)
Sales Taxes	7,000,000	6,300,000	6,235,579	(64,421)
Charges for Services	2,900,666	2,769,745	2,625,525	(144,220)
Licenses and Permits	3,615	3,615	2,964	(651)
Fines and Forfeitures	317,000	447,000	325,161	(121,839)
Intergovernmental	2,184,756	2,145,870	2,089,504	(56,366)
Interest	707,500	707,500	980,176	272,676
Other	192,853	206,237	581,059	374,822
Total Revenues	15,466,090	14,739,667	14,896,075	156,408
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	317,102	304,906	304,906	0
Fringe Benefits	48,992	48,778	47,960	818
Materials and Supplies	3,000	3,000	1,900	1,100
Contractual Services	9,935	3,900	1,471	2,429
Other	11,800	11,000	9,568	1,432
Total County Commissioners	390,829	371,584	365,805	5,779
Auditor				
Personal Services	316,988	296,988	295,881	1,107
Fringe Benefits	48,890	47,322	47,001	321
Materials and Supplies	16,000	12,000	11,930	70
Contractual Services	28,332	3,376	1,905	1,471
Other	5,000	4,500	3,711	789
Total Auditor	415,210	364,186	360,428	3,758
Treasurer				
Personal Services	132,696	128,506	125,842	2,664
Fringe Benefits	20,502	20,899	19,623	1,276
Materials and Supplies	17,000	12,000	12,000	0
Contractual Services	1,897	1,597	1,325	272
Other	4,000	2,901	2,893	8
Total Treasurer	176,095	165,903	161,683	4,220
Prosecutor				
Personal Services	593,896	607,490	552,295	55,195
Fringe Benefits	112,720	160,986	142,038	18,948
Materials and Supplies	8,000	9,000	9,000	0
Contractual Services	95,376	85,219	81,925	3,294
Capital Outlay	725	725	0	725
Other	32,531	43,331	42,309	1,022
Total Prosecutor	843,248	906,751	827,567	79,184

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Personnel Department				
Other	\$630	\$592	\$0	\$592
Data Processing Board				
Personal Services	25,000	21,940	21,739	201
Fringe Benefits	4,128	3,441	3,430	11
Materials and Supplies	9,214	7,684	7,679	5
Contractual Services	134,956	131,685	129,965	1,720
Capital Outlay	4,884	0	0	0
Other	300	300	286	14
Total Data Processing Board	178,482	165,050	163,099	1,951
Board of Elections				
Personal Services	304,745	304,360	288,023	16,337
Fringe Benefits	31,341	32,398	31,971	427
Materials and Supplies	80,892	68,571	21,108	47,463
Contractual Services	190,617	163,643	143,186	20,457
Capital Outlay	4,300	0	0	0
Other	4,733	1,221	1,123	98
Total Board of Elections	616,628	570,193	485,411	84,782
Maintenance and Operation				
Personal Services	92,040	88,500	88,500	0
Fringe Benefits	14,220	13,995	13,497	498
Materials and Supplies	26,027	26,027	25,421	606
Contractual Services	496,137	462,439	446,531	15,908
Total Maintenance and Operation	628,424	590,961	573,949	17,012
Recorder				
Personal Services	179,676	176,195	176,086	109
Fringe Benefits	26,366	26,895	26,211	684
Materials and Supplies	3,024	1,124	983	141
Contractual Services	31,176	24,139	22,923	1,216
Capital Outlay	0	5,837	5,837	0
Other	1,400	600	413	187
Total Recorder	241,642	234,790	232,453	2,337
Postage				
Materials and Supplies	125,000	129,921	99,041	30,880
Insurance, Pensions, and Taxes				
Fringe Benefits	1,963,585	1,680,159	1,487,860	192,299
Contractual Services	348,000	366,508	321,608	44,900
Other	4,000	4,673	4,673	0
Total Insurance, Pensions, and Taxes	2,315,585	2,051,340	1,814,141	237,199
Total General Government - Legislative and Executive	5,931,773	5,551,271	5,083,577	467,694

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Court of Appeals				
Other	\$21,771	\$19,388	\$18,926	\$462
Common Pleas Court				
Personal Services	288,625	288,625	285,702	2,923
Fringe Benefits	41,843	44,535	43,791	744
Materials and Supplies	10,400	13,290	10,431	2,859
Contractual Services	48,485	63,064	38,302	24,762
Capital Outlay	2,672	3,891	3,891	0
Other	4,934	5,084	4,776	308
Total Common Pleas Court	396,959	418,489	386,893	31,596
Jury Commission				
Personal Services	2,795	2,825	2,825	0
Fringe Benefits	424	447	428	19
Materials and Supplies	9,416	8,322	7,400	922
Total Jury Commission	12,635	11,594	10,653	941
Family Court				
Personal Services	458,234	463,148	463,148	0
Fringe Benefits	70,797	74,968	73,871	1,097
Materials and Supplies	16,924	17,415	17,297	118
Contractual Services	61,715	59,500	54,634	4,866
Capital Outlay	0	816	816	0
Other	19,950	15,201	15,037	164
Total Family Court	627,620	631,048	624,803	6,245
Probate Court				
Personal Services	129,484	125,579	125,579	0
Fringe Benefits	19,316	19,071	19,023	48
Materials and Supplies	8,000	7,966	7,966	0
Contractual Services	43,855	42,050	42,043	7
Capital Outlay	0	534	534	0
Other	800	800	655	145
Total Probate Court	201,455	196,000	195,800	200
Clerk of Courts				
Personal Services	370,780	370,780	324,622	46,158
Fringe Benefits	65,150	66,327	59,224	7,103
Materials and Supplies	73,869	68,773	60,665	8,108
Contractual Services	143,376	108,600	82,319	26,281
Other	2,150	1,900	714	1,186
Total Clerk of Courts	655,325	616,380	527,544	88,836

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Municipal Court				
Personal Services	\$95,822	\$93,596	\$88,970	\$4,626
Fringe Benefits	15,055	15,293	12,418	2,875
Contractual Services	6,500	3,000	2,204	796
Other	3,500	2,000	1,850	150
Total Municipal Court	120,877	113,889	105,442	8,447
Total General Government - Judicial	2,036,642	2,006,788	1,870,061	136,727
Total General Government	7,968,415	7,558,059	6,953,638	604,421
Public Safety				
Adult Probation				
Personal Services	161,188	187,394	186,822	572
Fringe Benefits	33,484	37,850	29,269	8,581
Materials and Supplies	6,000	4,300	4,291	9
Contractual Services	4,000	4,000	3,989	11
Other	7,000	5,985	5,485	500
Total Adult Probation	211,672	239,529	229,856	9,673
Juvenile Probation				
Personal Services	117,473	106,328	106,323	5
Fringe Benefits	18,149	17,600	16,934	666
Other	2,700	2,200	1,280	920
Total Juvenile Probation	138,322	126,128	124,537	1,591
Detention Home				
Personal Services	793,403	758,579	750,048	8,531
Fringe Benefits	117,360	130,835	125,073	5,762
Materials and Supplies	93,485	94,416	94,407	9
Contractual Services	92,967	76,505	76,441	64
Capital Outlay	0	2,058	2,058	0
Other	6,827	11,299	10,612	687
Total Detention Home	1,104,042	1,073,692	1,058,639	15,053
Coroner				
Personal Services	61,771	61,771	61,771	0
Fringe Benefits	9,544	9,725	9,412	313
Materials and Supplies	300	75	75	0
Contractual Services	105,907	95,368	94,152	1,216
Other	1,683	1,683	1,675	8
Total Coroner	179,205	168,622	167,085	1,537

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff				
Personal Services	\$2,067,391	\$2,041,317	\$2,023,896	\$17,421
Fringe Benefits	377,815	486,895	478,113	8,782
Materials and Supplies	238,670	257,119	234,499	22,620
Contractual Services	3,411,307	3,144,271	3,103,677	40,594
Capital Outlay	101,071	102,152	18,716	83,436
Other	48,418	19,960	14,489	5,471
Total Sheriff	6,244,672	6,051,714	5,873,390	178,324
Total Public Safety	7,877,913	7,659,685	7,453,507	206,178
Public Works				
Engineer				
Materials and Supplies	7,000	7,479	7,414	65
Contractual Services	2,300	2,331	2,331	0
Capital Outlay	4,000	2,820	2,820	0
Other	4,700	4,021	3,571	450
Total Public Works	18,000	16,651	16,136	515
Health				
Agriculture				
Contractual Services	164,050	164,050	151,000	13,050
Tuberculosis				
Contractual Services	6,000	6,000	386	5,614
Humane Society				
Contractual Services	168,968	273,233	271,833	1,400
Total Health	339,018	443,283	423,219	20,064
Human Services				
Soldiers Relief				
Personal Services	27,823	27,855	27,855	0
Fringe Benefits	4,299	4,846	4,799	47
Materials and Supplies	12,353	14,191	14,050	141
Contractual Services	3,942	2,537	2,419	118
Other	87,222	76,973	74,554	2,419
Total Soldiers Relief	135,639	126,402	123,677	2,725

(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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Veteran Services				
Personal Services	\$158,603	\$156,707	\$155,045	\$1,662
Fringe Benefits	24,504	24,504	23,231	1,273
Materials and Supplies	2,000	1,968	1,968	0
Contractual Services	7,500	7,500	6,500	1,000
Total Veteran Services	<u>192,607</u>	<u>190,679</u>	<u>186,744</u>	<u>3,935</u>
Total Human Services	<u>328,246</u>	<u>317,081</u>	<u>310,421</u>	<u>6,660</u>
Conservation and Recreation				
Historical Society				
Contractual Services	10,000	10,000	10,000	0
Other				
Miscellaneous				
Personal Services	100,000	41,150	7,402	33,748
Contractual Services	489,750	496,619	463,387	33,232
Capital Outlay	70,000	0	0	0
Other	44,400	42,910	5,016	37,894
Total Other	<u>704,150</u>	<u>580,679</u>	<u>475,805</u>	<u>104,874</u>
Capital Outlay	<u>162,850</u>	<u>0</u>	<u>0</u>	<u>0</u>
Intergovernmental	<u>415,776</u>	<u>412,609</u>	<u>412,609</u>	<u>0</u>
Total Expenditures	<u>17,824,368</u>	<u>16,998,047</u>	<u>16,055,335</u>	<u>942,712</u>
Excess of Revenues				
Under Expenditures	<u>(2,358,278)</u>	<u>(2,258,380)</u>	<u>(1,159,260)</u>	<u>1,099,120</u>
Other Financing Sources (Uses)				
Advances - In	0	0	810,568	810,568
Advances - Out	0	0	(820,000)	(820,000)
Transfers - In	45,900	45,900	48,810	2,910
Transfers - Out	(979,548)	(1,477,468)	(1,337,446)	140,022
Total Other Financing Sources (Uses)	<u>(933,648)</u>	<u>(1,431,568)</u>	<u>(1,298,068)</u>	<u>133,500</u>
Changes in Fund Balance	(3,291,926)	(3,689,948)	(2,457,328)	1,232,620
Fund Balance at Beginning of Year	4,454,526	4,454,526	4,454,526	0
Prior Year Encumbrances Appropriated	613,555	613,555	613,555	0
Fund Balance at End of Year	<u>\$1,776,155</u>	<u>\$1,378,133</u>	<u>\$2,610,753</u>	<u>\$1,232,620</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$300,000	\$300,000	\$147,084	(\$152,916)
Intergovernmental	8,827,000	8,927,000	6,177,770	(2,749,230)
Other	6,000	6,000	4,718	(1,282)
Total Revenues	9,133,000	9,233,000	6,329,572	(2,903,428)
<u>Expenditures</u>				
Current				
Human Services				
Administrative				
Personal Services	2,420,000	2,420,000	2,264,219	155,781
Fringe Benefits	990,000	1,127,650	1,051,713	75,937
Materials and Supplies	139,333	140,160	94,897	45,263
Contractual Services	2,658,570	2,527,925	1,695,822	832,103
Capital Outlay	50,000	55,000	3,807	51,193
Other	132,230	131,112	102,258	28,854
Total Administrative	6,390,133	6,401,847	5,212,716	1,189,131
Public Assistance				
Personal Services	210,000	210,000	165,168	44,832
Fringe Benefits	87,050	87,050	70,094	16,956
Materials and Supplies	5,000	5,000	0	5,000
Contractual Services	3,029,875	2,988,847	2,147,463	841,384
Other	25,425	25,279	23,100	2,179
Total Public Assistance	3,357,350	3,316,176	2,405,825	910,351
Total Expenditures	9,747,483	9,718,023	7,618,541	2,099,482
Excess of Revenues				
Under Expenditures	(614,483)	(485,023)	(1,288,969)	(803,946)
<u>Other Financing Sources</u>				
Transfers - In	300,000	300,000	306,317	6,317
Changes in Fund Balance	(314,483)	(185,023)	(982,652)	(797,629)
Fund Balance at Beginning of Year	933,372	933,372	933,372	0
Prior Year Encumbrances Appropriated	314,483	314,483	314,483	0
Fund Balance at End of Year	\$933,372	\$1,062,832	\$265,203	(\$797,629)

