

**MARION COUNTY FINANCIAL CONDITION  
MARION COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2007**



**Mary Taylor, CPA**  
Auditor of State



**MARION COUNTY**  
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MARION COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2007

<u>FEDERAL GRANTOR/ Pass Through Grantor Program Title</u>	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed Through Ohio Department of Education</i>			
Nutrition Cluster:			
School Breakfast Program	094375-05PU-07/08	10.553	\$ 16,271
	123745-05PU-07/08	10.553	9,655
			<u>25,926</u>
National School Lunch Program	094375-LLP4-07/08	10.555	23,864
	123745-LLP4-07/08	10.555	14,875
			<u>38,739</u>
<b>Total U.S. Department of Agriculture - Nutrition Cluster</b>			<b><u>64,665</u></b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grants - State's Program	B-F-05-047-1	14.228	37,314
	B-F-06-047-1	14.228	80,391
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>117,705</u></b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	2006-WF-VA2-8176	16.588	23,400
Crime Victim Assistance/Discretionary Grants	31-6400076W	16.582	50,476
<b>Total U.S. Department of Justice</b>			<b><u>73,876</u></b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<i>Passed Through Ohio Department of Public Safety - Emergency Management Agency</i>			
State Homeland Security Program	2006-GE-T6-0051	97.073	58,661
Emergency Management Performance Grants	2006-EME60042	97.042	18,478
	2007-EM-E7-0024		18,888
			<u>37,366</u>
Hazard Mitigation Grant	31-6400076W	97.039	1,120
<b>Total U.S. Department of Homeland Security</b>			<b><u>97,147</u></b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
Child Welfare Services State Grants	31-6400076W	93.645	72,500
Promoting Safe and Stable Families	31-6400076W	93.556	146,374
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	31-6400076W	93.667	51,029
Medical Assistance Program	31-6400076W	93.778	
Targeted Case Management			83,586
Day Hab			643,338
Wavier Administration			11,803
			<u>738,727</u>
State Children's Insurance Program	31-6400076W	93.767	256
<b>Total U.S. Department of Health and Human Services</b>			<b><u>1,008,886</u></b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
<i>Passed Through WIA Area 7 Board</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult	31-6400076W	17.258	389,527
Workforce Investment Act - Adult Administrative			1,622
			<u>391,149</u>
Workforce Investment Act - Youth Activities	31-6400076W	17.259	191,805
Workforce Investment Act - Youth Activities Administrative			798
			<u>192,603</u>
Workforce Investment Act - Dislocated Worker	31-6400076W	17.260	133,487
Workforce Investment Act - Dislocated Worker Administrative			556
			<u>134,043</u>
<b>Total U.S. Department Labor - Workforce Investment Act Cluster</b>			<b><u>717,795</u></b>
<b>Total Federal Awards Expenditures</b>			<b><u>\$ 2,080,074</u></b>

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, 2007**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

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

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and 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 was recorded as a disbursement in prior years and does not appear on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property and by a secured interest on equipment and/or other assets. At December 31, 2007, the gross amount of loans outstanding under this program was \$96,803.

**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 expenditure of non-Federal matching funds is not included on the Schedule.



# 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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 6, 2008, wherein we noted the financial statements of Marca Industries, Inc., the County's discretely presented component unit, were audited by 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 that component unit.

### 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 expressing our opinions on the financial statements, but not to opine 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 control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be 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.

We noted certain internal control matters that we reported to the County's management in a separate letter dated June 6, 2008.

#### **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 a certain noncompliance or other matter that we reported to the County's management in a separate letter dated June 6, 2008.

We intend this report solely for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities. 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

June 6, 2008





# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH 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 its major federal program for the year ended December 31, 2007. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal program. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its 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 contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 types of 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 its major federal program for the year ended December 31, 2007.

### 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 expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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 that might be 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.

#### **Federal Awards Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Marion County, Ohio, (the County) as of and for the year ended December 31, 2007, and have issued our report thereon dated June 6, 2008, 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

June 6, 2008

**MARION COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2007**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Workforce Investment Act (WIA) Cluster – CFDA #17.258, #17.259, and #17.260
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**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, 2007**

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, 2007  
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# Joan M. Kasotis Marion County Auditor



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

June 6, 2008

Phone: (740) 223-4020 • Fax: (740) 223-4029  
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Honorable Josh Daniels  
Honorable Kenneth C. Frayer Jr.  
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, 2007. 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, 2007. The Independent Accountants' Report is located at the front of the financial section of this report.

## 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 65,248 in 2007.

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, Prosecuting Attorney, 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 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	62.37%
Agricultural	7.80
Commercial/Industrial	17.41
Public Utility	5.98
Governmental	6.44
	<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 attempting to develop 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 226,606 volumes and 34,429 audio-visual media is located in the City of Marion. The Library also has four branches located in other villages within the County.

Marion County is the home of several state correction facilities that employ 1,217 including the Marion Correctional Institution, the North Central Correctional Institution, and the Marion Juvenile Correctional Facility all located on Marion Williamsport Road. The Multi-County Corrections Center, jointly operated by Marion