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, 2009

	<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	\$60,000	\$60,000	\$62,841	\$2,841
Fines and Forfeitures	20,000	20,000	22,548	2,548
Intergovernmental	4,198,000	4,198,000	4,282,453	84,453
Interest	12,000	12,000	1,932	(10,068)
Other	180,000	225,000	184,711	(40,289)
Total Revenues	4,470,000	4,515,000	4,554,485	39,485
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	1,366,174	1,322,174	1,313,807	8,367
Fringe Benefits	865,485	859,485	686,743	172,742
Materials and Supplies	970,000	1,040,000	960,756	79,244
Contractual Services	1,240,172	1,297,323	1,047,917	249,406
Capital Outlay	240,276	215,117	200,207	14,910
Other	70,000	76,000	66,388	9,612
Total Expenditures	4,752,107	4,810,099	4,275,818	534,281
Excess of Revenues Over (Under) Expenditures	(282,107)	(295,099)	278,667	573,766
<u>Other Financing Uses</u>				
Transfers - Out	(28,168)	(28,168)	(27,787)	381
Changes in Fund Balance	(310,275)	(323,267)	250,880	574,147
Fund Balance at Beginning of Year	323,603	323,603	323,603	0
Prior Year Encumbrances Appropriated	276	276	276	0
Fund Balance at End of Year	\$13,604	\$612	\$574,759	\$574,147

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, 2009

	<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	\$1,300,000	\$1,300,000	\$1,231,462	(\$68,538)
Charges for Services	32,750	32,750	72,805	40,055
Intergovernmental	2,214,250	2,214,250	1,935,090	(279,160)
Other	60,500	60,500	88,929	28,429
Total Revenues	3,607,500	3,607,500	3,328,286	(279,214)
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	1,833,486	1,833,486	1,667,926	165,560
Fringe Benefits	729,788	772,788	683,866	88,922
Materials and Supplies	91,449	91,380	71,498	19,882
Contractual Services	1,627,027	1,584,027	1,266,315	317,712
Capital Outlay	22,880	22,880	4,000	18,880
Other	29,579	29,579	10,426	19,153
Total Expenditures	4,334,209	4,334,140	3,704,031	630,109
Excess of Revenues Under Expenditures	(726,709)	(726,640)	(375,745)	350,895
<u>Other Financing Uses</u>				
Transfers - Out	(5,000)	(35,000)	(30,000)	5,000
Changes in Fund Balance	(731,709)	(761,640)	(405,745)	355,895
Fund Balance at Beginning of Year	4,737,974	4,737,974	4,737,974	0
Prior Year Encumbrances Appropriated	4,280	4,280	4,280	0
Fund Balance at End of Year	\$4,010,545	\$3,980,614	\$4,336,509	\$355,895

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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$2,400,000	\$2,422,486	\$2,425,546	\$3,060
Intergovernmental	3,110,700	3,116,270	2,811,918	(304,352)
Other	862,500	981,103	1,364,876	383,773
Total Revenues	6,373,200	6,519,859	6,602,340	82,481
<u>Expenditures</u>				
Current				
Health				
Personal Services	3,000,000	3,000,000	2,598,789	401,211
Fringe Benefits	1,253,500	1,258,500	532,814	725,686
Materials and Supplies	209,963	229,458	204,138	25,320
Contractual Services	5,417,387	4,804,159	3,372,876	1,431,283
Capital Outlay	20,320	35,315	21,673	13,642
Other	116,622	154,496	108,222	46,274
Total Expenditures	10,017,792	9,481,928	6,838,512	2,643,416
Changes in Fund Balance	(3,644,592)	(2,962,069)	(236,172)	2,725,897
Fund Balance at Beginning of Year	4,470,278	4,470,278	4,470,278	0
Prior Year Encumbrances Appropriated	1,201,784	1,201,784	1,201,784	0
Fund Balance at End of Year	\$2,027,470	\$2,709,993	\$5,435,890	\$2,725,897

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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,090,000	\$1,121,771	\$31,771
Tap In Fees	35,000	8,140	(26,860)
Interest	38,070	13,117	(24,953)
Other	500	2,407	1,907
Total Revenues	1,163,570	1,145,435	(18,135)
<u>Expenses</u>			
Personal Services	403,000	376,716	26,284
Fringe Benefits	78,800	58,500	20,300
Materials and Supplies	53,753	36,689	17,064
Contractual Services	365,345	235,830	129,515
Capital Outlay	23,000	10,641	12,359
Other	64,200	58,241	5,959
Debt Service			
Principal Retirement	141,700	141,621	79
Interest Expense	90,500	90,315	185
Total Expenses	1,220,298	1,008,553	211,745
Changes in Fund Balance	(56,728)	136,882	193,610
Fund Balance at Beginning of Year	2,839,168	2,839,168	0
Prior Year Encumbrances Appropriated	34,147	34,147	0
Fund Balance at End of Year	\$2,816,587	\$3,010,197	\$193,610

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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,355,000	\$1,022,691	(\$332,309)
<u>Expenditures</u>			
Current			
Human Services			
Personal Services	507,000	480,004	26,996
Fringe Benefits	235,700	223,797	11,903
Materials and Supplies	3,265	1,521	1,744
Contractual Services	388,386	318,298	70,088
Other	310,518	279,289	31,229
Total Expenditures	1,444,869	1,302,909	141,960
Excess of Revenues Under Expenditures	(89,869)	(280,218)	(190,349)
<u>Other Financing Sources</u>			
Transfers - In	20,000	20,000	0
Changes in Fund Balance	(69,869)	(260,218)	(190,349)
Fund Balance at Beginning of Year	803,155	803,155	0
Prior Year Encumbrances Appropriated	102,569	102,569	0
Fund Balance at End of Year	\$835,855	\$645,506	(\$190,349)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Health Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$825,980	\$797,667	(\$28,313)
Intergovernmental	314,019	261,074	(52,945)
Total Revenues	1,139,999	1,058,741	(81,258)
<u>Expenditures</u>			
Intergovernmental	1,058,741	1,058,741	0
Changes in Fund Balance	81,258	0	(81,258)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$81,258</u>	<u>\$0</u>	<u>(\$81,258)</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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$650,300	\$598,665	(\$51,635)
Other	6,200	13,582	7,382
Total Revenues	<u>656,500</u>	<u>612,247</u>	<u>(44,253)</u>
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	208,148	205,936	2,212
Fringe Benefits	84,610	66,317	18,293
Materials and Supplies	12,500	9,674	2,826
Contractual Services	148,757	102,397	46,360
Capital Outlay	4,000	0	4,000
Other	16,000	5,941	10,059
Total Expenditures	<u>474,015</u>	<u>390,265</u>	<u>83,750</u>
Changes in Fund Balance	182,485	221,982	39,497
Fund Balance at Beginning of Year	360,817	360,817	0
Prior Year Encumbrances Appropriated	<u>78,679</u>	<u>78,679</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$621,981</u></u>	<u><u>\$661,478</u></u>	<u><u>\$39,497</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
North Central Ohio Rehabilitation Center Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,327,000	\$1,303,003	(\$23,997)
Other	15,750	964	(14,786)
Total Revenues	<u>1,342,750</u>	<u>1,303,967</u>	<u>(38,783)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	709,000	695,276	13,724
Fringe Benefits	369,000	341,747	27,253
Materials and Supplies	98,065	80,301	17,764
Contractual Services	218,064	120,609	97,455
Capital Outlay	15,000	11,938	3,062
Other	53,007	34,727	18,280
Total Expenditures	<u>1,462,136</u>	<u>1,284,598</u>	<u>177,538</u>
Excess of Revenues Over (Under) Expenditures	<u>(119,386)</u>	<u>19,369</u>	<u>138,755</u>
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	150,000	150,000
Advances - Out	0	(150,000)	(150,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(119,386)	19,369	138,755
Fund Balance at Beginning of Year	130,879	130,879	0
Prior Year Encumbrances Appropriated	<u>20,316</u>	<u>20,316</u>	<u>0</u>
Fund Balance at End of Year	<u>\$31,809</u>	<u>\$170,564</u>	<u>\$138,755</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$19,004	\$14,264	(\$4,740)
Interest	200	143	(57)
Other	<u>25,000</u>	<u>7,769</u>	<u>(17,231)</u>
Total Revenues	44,204	22,176	(22,028)
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	<u>46,533</u>	<u>34,418</u>	<u>12,115</u>
Changes in Fund Balance	(2,329)	(12,242)	(9,913)
Fund Balance at Beginning of Year	30,833	30,833	0
Prior Year Encumbrances Appropriated	<u>3,670</u>	<u>3,670</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$32,174</u></u>	<u><u>\$22,261</u></u>	<u><u>(\$9,913)</u></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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$279,749	\$289,749	\$10,000
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	180,000	179,902	98
Fringe Benefits	78,223	68,529	9,694
Materials and Supplies	5,000	3,848	1,152
Contractual Services	19,200	6,420	12,780
Total Expenditures	282,423	258,699	23,724
Excess of Revenues Over (Under) Expenditures	(2,674)	31,050	33,724
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	5,000	5,000
Transfers - Out	(19,688)	(19,688)	0
Total Other Financing Sources (Uses)	(19,688)	(14,688)	5,000
Changes in Fund Balance	(22,362)	16,362	38,724
Fund Balance at Beginning of Year	33,218	33,218	0
Prior Year Encumbrances Appropriated	1,200	1,200	0
Fund Balance at End of Year	\$12,056	\$50,780	\$38,724

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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$10,000	\$10,027	\$27
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	11,539	10,587	952
Changes in Fund Balance	(1,539)	(560)	979
Fund Balance at Beginning of Year	7,816	7,816	0
Prior Year Encumbrances Appropriated	600	600	0
Fund Balance at End of Year	<u>\$6,877</u>	<u>\$7,856</u>	<u>\$979</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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,300	\$33,554	(\$6,746)
Intergovernmental	0	31,892	31,892
Other	21,450	22,194	744
Total Revenues	<u>61,750</u>	<u>87,640</u>	<u>25,890</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	49,737	49,737	0
Fringe Benefits	12,571	7,375	5,196
Materials and Supplies	8,200	5,788	2,412
Contractual Services	10,000	5,382	4,618
Capital Outlay	20,000	17,656	2,344
Total Expenditures	<u>100,508</u>	<u>85,938</u>	<u>14,570</u>
Excess of Revenues Over (Under) Expenditures	<u>(38,758)</u>	<u>1,702</u>	<u>40,460</u>
<u>Other Financing Sources (Uses)</u>			
Advances - Out	0	(5,000)	(5,000)
Transfers - In	0	19,688	19,688
Total Other Financing Sources (Uses)	<u>0</u>	<u>14,688</u>	<u>14,688</u>
Changes in Fund Balance	(38,758)	16,390	55,148
Fund Balance at Beginning of Year	<u>39,856</u>	<u>39,856</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,098</u></u>	<u><u>\$56,246</u></u>	<u><u>\$55,148</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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$838,335	\$718,161	(\$120,174)
Other	350	631	281
Total Revenues	<u>838,685</u>	<u>718,792</u>	<u>(119,893)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	419,400	378,052	41,348
Fringe Benefits	201,600	164,254	37,346
Materials and Supplies	20,157	10,996	9,161
Contractual Services	600,455	560,182	40,273
Capital Outlay	7,000	545	6,455
Other	24,794	16,883	7,911
Total Expenditures	<u>1,273,406</u>	<u>1,130,912</u>	<u>142,494</u>
Changes in Fund Balance	(434,721)	(412,120)	22,601
Fund Balance at Beginning of Year	545,764	545,764	0
Prior Year Encumbrances Appropriated	131,296	131,296	0
Fund Balance at End of Year	<u><u>\$242,339</u></u>	<u><u>\$264,940</u></u>	<u><u>\$22,601</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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$147,943	\$147,943
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	8,053	388	7,665
Capital Outlay	49,000	0	49,000
Other	114,000	19,792	94,208
Total Expenditures	171,053	20,180	150,873
Changes in Fund Balance	(171,053)	127,763	298,816
Fund Balance at Beginning of Year	270,005	270,005	0
Prior Year Encumbrances Appropriated	650	650	0
Fund Balance at End of Year	<u>\$99,602</u>	<u>\$398,418</u>	<u>\$298,816</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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$1,200	\$859	(\$341)
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	4,000	0	4,000
Changes in Fund Balance	(2,800)	859	3,659
Fund Balance at Beginning of Year	8,123	8,123	0
Fund Balance at End of Year	<u>\$5,323</u>	<u>\$8,982</u>	<u>\$3,659</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Reduction Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$43,956	\$43,956	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	35,000	31,258	3,742
Fringe Benefits	9,232	5,432	3,800
Total Expenditures	44,232	36,690	7,542
Excess of Revenues Over (Under) Expenditures	(276)	7,266	7,542
<u>Other Financing Sources</u>			
Advances - In	3,000	0	(3,000)
Transfers - In	5,000	0	(5,000)
Total Other Financing Sources	8,000	0	(8,000)
Changes in Fund Balance	7,724	7,266	(458)
Fund Balance at Beginning of Year	7,150	7,150	0
Fund Balance at End of Year	\$14,874	\$14,416	(\$458)

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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$3,000	\$3,796	\$796
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	6,000	5,115	885
Changes in Fund Balance	(3,000)	(1,319)	1,681
Fund Balance at Beginning of Year	7,506	7,506	0
Fund Balance at End of Year	<u>\$4,506</u>	<u>\$6,187</u>	<u>\$1,681</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$20,000	\$13,870	(\$6,130)
Interest	100	305	205
Other	0	3,044	3,044
Total Revenues	20,100	17,219	(2,881)
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	61,373	34,298	27,075
Changes in Fund Balance	(41,273)	(17,079)	24,194
Fund Balance at Beginning of Year	95,303	95,303	0
Prior Year Encumbrances Appropriated	828	828	0
Fund Balance at End of Year	\$54,858	\$79,052	\$24,194

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
PEACE Program Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,000	\$9,835	(\$3,165)
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	1,150	1,059	91
Contractual Services	13,850	11,600	2,250
Total Expenditures	15,000	12,659	2,341
Changes in Fund Balance	(2,000)	(2,824)	(824)
Fund Balance at Beginning of Year	9,730	9,730	0
Prior Year Encumbrances Appropriated	2,800	2,800	0
Fund Balance at End of Year	<u>\$10,530</u>	<u>\$9,706</u>	<u>(\$824)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Disaster Services Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$24,698	\$24,698	\$0
Intergovernmental	124,149	68,226	(55,923)
Other	15,667	14,133	(1,534)
Total Revenues	<u>164,514</u>	<u>107,057</u>	<u>(57,457)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	60,120	51,787	8,333
Fringe Benefits	26,920	25,452	1,468
Materials and Supplies	767	387	380
Contractual Services	4,664	4,326	338
Capital Outlay	2,000	991	1,009
Other	88,530	38,987	49,543
Total Expenditures	<u>183,001</u>	<u>121,930</u>	<u>61,071</u>
Changes in Fund Balance	(18,487)	(14,873)	3,614
Fund Balance at Beginning of Year	18,248	18,248	0
Prior Year Encumbrances Appropriated	1,798	1,798	0
Fund Balance at End of Year	<u><u>\$1,559</u></u>	<u><u>\$5,173</u></u>	<u><u>\$3,614</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Impact Special Revenue Fund
For the Year Ended December 31, 2009

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$2,000	\$230	(\$1,770)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	<u>1,000</u>	<u>800</u>	<u>200</u>
Changes in Fund Balance	1,000	(570)	(1,570)
Fund Balance at Beginning of Year	<u>875</u>	<u>875</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,875</u></u>	<u><u>\$305</u></u>	<u><u>(\$1,570)</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, 2009

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$12,580	\$7,095	(\$5,485)
<u>Expenditures</u>			
Current			
Public Safety			
Other	<u>12,580</u>	<u>2,753</u>	<u>9,827</u>
Changes in Fund Balance	0	4,342	4,342
Fund Balance at Beginning of Year	<u>6,920</u>	<u>6,920</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,920</u></u>	<u><u>\$11,262</u></u>	<u><u>\$4,342</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$53,000	\$51,680	(\$1,320)
Licenses and Permits	145,000	160,820	15,820
Fines and Forfeitures	19,000	30,696	11,696
Other	2,000	429	(1,571)
Total Revenues	219,000	243,625	24,625
<u>Expenditures</u>			
Current			
Health			
Personal Services	79,342	76,089	3,253
Fringe Benefits	46,579	45,818	761
Materials and Supplies	13,916	11,935	1,981
Contractual Services	33,520	30,766	2,754
Capital Outlay	1,500	923	577
Other	14	0	14
Total Expenditures	174,871	165,531	9,340
Changes in Fund Balance	44,129	78,094	33,965
Fund Balance at Beginning of Year	133,648	133,648	0
Prior Year Encumbrances Appropriated	1,284	1,284	0
Fund Balance at End of Year	\$179,061	\$213,026	\$33,965

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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$63,042	\$67,439	\$4,397
<u>Expenditures</u>			
Current			
Public Works			
Materials and Supplies	5,000	203	4,797
Contractual Services	88,276	59,880	28,396
Capital Outlay	20,000	0	20,000
Total Expenditures	113,276	60,083	53,193
Changes in Fund Balance	(50,234)	7,356	57,590
Fund Balance at Beginning of Year	44,815	44,815	0
Prior Year Encumbrances Appropriated	11,399	11,399	0
Fund Balance at End of Year	\$5,980	\$63,570	\$57,590

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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$170,000	\$62,000	(\$108,000)
Interest	300	198	(102)
Other	11,807	25,274	13,467
Total Revenues	<u>182,107</u>	<u>87,472</u>	<u>(94,635)</u>
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	65,026	6,554	58,472
Capital Outlay	231,536	94,290	137,246
Total Expenditures	<u>296,562</u>	<u>100,844</u>	<u>195,718</u>
Changes in Fund Balance	(114,455)	(13,372)	101,083
Fund Balance at Beginning of Year	97,410	97,410	0
Prior Year Encumbrances Appropriated	<u>25,696</u>	<u>25,696</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$8,651</u></u>	<u><u>\$109,734</u></u>	<u><u>\$101,083</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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$104,844	\$59,484	(\$45,360)
Other	1,000	0	(1,000)
Total Revenues	<u>105,844</u>	<u>59,484</u>	<u>(46,360)</u>
<u>Expenditures</u>			
Current			
Public Works			
Personal Services	40,059	36,209	3,850
Fringe Benefits	11,423	11,423	0
Contractual Services	4,000	2,585	1,415
Other	41,314	9,109	32,205
Total Expenditures	<u>96,796</u>	<u>59,326</u>	<u>37,470</u>
Changes in Fund Balance	9,048	158	(8,890)
Fund Balance at Beginning of Year	<u>7,648</u>	<u>7,648</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,696</u></u>	<u><u>\$7,806</u></u>	<u><u>(\$8,890)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Prosecutor Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$75,000	\$57,865	(\$17,135)
Other	8,000	717	(7,283)
Total Revenues	<u>83,000</u>	<u>58,582</u>	<u>(24,418)</u>
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	72,244	68,165	4,079
Fringe Benefits	10,883	10,577	306
Materials and Supplies	2,500	2,000	500
Contractual Services	13,951	6,914	7,037
Capital Outlay	2,000	0	2,000
Total Expenditures	<u>101,578</u>	<u>87,656</u>	<u>13,922</u>
Excess of Revenues Under Expenditures	(18,578)	(29,074)	(10,496)
<u>Other Financing Sources</u>			
Transfers - In	5,000	0	(5,000)
Changes in Fund Balance	(13,578)	(29,074)	(15,496)
Fund Balance at Beginning of Year	70,683	70,683	0
Prior Year Encumbrances Appropriated	4,951	4,951	0
Fund Balance at End of Year	<u>\$62,056</u>	<u>\$46,560</u>	<u>(\$15,496)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Treasurer Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$60,000	\$57,865	(\$2,135)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	60,000	51,574	8,426
Fringe Benefits	17,100	13,775	3,325
Materials and Supplies	10,000	8,659	1,341
Capital Outlay	5,000	2,958	2,042
Other	7,000	1,128	5,872
Total Expenditures	99,100	78,094	21,006
Changes in Fund Balance	(39,100)	(20,229)	18,871
Fund Balance at Beginning of Year	156,495	156,495	0
Fund Balance at End of Year	\$117,395	\$136,266	\$18,871

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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$5,000	\$1,570	(\$3,430)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	10,000	5,157	4,843
Other	1,000	0	1,000
Total Expenditures	11,000	5,157	5,843
Changes in Fund Balance	(6,000)	(3,587)	2,413
Fund Balance at Beginning of Year	18,745	18,745	0
Fund Balance at End of Year	\$12,745	\$15,158	\$2,413

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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$179,600	\$130,812	(\$48,788)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	54,105	54,105	0
Contractual Services	154,020	83,324	70,696
Capital Outlay	16,050	5,417	10,633
Other	500	0	500
Total Expenditures	224,675	142,846	81,829
Changes in Fund Balance	(45,075)	(12,034)	33,041
Fund Balance at Beginning of Year	121,944	121,944	0
Prior Year Encumbrances Appropriated	48,383	48,383	0
Fund Balance at End of Year	\$125,252	\$158,293	\$33,041

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
GFM Recorder Equipment Special Revenue Fund
 For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$35,000	\$29,816	(\$5,184)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Capital Outlay	45,279	40,665	4,614
Changes in Fund Balance	(10,279)	(10,849)	(570)
Fund Balance at Beginning of Year	17,954	17,954	0
Prior Year Encumbrances Appropriated	10,279	10,279	0
Fund Balance at End of Year	<u>\$17,954</u>	<u>\$17,384</u>	<u>(\$570)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Certificate of Title Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$250,000	\$278,517	\$28,517
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	148,000	144,409	3,591
Fringe Benefits	78,700	74,200	4,500
Material and Supplies	5,231	4,902	329
Contractual Services	5,109	4,416	693
Other	1,802	52	1,750
Total Expenditures	238,842	227,979	10,863
Excess of Revenues Over Expenditures	11,158	50,538	39,380
<u>Other Financing Uses</u>			
Transfers - Out	(37,500)	(37,500)	0
Changes in Fund Balance	(26,342)	13,038	39,380
Fund Balance at Beginning of Year	292,033	292,033	0
Prior Year Encumbrances Appropriated	1,392	1,392	0
Fund Balance at End of Year	\$267,083	\$306,463	\$39,380

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Paternity Mediation Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$4,845	\$2,736	(\$2,109)
<u>Expenditures</u>			
Current			
General Government - Judicial Contractual Services	4,869	2,288	2,581
Excess of Revenues Over (Under) Expenditures	(24)	448	472
<u>Other Financing Sources</u>			
Transfers - In	0	500	500
Changes in Fund Balance	(24)	948	972
Fund Balance (Deficit) at Beginning of Year	(232)	(232)	0
Prior Year Encumbrances Appropriated	1,000	1,000	0
Fund Balance at End of Year	<u>\$744</u>	<u>\$1,716</u>	<u>\$972</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Underground Storage Tank Special Revenue Fund
 For the Year Ended December 31, 2009

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

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Children's Trust Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$20,427	\$25,301	\$4,874
<u>Expenditures</u>			
Current			
Human Services			
Contractual Services	25,301	25,301	0
Changes in Fund Balance	(4,874)	0	4,874
Fund Balance at Beginning of Year	10,213	10,213	0
Fund Balance at End of Year	<u>\$5,339</u>	<u>\$10,213</u>	<u>\$4,874</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Juvenile Drug Testing Special Revenue Fund
 For the Year Ended December 31, 2009

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

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Family Services Special Revenue Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,000	\$5,315	(\$7,685)
Other	0	1,683	1,683
Total Revenues	<u>13,000</u>	<u>6,998</u>	<u>(6,002)</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	3,000	1,442	1,558
Capital Outlay	1,500	1,128	372
Other	10,000	8,878	1,122
Total Expenditures	<u>14,500</u>	<u>11,448</u>	<u>3,052</u>
Excess of Revenues Under Expenditures	(1,500)	(4,450)	(2,950)
<u>Other Financing Uses</u>			
Transfers - Out	(500)	(500)	0
Changes in Fund Balance	(2,000)	(4,950)	(2,950)
Fund Balance at Beginning of Year	64,444	64,444	0
Prior Year Encumbrances Appropriated	500	500	0
Fund Balance at End of Year	<u><u>\$62,944</u></u>	<u><u>\$59,994</u></u>	<u><u>(\$2,950)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Senior Service Levy Special Revenue Fund
For the Year Ended December 31, 2009

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$638,133	\$638,133	\$0
Intergovernmental	<u>101,758</u>	<u>101,758</u>	<u>0</u>
Total Revenues	739,891	739,891	0
<u>Expenditures</u>			
Current			
Human Services			
Other	<u>739,891</u>	<u>739,891</u>	<u>0</u>
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bond Retirement Debt Service Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$24,461	\$24,461	\$0
<u>Expenditures</u>			
Debt Service			
General Obligation Note Retirement			
University Boulevard Notes			
Principal Retirement	900,000	900,000	0
Interest and Fiscal Charges	24,681	24,681	0
Issuance Costs	5,165	5,165	0
Total General Obligation Note Retirement	929,846	929,846	0
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	136,000	136,000	0
Interest and Fiscal Charges	189,750	189,750	0
Job and Family Services Bonds			
Principal Retirement	134,000	134,000	0
Interest and Fiscal Charges	11,120	11,120	0
Regional Jail Bonds			
Principal Retirement	125,000	125,000	0
Interest and Fiscal Charges	135,094	135,094	0
Justice Center Bonds			
Principal Retirement	25,000	25,000	0
Interest and Fiscal Charges	28,856	28,856	0
Total General Obligation Bond Retirement	784,820	784,820	0
Marion Senior Housing			
Interest and Fiscal Charges	10,510	10,510	0
Issue II Loans			
Principal Retirement	27,727	16,477	11,250
Total Expenditures	1,752,903	1,741,653	11,250
Excess of Revenues Under Expenditures	(1,728,442)	(1,717,192)	11,250
<u>Other Financing Sources (Uses)</u>			
Notes Issued	900,000	900,000	0
Premium on Notes Issued	5,751	5,751	0
Advances - Out	(13,951)	(13,951)	0
Transfers - In	783,372	940,925	157,553
Total Other Financing Sources (Uses)	1,675,172	1,832,725	157,553
Changes in Fund Balance	(53,270)	115,533	168,803
Fund Balance at Beginning of Year	705,312	705,312	0
Fund Balance at End of Year	\$652,042	\$820,845	\$168,803

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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$25,200	\$25,200	\$0
<u>Expenditures</u>			
Capital Outlay	354,521	279,801	74,720
Excess of Revenues Under Expenditures	(329,321)	(254,601)	74,720
<u>Other Financing Sources (Uses)</u>			
Advances - In	44,050	2,946	(41,104)
Advances - Out	0	(2,946)	(2,946)
Transfers - In	150,000	0	(150,000)
Total Other Financing Sources (Uses)	194,050	0	(194,050)
Changes in Fund Balance	(135,271)	(254,601)	(119,330)
Fund Balance at Beginning of Year	240,976	240,976	0
Prior Year Encumbrances Appropriated	191,495	191,495	0
Fund Balance at End of Year	<u>\$297,200</u>	<u>\$177,870</u>	<u>(\$119,330)</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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$212,396	\$104,996	(\$107,400)
<u>Expenditures</u>			
Capital Outlay	121,496	115,094	6,402
Debt Service			
Principal Retirement	60,000	60,000	0
Interest and Fiscal Charges	2,400	2,400	0
Total Expenditures	183,896	177,494	6,402
Excess of Revenues Over (Under) Expenditures	28,500	(72,498)	(100,998)
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	30,000	30,000
Advances - Out	0	(6,617)	(6,617)
Total Other Financing Sources (Uses)	0	23,383	23,383
Changes in Fund Balance	28,500	(49,115)	(77,615)
Fund Balance at Beginning of Year	211,171	211,171	0
Fund Balance at End of Year	\$239,671	\$162,056	(\$77,615)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Home Capital Projects Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	50,000	15,900	34,100
Excess of Revenues Under Expenditures	(50,000)	(15,900)	34,100
<u>Other Financing Sources</u>			
Transfers - In	50,000	30,000	(20,000)
Changes in Fund Balance	0	14,100	14,100
Fund Balance at Beginning of Year	8,688	8,688	0
Fund Balance at End of Year	<u>\$8,688</u>	<u>\$22,788</u>	<u>\$14,100</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Marca Capital Projects Fund
 For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$252,878	\$253,194	\$316
Intergovernmental	98,481	103,050	4,569
Other	3,246	0	(3,246)
Total Revenues	354,605	356,244	1,639
<u>Expenditures</u>			
Capital Outlay	827,976	365,861	462,115
Changes in Fund Balance	(473,371)	(9,617)	463,754
Fund Balance at Beginning of Year	471,618	471,618	0
Prior Year Encumbrances Appropriated	5,000	5,000	0
Fund Balance at End of Year	<u>\$3,247</u>	<u>\$467,001</u>	<u>\$463,754</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Job and Family Capital Projects Fund
 For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	25,000	18,919	6,081
Changes in Fund Balance	(25,000)	(18,919)	6,081
Fund Balance at Beginning of Year	31,361	31,361	0
Fund Balance at End of Year	<u>\$6,361</u>	<u>\$12,442</u>	<u>\$6,081</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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$34,658	\$34,627	(\$31)
<u>Expenditures</u>			
Capital Outlay	133,592	98,934	34,658
Excess of Revenues Under Expenditures	(98,934)	(64,307)	34,627
<u>Other Financing Sources (Uses)</u>			
Transfers - In	98,934	98,934	0
Transfers - Out	(24,681)	(24,681)	0
Total Other Financing Sources (Uses)	74,253	74,253	0
Changes in Fund Balance	(24,681)	9,946	34,627
Fund Balance at Beginning of Year	900,000	900,000	0
Fund Balance at End of Year	<u>\$875,319</u>	<u>\$909,946</u>	<u>\$34,627</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Issue II Capital Projects Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$1,300	\$1,300
Intergovernmental	522,484	250,516	(271,968)
Other	0	449,998	449,998
Total Revenues	522,484	701,814	179,330
<u>Expenditures</u>			
Capital Outlay	612,229	445,160	167,069
Excess of Revenues Over (Under) Expenditures	(89,745)	256,654	346,399
<u>Other Financing Sources</u>			
Transfers - In	171,688	11,628	(160,060)
Changes in Fund Balance	81,943	268,282	186,339
Fund Balance at Beginning of Year	278,225	278,225	0
Fund Balance at End of Year	\$360,168	\$546,507	\$186,339

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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	787	787	0
Fund Balance at End of Year	<u>\$787</u>	<u>\$787</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Coliseum Levy Capital Projects Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$38,875	\$38,875	\$0
<u>Expenditures</u>			
Capital Outlay	28,451	28,451	0
Excess of Revenues Over Expenditures	10,424	10,424	0
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	2,946	2,946
Advances - Out	0	(2,946)	(2,946)
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	10,424	10,424	0
Fund Balance at Beginning of Year	6,692	6,692	0
Prior Year Encumbrances Appropriated	12,800	12,800	0
Fund Balance at End of Year	<u>\$29,916</u>	<u>\$29,916</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Road Capital Capital Projects Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$373,130	\$0	(\$373,130)
<u>Expenditures</u>			
Capital Outlay	383,130	16,000	367,130
Excess of Revenues Under Expenditures	(10,000)	(16,000)	(6,000)
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	6,000	6,000
Advances - Out	0	(360,000)	(360,000)
Total Other Financing Sources (Uses)	0	(354,000)	(354,000)
Changes in Fund Balance	(10,000)	(370,000)	(360,000)
Fund Balance at Beginning of Year	363,130	363,130	0
Prior Year Encumbrances Appropriated	10,000	10,000	0
Fund Balance at End of Year	<u>\$363,130</u>	<u>\$3,130</u>	<u>(\$360,000)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Northwest Intercept Capital Projects Fund
For the Year Ended December 31, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$5,477,581	\$1,680,288	(\$3,797,293)
Other	5,100,000	0	(5,100,000)
Total Revenues	10,577,581	1,680,288	(8,897,293)
<u>Expenditures</u>			
Capital Outlay	5,159,823	1,827,315	3,332,508
Excess of Revenues Over (Under) Expenditures	5,417,758	(147,027)	(5,564,785)
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	1,000,000	1,000,000
Advances - Out	0	(646,000)	(646,000)
Transfers - In	93,000	0	(93,000)
Total Other Financing Sources (Uses)	93,000	354,000	261,000
Changes in Fund Balance	5,510,758	206,973	(5,303,785)
Fund Balance at Beginning of Year	663,925	663,925	0
Prior Year Encumbrances Appropriated	19,729	19,729	0
Fund Balance at End of Year	<u>\$6,194,412</u>	<u>\$890,627</u>	<u>(\$5,303,785)</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, 2009

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$347,656	\$341,217	(\$6,439)
<u>Expenditures</u>			
Capital Outlay	200,299	188,965	11,334
Debt Service			
Principal Retirement	751,000	690,000	61,000
Current Refunding	110,000	110,000	0
Interest and Fiscal Charges	86,046	82,420	3,626
Issuance Costs	15,276	15,276	0
Total Expenditures	1,162,621	1,086,661	75,960
Excess of Revenues Under Expenditures	(814,965)	(745,444)	69,521
<u>Other Financing Sources (Uses)</u>			
Notes Issued	3,126,000	3,060,000	(66,000)
Premium on Notes Issued	16,716	16,716	0
Current Refunding	(2,375,000)	(2,375,000)	0
Total Other Financing Sources (Uses)	767,716	701,716	(66,000)
Changes in Fund Balance	(47,249)	(43,728)	3,521
Fund Balance at Beginning of Year	105,595	105,595	0
Prior Year Encumbrances Appropriated	270	270	0
Fund Balance at End of Year	\$58,616	\$62,137	\$3,521



**STATISTICAL
SECTION**

Marion County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S14

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

Debt Capacity S28

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

Demographic and Economic Information S33

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

Operating Information S36

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

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

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$51,238,221	\$49,826,270	\$49,187,346	\$47,464,227
Restricted	24,481,233	22,112,234	22,115,405	21,436,262
Unrestricted	1,197,972	3,718,359	5,212,695	4,652,160
Total Governmental Activities Net Assets	<u>76,917,426</u>	<u>75,656,863</u>	<u>76,515,446</u>	<u>73,552,649</u>
Business-Type Activity				
Invested in Capital Assets, Net of Related Debt	5,711,294	5,906,949	5,784,359	5,868,440
Restricted	0	0	0	0
Unrestricted	3,301,207	3,109,917	2,965,710	2,441,114
Total Business-Type Activity Net Assets	<u>9,012,501</u>	<u>9,016,866</u>	<u>8,750,069</u>	<u>8,309,554</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	56,949,515	55,733,219	54,971,705	53,332,667
Restricted	24,481,233	22,112,234	22,115,405	21,436,262
Unrestricted	4,499,179	6,828,276	8,178,405	7,093,274
Total Primary Government Net Assets	<u>\$85,929,927</u>	<u>\$84,673,729</u>	<u>\$85,265,515</u>	<u>\$81,862,203</u>

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$43,101,269	\$42,907,872	\$39,156,278
20,154,633	19,844,819	19,230,671
<u>4,363,824</u>	<u>4,759,868</u>	<u>5,305,900</u>
<u>67,619,726</u>	<u>67,512,559</u>	<u>63,692,849</u>
6,067,334	5,926,439	6,143,077
0	422,811	348,241
<u>2,205,459</u>	<u>1,911,972</u>	<u>1,910,537</u>
<u>8,272,793</u>	<u>8,261,222</u>	<u>8,401,855</u>
49,168,603	48,834,311	45,299,355
20,154,633	20,267,630	19,578,912
<u>6,569,283</u>	<u>6,671,840</u>	<u>7,216,437</u>
<u>\$75,892,519</u>	<u>\$75,773,781</u>	<u>\$72,094,704</u>

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

	2009	2008	2007	2006
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$6,534,557	\$7,196,431	\$6,865,354	\$6,559,522
Intergovernmental	223,479	216,287	178,628	0
Judicial	2,212,842	2,464,592	2,160,259	2,052,712
Public Safety	10,538,938	11,105,738	9,906,723	9,581,353
Intergovernmental	3,600	3,600	0	0
Public Works	4,697,458	5,186,406	3,186,953	5,310,612
Intergovernmental	0	0	830,770	0
Health	6,537,379	6,616,909	7,928,161	7,700,613
Intergovernmental	1,070,271	1,062,532	1,087,960	0
Human Services	13,388,447	15,488,136	14,559,161	13,166,131
Economic Development				
Intergovernmental	188,965	151,396	0	0
Conservation and Recreation	38,451	20,500	13,000	226,051
Intergovernmental	174,000	175,750	185,000	0
Intergovernmental	0	0	0	1,016,777
Interest and Fiscal Charges	545,101	510,564	484,721	571,803
Total Governmental Activities Expenses	<u>46,153,488</u>	<u>50,198,841</u>	<u>47,386,690</u>	<u>46,185,574</u>
Business-Type Activity				
Sewer District	1,174,800	1,236,134	1,164,820	1,175,071
Total Primary Government Expenses	<u>47,328,288</u>	<u>51,434,975</u>	<u>48,551,510</u>	<u>47,360,645</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,204,521	2,498,120	2,598,005	2,579,723
Judicial	960,665	1,072,416	1,212,057	1,150,303
Public Safety	1,066,038	1,251,612	1,200,579	1,062,452
Public Works	220,456	186,053	194,094	186,303
Health	242,425	199,381	183,404	177,436
Human Services	216,185	308,820	329,446	333,426
Operating Grants, Contributions, and Interest	21,320,307	22,813,933	22,345,531	21,481,219
Capital Grants, Contributions, and Interest	2,143,077	650,381	1,368,720	5,516,629
Total Governmental Activities Program Revenues	<u>28,373,674</u>	<u>28,980,716</u>	<u>29,431,836</u>	<u>32,487,491</u>
Business-Type Activity				
Charges for Services	1,146,771	1,116,408	1,172,195	1,072,083
Capital Grants, Contributions, and Interest	8,140	350,109	292,385	91,878
Total Business-Type Activity Program Revenues	<u>1,154,911</u>	<u>1,466,517</u>	<u>1,464,580</u>	<u>1,163,961</u>
Total Primary Government Program Revenues	<u>29,528,585</u>	<u>30,447,233</u>	<u>30,896,416</u>	<u>33,651,452</u>

2005	2004	2003
\$6,702,826	\$6,391,895	\$6,801,821
0	0	0
2,273,672	2,077,911	1,698,069
9,146,720	8,555,754	8,373,301
0	0	0
4,318,173	4,008,867	4,270,667
0	0	0
7,607,576	8,130,127	8,070,610
0	0	0
11,575,193	11,560,376	12,122,494
0	0	0
308,836	12,000	15,000
0	0	0
913,032	957,447	903,239
492,992	517,689	540,876
<u>43,339,020</u>	<u>42,212,066</u>	<u>42,796,077</u>
<u>1,216,520</u>	<u>1,383,704</u>	<u>1,343,220</u>
<u>44,555,540</u>	<u>43,595,770</u>	<u>44,139,297</u>

2,280,729	2,340,550	2,228,818
1,107,315	980,036	1,158,754
893,504	837,317	1,083,333
177,669	128,649	258,452
174,167	153,484	187,451
302,246	306,040	311,793
20,061,838	20,544,602	19,373,105
195,454	359,042	276,307
<u>25,192,922</u>	<u>25,649,720</u>	<u>24,878,013</u>
<u>1,077,909</u>	<u>1,066,299</u>	<u>1,021,108</u>
<u>135,356</u>	<u>170,559</u>	<u>79,844</u>
<u>1,213,265</u>	<u>1,236,858</u>	<u>1,100,952</u>
<u>26,406,187</u>	<u>26,886,578</u>	<u>25,978,965</u>

(continued)

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

	2009	2008	2007	2006
Net (Expense)/Revenue				
Governmental Activities	(\$17,779,814)	(\$21,218,125)	(\$17,954,854)	(\$13,698,083)
Business-Type Activity	(19,889)	230,383	299,760	(11,110)
Total Primary Government Net Expense	<u>(17,799,703)</u>	<u>(20,987,742)</u>	<u>(17,655,094)</u>	<u>(13,709,193)</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities				
Property Taxes Levied for				
General Operating	1,992,983	2,106,870	2,217,466	2,167,903
Health-Mental Health	774,060	805,129	918,955	654,433
Health-Developmental Disabilities	2,358,837	2,444,211	2,898,988	2,961,609
Health-Marca Capital	246,491	252,609	308,547	312,797
Human Services-Children Services	1,173,245	1,273,788	1,583,189	1,514,642
Human Services-Senior Service	618,993	643,798	760,044	63,710
Conservation and Recreation-Coliseum Capital	0	0	0	11,561
Payment in Lieu of Taxes	341,217	267,189	0	0
Sales Taxes	6,242,445	6,814,459	7,151,124	6,751,129
Grants and Entitlements not Restricted to Other Programs	1,718,289	2,019,962	1,818,914	1,566,057
Interest	770,280	1,495,344	2,035,081	1,700,569
Other	2,803,537	2,236,183	1,321,586	1,926,596
Transfers	0	0	(96,243)	0
Special Item - Gain on Sale of Capital Assets	0	0	0	0
Total Governmental Activities	<u>19,040,377</u>	<u>20,359,542</u>	<u>20,917,651</u>	<u>19,631,006</u>
Business-Type Activity				
Interest	13,117	35,204	37,167	46,190
Other	2,407	1,210	7,345	1,681
Transfers	0	0	96,243	0
Total Business-Type Activity	<u>15,524</u>	<u>36,414</u>	<u>140,755</u>	<u>47,871</u>
Total Primary Government	<u>19,055,901</u>	<u>20,395,956</u>	<u>21,058,406</u>	<u>19,678,877</u>
Change in Net Assets				
Governmental Activities	1,260,563	(858,583)	2,962,797	5,932,923
Business-Type Activity	(4,365)	266,797	440,515	36,761
Total Primary Government	<u>\$1,256,198</u>	<u>(\$591,786)</u>	<u>\$3,403,312</u>	<u>\$5,969,684</u>

<u>2005</u>	<u>2004</u>	<u>2003</u>
(\$18,146,098)	(\$16,562,346)	(\$17,918,064)
<u>(3,255)</u>	<u>(146,846)</u>	<u>(242,268)</u>
<u>(18,149,353)</u>	<u>(16,709,192)</u>	<u>(18,160,332)</u>

2,254,001	2,134,707	2,123,288
622,349	598,559	594,917
2,999,864	2,882,714	2,873,363
318,295	307,698	304,954
1,595,685	1,535,336	1,525,292
0	0	0
216,536	241,986	240,466
0	0	0
6,369,057	6,428,264	6,202,839
1,629,633	1,611,835	1,677,185
1,049,757	535,797	827,799
1,198,088	1,134,822	1,241,178
0	0	0
0	2,970,338	0
<u>18,253,265</u>	<u>20,382,056</u>	<u>17,611,281</u>

14,272	6,213	7,020
554	0	45,158
0	0	0
<u>14,826</u>	<u>6,213</u>	<u>52,178</u>
<u>18,268,091</u>	<u>20,388,269</u>	<u>17,663,459</u>

107,167	3,819,710	(306,783)
11,571	(140,633)	(190,090)
<u>\$118,738</u>	<u>\$3,679,077</u>	<u>(\$496,873)</u>

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Fund				
Reserved	\$440,310	\$898,395	\$791,439	\$708,263
Unreserved	<u>3,178,789</u>	<u>4,968,581</u>	<u>6,772,252</u>	<u>5,960,120</u>
Total General Fund	<u>3,619,099</u>	<u>5,866,976</u>	<u>7,563,691</u>	<u>6,668,383</u>
All Other Governmental Funds				
Reserved	2,392,884	2,225,158	1,396,671	1,430,260
Unreserved, Reported in				
Special Revenue Funds	16,032,826	14,402,925	15,068,360	13,563,918
Debt Service Fund	808,636	693,689	901,531	777,115
Capital Projects Funds (Deficit)	<u>935,403</u>	<u>893,366</u>	<u>975,583</u>	<u>1,328,373</u>
Total All Other Governmental Funds	<u>20,169,749</u>	<u>18,215,138</u>	<u>18,342,145</u>	<u>17,099,666</u>
Total Governmental Funds	<u>\$23,788,848</u>	<u>\$24,082,114</u>	<u>\$25,905,836</u>	<u>\$23,768,049</u>

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$497,443	\$576,813	\$298,446	\$1,093,240	\$938,630	\$166,744
<u>6,037,725</u>	<u>3,153,655</u>	<u>4,073,678</u>	<u>4,095,584</u>	<u>4,351,736</u>	<u>4,440,714</u>
<u>6,535,168</u>	<u>3,730,468</u>	<u>4,372,124</u>	<u>5,188,824</u>	<u>5,290,366</u>	<u>4,607,458</u>
1,936,328	1,311,288	1,839,343	2,767,925	3,793,862	10,046,618
12,620,540	12,907,520	11,746,759	12,903,437	13,429,129	13,115,092
651,940	521,564	385,989	251,580	235,417	38,068
<u>1,468,191</u>	<u>1,364,837</u>	<u>1,595,662</u>	<u>1,535,054</u>	<u>1,320,383</u>	<u>(7,278,270)</u>
<u>16,676,999</u>	<u>16,105,209</u>	<u>15,567,753</u>	<u>17,457,996</u>	<u>18,778,791</u>	<u>15,921,508</u>
<u>\$23,212,167</u>	<u>\$19,835,677</u>	<u>\$19,939,877</u>	<u>\$22,646,820</u>	<u>\$24,069,157</u>	<u>\$20,528,966</u>

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

	2009	2008	2007	2006
Revenues				
Property Taxes	\$7,367,875	\$7,402,713	\$8,621,962	\$7,636,017
Payment in Lieu of Taxes	341,217	252,618	0	0
Sales Taxes	6,217,830	6,979,528	7,276,501	6,499,806
Special Assessments	166,735	102,750	80,935	61,564
Charges for Services	4,200,030	4,596,609	5,147,982	5,009,233
Licenses and Permits	162,840	169,602	161,639	157,081
Fines and Forfeitures	414,034	642,259	372,293	272,620
Intergovernmental	24,842,350	25,233,229	25,546,176	23,489,949
Interest	938,183	1,481,389	1,966,989	1,759,758
Donations	0	0	0	0
Other	2,809,246	2,226,460	1,402,443	1,926,596
Total Revenues	47,460,340	49,087,157	50,576,920	46,812,624
Expenditures				
General Government				
Legislative and Executive	6,024,662	6,214,515	5,997,407	5,749,148
Intergovernmental	223,479	216,287	178,628	0
Judicial	2,164,027	2,351,314	2,105,744	2,003,409
Public Safety	10,242,492	10,933,715	9,722,362	9,627,378
Intergovernmental	3,600	3,600	0	0
Public Works	4,300,215	5,118,964	4,670,835	4,300,495
Health	6,174,088	6,085,524	7,385,058	7,166,602
Intergovernmental	1,070,271	1,062,532	1,087,960	0
Human Services	13,275,757	15,485,443	14,384,934	13,041,213
Economic Development				
Intergovernmental	188,965	145,643	0	0
Conservation and Recreation	10,000	13,000	13,000	73,000
Intergovernmental	174,000	205,750	185,000	0
Other	0	0	0	0
Capital Outlay	2,794,501	1,951,944	1,577,479	4,981,439
Intergovernmental	0	0	0	1,016,777
Debt Service				
Principal Retirement	496,477	481,477	566,477	478,990
Current Refunding	85,000	110,000	100,000	0
Interest and Fiscal Charges	526,072	531,171	471,181	495,641
Issuance Costs	0	0	150,011	0
Total Expenditures	47,753,606	50,910,879	48,596,076	48,934,092
Excess of Revenues Over (Under) Expenditures	(293,266)	(1,823,722)	1,980,844	(2,121,468)

2005	2004	2003	2002	2001	2000
\$7,990,487	\$7,674,052	\$8,066,412	\$7,548,234	\$7,305,808	\$7,102,641
0	0	0	0	0	0
6,406,626	6,366,647	6,173,346	6,251,522	6,017,820	6,094,993
73,482	148,899	34,869	76,802	710,708	28,744
4,520,529	4,405,092	4,785,221	4,239,632	4,013,918	4,180,849
157,520	131,490	126,836	109,982	123,930	130,581
223,446	172,395	219,576	252,552	243,905	339,539
21,836,527	21,946,707	19,880,916	21,411,618	21,865,615	21,355,051
1,029,169	548,775	836,672	1,022,104	2,265,133	2,688,893
0	0	0	0	28,904	39,701
1,198,088	1,134,822	1,241,178	1,611,905	1,213,682	1,045,676
<u>43,435,874</u>	<u>42,528,879</u>	<u>41,365,026</u>	<u>42,524,351</u>	<u>43,789,423</u>	<u>43,006,668</u>
5,816,674	5,646,287	5,273,196	5,433,049	4,943,276	4,529,300
0	0	0	0	0	0
2,056,800	1,938,925	1,910,773	1,766,831	1,681,556	1,591,109
8,825,098	8,719,203	8,497,685	9,019,495	8,756,552	8,573,196
0	0	0	0	0	0
4,374,489	4,087,891	3,638,147	4,061,097	3,494,913	3,622,122
7,126,689	7,580,126	7,813,166	6,458,789	6,659,899	5,993,433
0	0	0	0	0	0
11,489,016	11,374,219	12,111,553	12,073,702	12,962,859	12,258,017
0	0	0	0	0	0
296,475	12,000	15,000	16,920	11,612	16,938
0	0	0	0	0	0
0	0	647,380	607,475	674,761	485,370
1,548,499	1,503,966	2,327,997	2,594,791	10,902,651	2,591,313
913,032	957,447	903,239	930,268	923,820	878,351
0	524,914	501,884	365,326	32,611	24,624
0	0	0	0	0	0
0	520,696	537,777	592,874	657,955	472,586
1,003,160	0	0	0	0	0
<u>43,449,932</u>	<u>42,865,674</u>	<u>44,177,797</u>	<u>43,920,617</u>	<u>51,702,465</u>	<u>41,036,359</u>
<u>(14,058)</u>	<u>(336,795)</u>	<u>(2,812,771)</u>	<u>(1,396,266)</u>	<u>(7,913,042)</u>	<u>1,970,309</u>

(continued)

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	\$0	\$0	\$2,608	\$92,350
Notes Issued	2,290,000	2,375,000	2,485,000	2,585,000
Current Refunding	(2,290,000)	(2,375,000)	(2,485,000)	0
Bonds Issued	0	0	0	0
Loans Issued	0	0	0	0
Refunding General Obligation Bonds Issued	0	0	9,844,713	0
Refunding Special Assessment Bonds Issued	0	0	110,287	0
Premium on Refunding General Obligation Bonds Issued	0	0	49,737	0
Premium on Refunding Special Assessment Bonds Issued	0	0	1,097	0
Payment to Refunding Bond Escrow Agent	0	0	(9,851,499)	0
Transfers - In	1,477,602	1,474,057	1,612,280	2,241,012
Transfers - Out	(1,477,602)	(1,474,057)	(1,612,280)	(2,241,012)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>156,943</u>	<u>2,677,350</u>
Changes in Fund Balances	<u>(\$293,266)</u>	<u>(\$1,823,722)</u>	<u>\$2,137,787</u>	<u>\$555,882</u>
Debt Service as a Percentage of Noncapital Expenditures	2.5%	2.3%	2.8%	2.2%

2005	2004	2003	2002	2001	2000
\$3,390,548	\$150,000	\$0	\$0	\$64,754	\$764,333
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	11,400,000	0
0	82,595	105,828	0	26,547	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,583,356	1,762,347	2,025,471	1,347,423	1,521,261	8,479,135
(2,583,356)	(1,762,347)	(2,025,471)	(1,373,494)	(1,559,329)	(8,509,135)
<u>3,390,548</u>	<u>232,595</u>	<u>105,828</u>	<u>(26,071)</u>	<u>11,453,233</u>	<u>734,333</u>
<u>\$3,376,490</u>	<u>(\$104,200)</u>	<u>(\$2,706,943)</u>	<u>(\$1,422,337)</u>	<u>\$3,540,191</u>	<u>\$2,704,642</u>
2.4%	2.6%	2.4%	2.3%	1.7%	1.3%

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			
2009	\$766,200,050	\$194,260,460	\$2,744,172,885	\$65,290,575	\$74,193,835
2008	763,703,430	195,639,040	2,740,978,485	59,274,480	67,357,364
2007	696,134,550	181,287,540	2,506,920,257	60,531,060	68,785,295
2006	681,679,900	170,391,870	2,434,490,771	61,813,940	70,243,114
2005	672,726,380	165,996,490	2,396,351,057	59,647,040	67,780,727
2004	654,030,390	162,759,560	2,333,685,571	60,472,980	68,719,295
2003	643,530,940	162,552,700	2,303,096,114	61,023,500	69,344,886
2002	640,970,400	161,616,090	2,293,104,257	59,668,560	67,805,182
2001	544,646,760	146,228,210	1,973,928,486	67,278,690	76,453,057
2000	533,560,840	139,359,040	1,922,628,229	68,847,820	78,236,159

Source: Office of the County Auditor, Marion County, Ohio

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The percentage was 12.5 percent for 2007, 6.25 percent for 2008, and was zero in 2009. Beginning in 2007, House Bill 66 switched telephone companies from being utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property taxes is 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
\$2,514,770	\$25,147,700	\$1,028,265,855	\$2,843,514,420	\$8.46
40,204,752	643,276,032	1,058,821,702	3,451,611,881	9.17
78,996,797	631,974,376	1,016,949,947	3,207,679,928	9.40
110,699,321	590,396,379	1,024,585,031	3,095,130,264	8.37
138,144,455	627,929,341	1,036,514,365	3,092,061,125	8.76
133,972,644	582,489,757	1,011,235,574	2,984,894,623	8.80
131,543,103	548,096,263	998,650,243	2,920,537,263	8.80
130,301,458	521,205,832	992,556,508	2,882,115,271	9.85
134,067,875	536,271,500	892,221,535	2,586,653,043	9.42
133,512,115	534,048,460	875,279,815	2,534,912,848	9.13

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

	2009	2008	2007	2006
Unvoted Millage				
General Fund				
Effective Millage Rates	\$2.40	\$2.40	\$2.40	\$2.40
Voted Millage				
Developmental Disabilities 1978				
Effective Millage Rates				
Residential/Agricultural	0.4371	0.4374	0.4754	0.4783
Commercial/Industrial	0.5131	0.5004	0.5437	0.5600
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985				
Effective Millage Rates				
Residential/Agricultural	0.1729	0.1730	0.1880	0.1892
Commercial/Industrial	0.2642	0.2577	0.2800	0.2883
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987				
Effective Millage Rates				
Residential/Agricultural	0.2470	0.2471	0.2686	0.2703
Commercial/Industrial	0.3776	0.3683	0.4001	0.4121
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 1996				
Effective Millage Rates				
Residential/Agricultural	1.8833	1.8844	2.0483	2.0610
Commercial/Industrial	2.5520	2.4886	2.7040	2.7849
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000
Children Services				
Effective Millage Rates				
Residential/Agricultural	1.2349	1.2357	1.3431	1.3515
Commercial/Industrial	1.8915	1.8445	2.0041	2.0641
Tangible/Public Utility Personal	2.5000	2.5000	2.5000	2.5000
ADAMHS				
Effective Millage Rates				
Residential/Agricultural	0.9137	0.9143	0.9938	0.5406
Commercial/Industrial	0.9164	0.8936	0.9709	0.7166
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000

2005	2004	2003	2002	2001	2000
\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
0.4791	0.4874	0.4882	0.4850	0.5592	0.5604
0.5561	0.5591	0.5543	0.5520	0.5936	0.6006
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.1895	0.1928	0.1931	0.1918	0.2212	0.2217
0.2863	0.2879	0.2854	0.2842	0.3056	0.3093
0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
0.2707	0.2754	0.2758	0.2740	0.3160	0.3167
0.4092	0.4114	0.4079	0.4062	0.4368	0.4420
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
2.0640	2.1000	2.1033	2.0895	2.4094	2.4146
2.7655	2.7805	2.7565	2.7451	2.9521	2.9870
3.0000	3.0000	3.0000	3.0000	3.0000	3.0000
1.3534	1.3771	1.3792	1.3701	1.5799	1.5833
2.0498	2.0609	2.0431	2.0346	2.1881	2.2139
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
0.5414	0.5508	0.5517	0.5481	0.6320	0.6333
0.7117	0.7155	0.7093	0.7064	0.7597	0.7687
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

(continued)

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

	2009	2008	2007	2006
Fairground Improvement				
Effective Millage Rates				
Residential/Agricultural	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Commercial/Industrial	0.0000	0.0000	0.0000	0.0000
Tangible/Public Utility Personal	0.0000	0.0000	0.0000	0.0000
Senior Service				
Effective Millage Rates				
Residential/Agricultural	0.7310	0.7315	0.7950	0.0000
Commercial/Industrial	0.7331	0.7149	0.7767	0.0000
Tangible/Public Utility Personal	0.8000	0.8000	0.8000	0.0000
Total Voted Millage	9.15	9.15	9.15	8.35
Total County Rate	11.55	11.55	11.55	10.75
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	8.0199	8.0234	8.5123	7.2910
Commercial/Industrial	9.6479	9.4680	10.0795	9.2261
Tangible/Public Utility Personal	11.5500	11.5500	11.5500	10.7500
In County School Districts				
Marion CSD	28.8305 - 40.3600	29.1078 - 40.7500	28.6454 - 40.2600	29.0431 - 40.6300
Pleasant LSD	24.6900 - 47.5900	24.8700 - 47.7700	24.8700 - 47.7700	25.3300 - 48.2300
Overlapping School Districts				
Buckeye Valley LSD	25.8000 - 34.8000	23.6500 - 32.6500	23.8000 - 32.8000	23.9800 - 32.9800
Cardington-Lincoln LSD	23.9624 - 31.1900	25.9776 - 33.1900	26.0008 - 33.1900	25.9813 - 33.1900
Elgin LSD	25.6800 - 37.6800	26.2600 - 38.2600	26.0388 - 37.7700	26.1429 - 37.8500
Northmor LSD	27.1039 - 34.5400	20.0000 - 27.4000	20.0000 - 27.4000	20.0000 - 27.4000
Ridgedale LSD	25.8200 - 46.5200	26.9800 - 47.6800	27.2539 - 47.6000	27.4040 - 47.3900
River Valley LSD	27.3135 - 38.4100	28.3834 - 43.5000	28.4164 - 43.5000	29.3169 - 44.3700
Upper Sandusky EVSD	20.0329 - 33.7000	20.0000 - 33.7000	20.0000 - 33.7000	20.0006 - 33.7000
Corporations				
Caledonia	7.4829 - 12.5000	7.4809 - 12.5000	8.0332 - 12.5000	8.0419 - 12.5000
Green Camp	9.4419 - 10.1000	9.2571 - 10.1000	5.4676 - 10.1000	5.5201 - 10.1000
Larue	12.1802 - 13.2000	12.0104 - 13.2000	11.6500 - 11.7000	10.0192 - 11.7000
Marion (Elgin LSD)	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000
Marion (Marion CSD)	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000
Marion (Pleasant LSD)	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000
Marion (Ridgedale LSD)	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000
Marion (River Valley LSD)	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.0000
Morral	2.3692 - 2.4300	1.8065 - 3.4000	2.3089 - 5.2000	2.3322 - 5.2000
New Bloomington	3.1829 - 4.0000	3.1804 - 4.0000	3.3331 - 4.0000	3.3542 - 4.0000
Prospect	5.3042 - 11.6000	5.2992 - 11.6000	5.7180 - 11.6000	4.1614 - 10.1000
Waldo	6.0303 - 6.9000	5.8094 - 6.9000	6.1876 - 6.9000	6.1670 - 6.9000

2005	2004	2003	2002	2001	2000
\$0.2564	\$0.2609	\$0.2613	\$2.0895	\$0.2994	\$0.0000
0.2778	0.2793	0.2769	0.2757	0.2965	0.0000
0.3000	0.3000	0.3000	0.3000	0.3000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.65	8.65	8.65	8.65	8.65	8.35
11.05	11.05	11.05	11.05	11.05	10.75
7.5545	7.6444	7.6526	9.4480	8.4171	8.1300
9.4564	9.4946	9.4334	9.4042	9.9324	9.7215
11.0500	11.0500	11.0500	11.0500	11.0500	10.7500
32.9177 - 44.5300	33.0948 - 44.5300	33.0655 - 44.5300	32.7691 - 44.3700	34.7100 - 46.2100	35.2224 - 46.6900
25.1900 - 48.0900	25.4200 - 48.3200	25.4538 - 48.3200	25.4200 - 48.3200	26.1100 - 49.0100	26.6200 - 49.5200
24.2000 - 33.2000	24.5200 - 33.5200	24.8000 - 33.8000	25.1500 - 34.1500	25.4000 - 34.4000	25.5100 - 34.5100
26.1166 - 33.1900	26.0635 - 33.1900	26.3255 - 33.8200	26.3255 - 33.8200	24.9761 - 32.3900	25.9812 - 33.3900
26.2070 - 37.8500	25.8915 - 37.8500	25.9911 - 37.8500	25.8500 - 37.8500	26.3000 - 38.3000	26.3000 - 38.3000
20.0090 - 27.4000	20.0047 - 27.4000	20.0000 - 27.4000	20.0000 - 27.4000	20.0000 - 27.4000	19.9999 - 27.4000
27.4057 - 47.3900	26.7383 - 47.3900	26.8097 - 47.3900	26.8200 - 47.5200	27.4500 - 48.1500	27.4528 - 48.1500
29.3209 - 44.3700	29.8612 - 44.8800	30.4559 - 45.8800	30.3523 - 45.8800	31.3241 - 46.5100	24.5787 - 39.9500
20.0000 - 33.7000	20.0053 - 33.7000	20.0072 - 33.7000	20.0072 - 33.7000	20.0000 - 33.7000	20.0000 - 33.7000
8.0220 - 12.5000	8.3125 - 12.5000	8.2891 - 12.5000	8.2521 - 12.5000	10.1152 - 12.5000	8.1755 - 12.5000
5.5135 - 10.1000	5.7134 - 10.1000	5.7156 - 10.1000	5.5752 - 10.1000	7.7854 - 10.1000	7.9715 - 10.1000
6.8136 - 11.7000	7.0306 - 11.7000	7.0275 - 11.7000	7.0022 - 11.7000	7.0272 - 11.7000	7.0365 - 11.7000
3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000
4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000
1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000
2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000
3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000
2.9756 - 5.2000	2.1028 - 5.2000	2.1033 - 5.2000	2.0077 - 5.2000	2.3893 - 5.2000	2.3935 - 5.2000
3.3580 - 4.0000	3.4114 - 4.0000	3.4215 - 4.0000	3.3737 - 4.0000	3.2548 - 4.0000	3.2549 - 4.0000
4.1579 - 10.1000	4.2743 - 10.1000	4.2721 - 10.1000	4.2542 - 10.1000	4.5927 - 10.1000	4.6027 - 10.1000
6.1371 - 6.9000	6.3518 - 6.9000	5.4411 - 7.0000	5.4189 - 7.0000	6.1026 - 7.0000	4.3374 - 7.0000

(continued)

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

	2009	2008	2007	2006
Townships				
Big Island	\$3.0012 - \$3.9000	\$3.0114 - \$3.9000	\$3.1149 - \$3.9000	\$3.1242 - \$3.9000
Bowling Green	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000
Claridon	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000
Grand	3.3824 - 3.6000	3.3775 - 3.6000	3.4904 - 3.6000	3.6000 - 3.6000
Grand Prairie	3.1839 - 3.4500	3.1848 - 3.4500	3.3156 - 3.4500	3.3220 - 3.4500
Green Camp	4.1729 - 4.4500	4.1685 - 4.4500	4.4141 - 4.4500	4.4436 - 4.4500
Marion	9.2188 - 10.5000	8.9541 - 10.4000	9.7942 - 10.5000	10.1740 - 10.5000
Montgomery	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000
Pleasant	4.3548 - 4.5400	3.0211 - 3.2000	3.0762 - 3.2000	3.1827 - 3.2000
Prospect	1.8717 - 2.8000	1.8800 - 2.8000	1.9324 - 2.8000	1.9265 - 2.8000
Richland	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000
Salt Rock	4.5003 - 5.1000	4.4823 - 5.1000	5.0284 - 5.1000	5.0558 - 5.1000
Scott	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000
Tully	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000
Waldo	2.7447 - 2.9000	2.7447 - 2.9000	2.9000 - 2.9000	2.8998 - 2.9000
Other Units				
Battle Run Fire District	3.6341 - 5.0000	3.6341 - 5.0000	3.9774 - 5.0000	4.4494 - 5.0000
Cardington-Lincoln Joint Recreation Board	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500
Delaware County District Library	.04000 - .04000	.06000 - .06000	0.0700 - 0.0700	.08000 - .08000
Delaware County JVSD	2.2857 - 3.2000	2.2797 - 3.2000	2.2817 - 3.2000	2.2847 - 3.2000
First Consolidated Fire District	6.5007 - 7.0000	5.2822 - 6.0000	5.7908 - 6.0000	5.8600 - 6.0000
Fort Morrow Fire District	4.7362 - 5.0000	1.8106 - 2.0000	2.4899 - 2.5000	1.8790 - 2.0000
Grandview Park District	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000
Pioneer JVSD	2.0000 - 4.7000	2.0196 - 4.7000	2.0222 - 4.7000	2.0851 - 4.7000
Prospect Joint Park Commission	1.6248 - 2.2000	1.6454 - 2.2000	1.7760 - 2.2000	1.7670 - 2.2000
Scioto Valley Fire District	2.6647 - 5.0000	2.6912 - 5.0000	2.9992 - 5.0000	3.0169 - 5.0000
Tri-Rivers JVSD	2.2223 - 4.4000	2.2529 - 4.4000	2.3922 - 4.4000	2.4006 - 4.4000
Vanguard JVSD	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000
Waldo Park Commission	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000

Source: Marion County Auditor

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

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

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

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

2005	2004	2003	2002	2001	2000
\$3.1247 - \$3.9000	\$3.0790 - \$3.9000	\$3.0934 - \$3.9000	\$3.0767 - \$3.9000	\$3.1420 - \$3.9000	\$3.1442 - \$3.9000
3.3000 - 3.3000	3.3000 - 3.0000	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	1.7000 - 1.7000
3.6000 - 3.6000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000
3.3225 - 3.4500	3.0646 - 3.2000	3.0656 - 3.2000	3.0611 - 3.2000	3.1973 - 3.2000	3.1971 - 3.2000
4.2623 - 4.4500	3.6501 - 4.2500	3.6648 - 4.2500	3.6348 - 4.2500	3.8066 - 4.5000	3.8207 - 4.5000
6.8711 - 10.5000	7.1042 - 10.5000	7.1023 - 10.5000	7.0682 - 10.5000	7.1319 - 10.5000	7.1303 - 10.5000
1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000
2.5372 - 2.7000	2.5876 - 2.7000	2.5941 - 2.7000	2.4595 - 2.7000	2.6925 - 2.7000	2.0887 - 2.7000
1.9259 - 2.8000	1.9306 - 2.8000	1.9329 - 2.8000	1.9292 - 2.8000	2.002 - 2.8000	2.0040 - 2.8000
1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.6000 - 1.6000
5.0608 - 5.1000	4.9252 - 5.1000	3.9875 - 4.1000	3.1065 - 4.1000	3.4039 - 4.1000	3.4144 - 4.1000
2.1000 - 2.1000	2.1000 - 2.1000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000
2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000
1.7408 - 2.9000	1.7427 - 2.9000	1.7453 - 2.9000	1.7441 - 2.9000	1.7696 - 2.9000	1.7711 - 2.9000
4.4455 - 5.0000	4.4785 - 5.0000	4.4950 - 5.0000	4.26242 - 5.0000	4.9832 - 5.0000	3.8935 - 5.0000
1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.05000 - 1.05000	1.05000 - 1.05000	0.3000 - 0.3000
0.0900 - 0.0900	0.1200 - 0.1200	0.1500 - 0.1500	0.1800 - 0.1800	0.1900 - 0.1900	0.2400 - 0.2400
2.3702 - 3.2000	2.4147 - 3.2000	2.4585 - 3.2000	2.3761 - 3.2000	2.6328 - 3.4000	2.6387 - 3.4000
6.0000 - 6.0000	5.9939 - 6.0000	4.7626 - 5.0000	2.7914 - 3.5000	3.1657 - 3.5000	3.1654 - 3.5000
1.8987 - 2.0000	1.9054 - 2.0000	1.4118 - 1.5000	2.1035 - 2.2500	1.8849 - 2.2500	1.8894 - 2.2500
0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	N/A
2.2328 - 4.7000	2.2334 - 4.7000	2.3215 - 4.7000	2.3215 - 4.7000	2.4355 - 4.7000	2.4361 - 4.7000
1.3856 - 2.2000	1.3944 - 2.2000	1.3988 - 2.2000	3.4732 - 5.2000	3.8536 - 5.2000	3.8619 - 5.2000
3.0161 - 5.0000	2.8616 - 5.0000	2.8689 - 5.0000	2.8502 - 5.0000	3.1275 - 5.000	3.1293 - 5.0000
2.5341 - 4.4000	2.5592 - 4.4000	2.5617 - 4.4000	2.6058 - 4.4000	2.8792 - 4.4000	2.8826 - 4.4000
1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000
1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.000 - 1.000	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
2009	\$8,598,457	\$8,648,232	100.58%	\$358,997	\$502,000	\$860,997	10.01%
2008	8,705,636	8,599,951	98.79	510,917	40,858	551,775	6.34
2007	8,491,096	8,455,748	99.58	410,743	35,348	446,091	5.25
2006	7,249,101	7,354,491	101.45	373,143	37,600	410,743	5.67
2005	7,160,302	7,079,292	98.87	432,054	84,080	516,134	7.21
2004	7,213,305	7,238,680	100.35	362,603	72,520	435,123	6.03
2003	7,132,391	7,113,129	99.73	448,836	112,926	561,762	7.88
2002	7,062,156	7,012,268	99.29	318,988	67,947	386,935	5.48
2001	6,644,567	6,708,657	100.96	261,940	109,682	371,622	5.59
2000	6,304,086	6,455,809	102.41	246,496	106,684	353,180	5.60

Source: Marion County Auditor

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

The County does not identify delinquent collections by tax year.

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2009	\$49,888	\$69,293	138.90%	\$11,837	\$4,467	\$16,304	32.68%
2008	567,694	534,377	94.13	35,709	0	35,709	6.29
2007	912,871	940,530	103.03	2,392	0	2,392	0.26
2006	1,199,264	1,271,581	106.03	10,690	19,361	30,051	2.51
2005	1,512,009	1,523,768	100.78	52,086	44,182	96,268	6.37
2004	1,513,538	1,500,644	99.15	89,777	18,250	108,027	7.14
2003	1,500,478	1,557,573	103.81	75,831	15,416	91,247	6.08
2002	1,543,812	1,542,142	99.89	80,824	12,597	93,421	6.05
2001	1,540,119	1,500,890	97.45	65,757	27,413	93,170	6.05
2000	1,450,817	1,579,311	108.86	72,974	31,828	104,802	7.22

Source: Marion County Auditor

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

The County does not identify delinquent collections by tax year.

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

	2009			2000		
	Total Assessed		Percent of Total County Assessed	Taxable Assessed		Percent of Total County Assessed
	Value	Rank	Value	Value	Rank	Value
Ohio American Water	\$27,546,570	1	2.68%	\$13,155,460	4	1.50%
Ohio Edison	19,913,620	2	1.94	21,828,720	2	2.49
Whirlpool	7,360,520	3	0.72	29,114,600	1	3.33
Ohio Power Company	4,366,590	4	0.42	4,131,110	10	0.48
Cabot Northpark Southland	3,824,860	5	0.37			
RG Marion Ltd	3,486,270	6	0.34			
Clinic Investment	3,334,180	7	0.32			
American Transmission	3,155,320	8	0.31			
Pedcor Investments	3,048,860	9	0.30			
Columbia Gas Transmission	3,022,760	10	0.29			
Verizon				14,214,830	3	1.62
Marion Steel				9,664,730	5	1.10
Columbia Gas				7,779,390	6	0.89
Scott's Company				6,664,280	7	0.76
Drypers Corporation				6,049,200	8	0.69
Dana Corporation				4,603,880	9	0.53
Total Principal Taxpayers	79,059,550		7.69	117,206,200		13.39
All Other Taxpayers	949,206,305		92.31	758,073,615		86.61
Total County Assessed Value	<u>\$1,028,265,855</u>		<u>100.00%</u>	<u>\$875,279,815</u>		<u>100.00%</u>

Source: Marion County Auditor

Marion County, Ohio
Taxable Sales by Type
Last Ten Years

Category	2009	2008	2007	2006	2005
Sales Tax Payments	\$1,548,635	\$1,797,616	\$1,841,481	\$1,834,397	\$1,792,107
Direct Pay Tax Return Payments	198,344	132,900	167,515	283,347	85,389
Seller's Use Tax Return Payments	507,036	571,590	567,280	529,207	582,147
Consumer's Use Tax Return Payments	173,568	212,290	295,711	186,119	126,692
Motor Vehicle Tax Payments	806,373	906,249	968,405	917,846	967,125
Watercraft and Outboard Motors	8,460	10,325	9,235	9,720	11,207
Department of Liquor Control	18,661	19,031	17,745	15,936	15,283
Sales Tax on Motor Vehicle Fuel Refunds	1,777	4,281	1,738	2,663	1,474
Sales/Use Tax Voluntary Payments	3,770	4,175	72,300	23,514	4,496
Statewide Master Numbers	3,032,441	3,190,062	3,274,167	3,012,819	2,890,584
Sales/Use Tax Assessment Payments	32,154	55,026	25,789	16,543	10,474
Streamlined Sales Tax Payments	1,090	1,207	598	15	0
Administrative Rotary Fund Fee	(63,055)	(68,853)	(72,256)	(61,417)	(64,870)
Sales/Use Tax Refunds Approved	(26,809)	(19,477)	(16,406)	(12,528)	(53,051)
Destination Sourcing Adjustment	0	(1,963)	(2,178)	(7,052)	0
Total	\$6,242,445	\$6,814,459	\$7,151,124	\$6,751,129	\$6,369,057
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

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

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

2004	2003	2002	2001	2000
\$1,726,759	\$1,777,317	\$1,756,383	\$1,703,628	\$1,777,738
54,827	175,467	124,779	189,087	129,854
576,125	480,840	496,331	438,010	417,284
154,167	112,439	117,537	148,730	130,994
1,061,843	1,109,574	1,062,703	1,032,274	933,659
12,781	13,171	19,511	19,539	18,172
14,207	13,269	12,513	12,411	11,590
1,202	1,089	650	925	736
5,866	6,376	3,373	2,300	1,166
2,896,735	2,581,508	2,656,210	2,630,326	2,664,980
9,266	9,818	24,159	1,931	11,299
0	0	0	0	0
(65,147)	(63,445)	(62,741)	(61,793)	(60,975)
(20,367)	(14,584)	(18,718)	(58,295)	(44,681)
0	0	0	0	0
<u>\$6,428,264</u>	<u>\$6,202,839</u>	<u>\$6,192,690</u>	<u>\$6,059,073</u>	<u>\$5,991,816</u>
1.00%	1.00%	1.00%	1.00%	1.00%

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

Year	Governmental Activities					
	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	Issue II Loans	Other Loans	Capital Leases
2009	\$3,960,000	\$8,106,638	\$0	\$16,477	\$0	\$0
2008	4,075,000	8,531,456	36,722	32,954	0	0
2007	3,336,000	8,941,275	73,443	49,431	0	0
2006	3,336,000	9,284,711	110,289	65,908	0	0
2005	0	9,686,012	143,988	82,385	27,513	0
2004	145,000	10,077,314	177,686	98,862	89,074	0
2003	280,000	10,451,680	208,320	115,339	109,916	0
2002	410,000	10,821,044	238,956	131,816	89,495	0
2001	535,000	11,130,409	269,591	148,293	17,698	0
2000	11,327,579	0	0	164,770	3,935	3,350

Source: Marion County Auditor

See Schedule S33 for population and personal income.

Business-Type Activity			Total Primary Government	Per Capita	Percentage of Personal Income
General Obligation Bonds	USDA Revenue Bonds	Issue II Loans			
\$2,110,000	\$0	\$316,239	\$14,509,354	\$220.99	0.72%
2,210,000	0	357,860	15,243,992	229.07	0.75
2,310,000	0	399,481	15,109,630	231.57	0.78
2,405,000	0	441,102	15,643,010	238.52	0.86
2,500,000	0	482,723	12,922,621	196.00	0.72
1,437,000	1,301,100	524,344	13,850,380	209.62	0.80
1,493,000	1,316,800	565,965	14,541,020	218.81	0.85
1,546,000	1,331,800	607,586	15,176,697	229.06	0.92
1,597,000	1,346,200	649,207	15,693,398	237.29	0.98
1,645,000	1,360,000	690,828	15,195,462	229.73	0.99

Marion County
Legal Debt Margin
Last Ten Years

	2009	2008	2007	2006	2005
Assessed Value of County	\$1,028,265,855	\$1,058,821,702	\$1,016,949,947	\$1,024,585,031	\$1,036,514,365
Voted Debt Limitation (1)	\$24,206,646	\$24,970,543	\$23,923,749	\$24,114,626	\$24,412,859
Total Outstanding Debt					
Bond Anticipation Notes	3,960,000	4,075,000	3,336,000	3,336,000	0
Tax Anticipation Notes	0	0	0	0	0
General Obligation Bonds	10,570,000	11,113,237	11,641,475	11,689,711	12,186,012
USDA Revenue Bonds	0	0	0	0	0
Special Assessment Bonds	0	36,763	73,525	110,289	143,988
Issue II Loans	332,716	390,814	448,912	507,010	565,108
Total Outstanding Debt	14,862,716	15,615,814	15,499,912	15,643,010	12,895,108
Exemptions					
Bond Anticipation Notes	3,060,000	3,175,000	3,336,000	3,336,000	0
Tax Anticipation Notes	0	0	0	0	0
Marion-Hardin Correctional Center					
General Obligation Bonds	3,175,000	3,300,000	3,420,000	3,370,000	3,475,000
FMHA General Obligation Bonds	0	0	0	0	0
General Obligation Bonds	2,110,000	2,210,000	2,310,000	2,405,000	2,500,000
USDA Revenue Bonds	0	0	0	0	0
Special Assessment Bonds	0	36,763	73,525	110,289	143,988
Issue II Loans	332,716	390,814	448,912	507,010	565,108
Total Exemptions	8,677,716	9,112,577	9,588,437	9,728,299	6,684,096
Net Indebtedness	6,185,000	6,503,237	5,911,475	5,914,711	6,211,012
Amount Available in Debt Service Fund	638,846	378,193	435,556	160,825	0
Total Net Debt Applicable to Debt Limit	5,546,154	6,125,044	5,475,919	5,753,886	6,211,012
Total Voted Legal Debt Margin	\$18,660,492	\$18,845,499	\$18,447,830	\$18,360,740	\$18,201,847
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	77.09%	75.47%	77.11%	76.14%	74.56%
Unvoted Debt Limitation	\$10,282,659	\$10,588,217	\$10,169,499	\$10,245,850	\$10,365,144
Total Unvoted Legal Debt Margin	\$4,736,505	\$4,463,173	\$4,693,580	\$4,491,964	\$4,154,132
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	46.06%	42.15%	46.15%	43.84%	40.08%

Source: Marion County Auditor

(1) The Debt Limitation is calculated as follows:

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

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

2004	2003	2002	2001	2000
<u>\$1,011,235,574</u>	<u>\$998,650,243</u>	<u>\$992,556,508</u>	<u>\$892,221,535</u>	<u>\$875,279,815</u>
<u>\$23,780,889</u>	<u>\$23,466,256</u>	<u>\$23,313,913</u>	<u>\$20,805,538</u>	<u>\$20,381,995</u>
0	0	0	0	10,386,229
145,000	280,000	410,000	535,000	650,000
11,514,314	11,944,680	12,367,044	12,727,409	1,645,000
1,301,100	1,316,800	1,331,800	1,346,200	1,360,000
177,686	208,320	238,956	269,591	0
623,206	681,304	739,402	797,500	855,598
<u>13,761,306</u>	<u>14,431,104</u>	<u>15,087,202</u>	<u>15,675,700</u>	<u>14,896,827</u>
0	0	0	0	4,096,148
145,000	280,000	410,000	535,000	650,000
3,575,000	3,670,000	3,765,000	3,840,000	0
1,437,000	1,493,000	1,546,000	1,597,000	1,645,000
0	0	0	0	0
1,301,100	1,316,800	1,331,800	1,346,200	1,360,000
177,686	208,320	238,956	269,591	0
623,206	681,304	739,402	797,500	855,598
<u>7,258,992</u>	<u>7,649,424</u>	<u>8,031,158</u>	<u>8,385,291</u>	<u>8,606,746</u>
6,502,314	6,781,680	7,056,044	7,290,409	6,290,081
0	0	0	0	0
<u>6,502,314</u>	<u>6,781,680</u>	<u>7,056,044</u>	<u>7,290,409</u>	<u>6,290,081</u>
<u>\$17,278,575</u>	<u>\$16,684,576</u>	<u>\$16,257,869</u>	<u>\$13,515,129</u>	<u>\$14,091,914</u>
72.66%	71.10%	69.73%	64.96%	69.14%
<u>\$10,112,356</u>	<u>\$9,986,502</u>	<u>\$9,925,565</u>	<u>\$8,922,215</u>	<u>\$8,752,798</u>
<u>\$3,610,042</u>	<u>\$3,204,822</u>	<u>\$2,869,521</u>	<u>\$1,631,806</u>	<u>\$2,462,717</u>
35.70%	32.09%	28.91%	18.29%	28.14%

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
2009	\$10,216,638	0.36%	\$155.61
2008	10,741,456	0.31	161.41
2007	11,251,275	0.35	172.44
2006	11,689,711	0.38	178.24
2005	12,186,012	0.39	184.83
2004	11,514,314	0.39	174.27
2003	11,944,680	0.41	179.74
2002	12,367,044	0.43	186.66
2001	12,727,409	0.49	192.45
2000	1,645,000	0.06	24.87

Source: Marion County Auditor

See Schedule S15 for estimated actual value.

See Schedule S33 for population.

Marion County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (Estimated)</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2009	65,655	\$2,005,891,560	\$30,552	11.2%
2008	66,546	2,033,113,392	30,552	7.0
2007	65,248	1,933,363,488	29,631	5.5
2006	65,583	1,823,863,230	27,810	5.4
2005	65,932	1,783,196,872	27,046	6.2
2004	66,073	1,732,698,352	26,224	6.6
2003	66,456	1,713,501,504	25,784	6.3
2002	66,255	1,647,364,320	24,864	5.7
2001	66,135	1,594,250,310	24,106	4.6
2000	66,146	1,527,443,432	23,092	4.2

Source: U.S. Census Bureau
Marion County Chamber of Commerce

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

Employer	2009			2000		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool	2,400	1	8.22%	2,697	1	8.84%
Marion General Hospital	989	2	3.39	1,146	3	3.76
Marion City School District	790	3	2.71	749	5	2.46
Silver Line Windows	700	4	2.40			
Verizon	597	5	2.04	1,706	2	5.59
Marion County Government	596	6	2.03	826	4	2.71
North Central Correctional Institution	491	7	1.68	460	7	1.51
Marion Correctional Institution	452	8	1.55	518	6	1.70
Wyandot	425	9	1.46	453	8	1.49
Nucor Steel	405	10	1.39			
Meijer Stores Limited				450	9	1.47
Smith Clinic				450	10	1.47
Total	<u>7,845</u>		<u>26.87%</u>	<u>9,455</u>		<u>31.00%</u>
Total Employment Within Marion County	<u>29,200</u>			<u>30,500</u>		

Source: Marion County Chamber of Commerce

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

<u>Function/Program</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
General Government						
Legislative and Executive	58.0	61.0	62.0	63.0	67.0	67.5
Judicial	45.0	42.0	43.0	44.0	50.0	47.0
Public Safety						
Enforcement	32.0	39.0	40.0	39.0	41.0	39.0
Other Public Safety	70.0	73.0	72.0	69.0	75.5	72.0
Public Works	34.0	33.0	34.0	35.0	38.0	36.0
Health						
Developmental Disabilities	71.0	68.0	66.0	66.0	79.0	74.5
Other Health	3.0	3.0	2.0	3.0	3.0	3.0
Human Services						
Children Home	35.0	44.0	41.0	40.0	42.5	41.5
Job and Family Services	63.0	68.0	72.0	63.0	66.0	67.0
Child Support Enforcement Agency	15.0	15.0	15.0	15.0	14.0	15.0
Other Human Services	9.0	8.0	9.0	9.0	10.0	9.5
Sanitary Engineer	8.0	8.0	8.0	8.0	9.5	8.5
County Home	0.0	0.0	0.0	0.0	0.0	0.0
Other (Agency Funds)	80.0	89.0	89.0	91.0	91.5	93.0
Total	<u>523.0</u>	<u>551.0</u>	<u>553.0</u>	<u>545.0</u>	<u>587.0</u>	<u>573.5</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>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
65.5	69.0	68.0	63.0
49.0	47.0	45.0	41.0
41.5	39.0	41.5	41.5
74.0	76.0	80.5	77.5
38.0	38.0	38.0	40.0
78.0	91.0	85.0	92.5
3.0	2.0	3.0	3.0
42.5	52.5	54.0	51.0
65.5	75.5	75.5	78.5
14.0	15.0	15.0	18.0
9.0	9.0	9.0	9.0
9.5	8.5	8.0	8.0
0.0	0.0	2.0	66.0
<u>90.5</u>	<u>100.5</u>	<u>95.0</u>	<u>96.0</u>
<u>580.0</u>	<u>623.0</u>	<u>619.5</u>	<u>685.0</u>

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

	2009	2008	2007	2006
Legislative/Executive				
Auditor				
Number of Non-Exempt Conveyances	1,145	1,254	1,701	1,938
Number of Exempt Conveyances	973	1,038	1,124	1,409
Number of Real Estate Transfers	2,118	2,292	2,825	3,347
Board of Elections				
Number of Registered Voters	40,064	42,436	39,432	43,007
Number of Voters Last General Election	19,263	29,093	14,807	21,821
Percent of Registered Voters Voting	48.08	68.56	37.55	50.74
Recorder				
Number of Deeds Filed	2,208	2,557	2,854	3,205
Number of Mortgages Filed	1,737	2,066	3,008	3,695
Judicial				
Common Pleas Court				
Number of New Filings	2,714	2,688	2,115	1,064
Number of Terminations	1,244	1,235	1,313	1,231
Criminal Cases				
Number of New Filings	608	538	432	549
Number of Terminations	634	546	561	588
Family Court				
Domestic Violence Civil Protection Orders				
Number of New Filings	80	110	104	138
Number of Terminations	100	106	115	134
Juvenile/Family Court				
Delinquent/Unruly/Truancy Cases				
Number of New Filings	1,627	1,417	1,601	1,664
Number of Terminations	1,361	1,794	2,023	1,667
Traffic Cases				
Number of New Filings	458	481	659	591
Number of Terminations	482	562	655	627
Public Safety				
Sheriff				
Incidents Reported	36,601	42,071	46,412	49,139
Citations Issued	732	1,077	1,528	3,353
Papers Served	7,128	8,015	10,735	11,112
Transport Hours	290	335	390	90
Court Security Hours	4,000	4,000	4,000	4,160
Public Works				
Engineer				
Roads Resurfaced	28.37	64.32	53.65	62.44
Bridges Replaced	3	5	8	6
Culverts Built	6	13	15	7

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

(continued)

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Health				
Dog and Kennel				
Number of Dog Licenses Sold	9,819	9,993	9,440	9,647
Number of Kennel Licenses Sold	256	253	298	302
Developmental Disabilities				
Students Enrolled at Marca				
Early Intervention Program	35	34	28	32
Preschool	41	40	42	50
School Age	0	0	0	3
Consumers Employed at Marca Industries	157	156	162	159
Sewer District				
New Residential Connections	2	8	22	41
New Commercial (Multi Family) Connections	1	3	19	12
Number of Treatment Plants	7	7	7	7
Number of Pumping Stations	7	6	5	5

Source: Marion County Departments

Information prior to 2001 is not available.

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

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

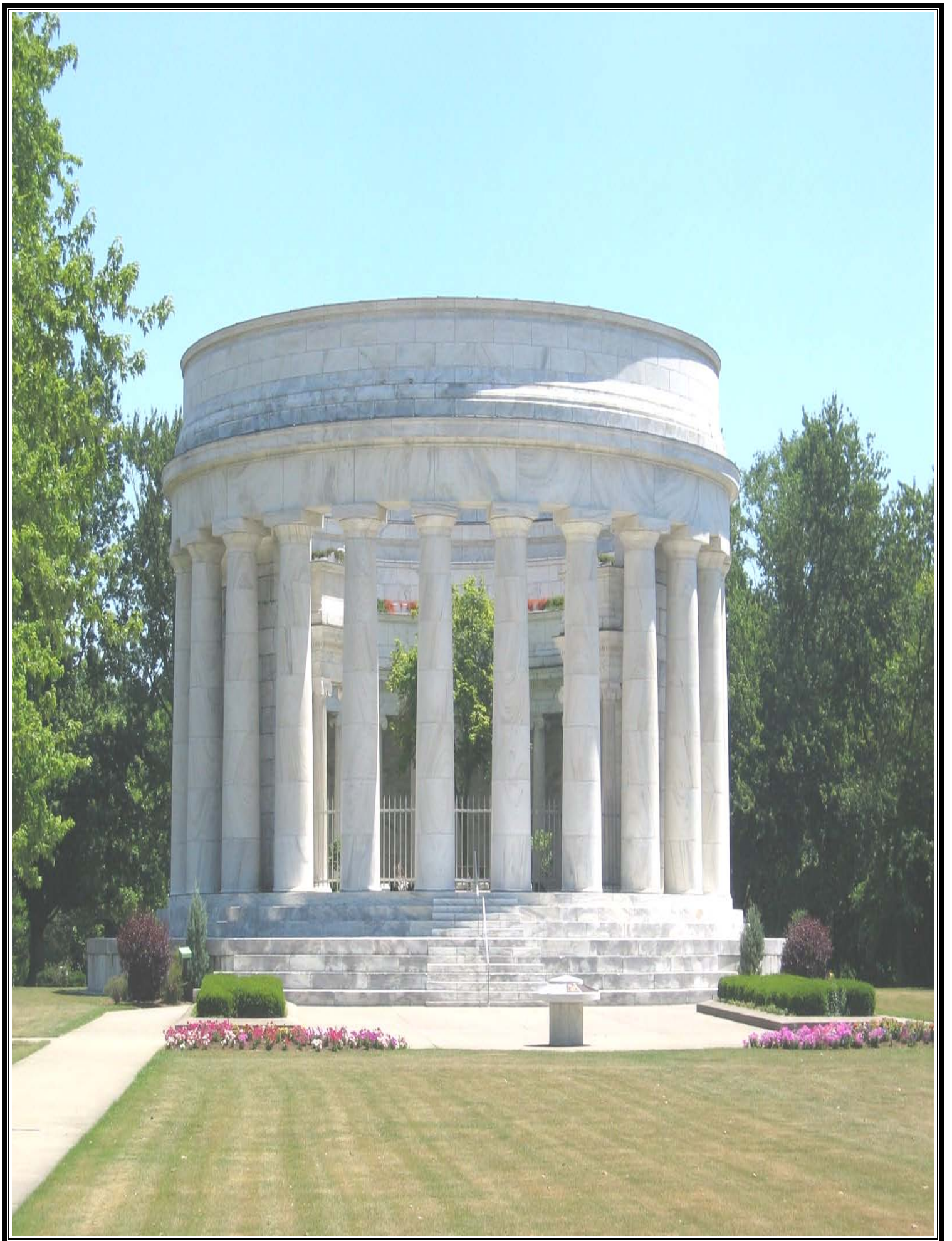
	2009	2008	2007	2006	2005	2004
Engineer						
County Roads (miles)	390	391	391	389	389	389
Bridges	274	274	273	277	279	279
Culverts	1,417	1,417	1,391	1,381	1,369	1,369
Traffic Signals	4	4	4	2	2	2
Storm Drainage (feet)	126,243	124,021	117,054	112,555	105,920	103,240
Vehicles	38	39	40	39	39	39
Sanitary Sewer						
Lines (miles)	50.20	50.10	50.10	49.90	48.60	46.70
Marca						
Buildings	7	7	7	7	7	7

Source: Marion County Departments

N/A Not Available

2003	2002	2001	2000
389	389	392	392
280	280	283	283
1,368	1,368	1,365	1,365
2	2	2	2
97,810	93,200	91,300	90,200
38	40	41	42
45.40	41.10	40.50	N/A
7	7	7	7

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Mary Taylor, CPA
Auditor of State

MARION COUNTY FINANCIAL CONDITION

MARION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 30, 2010**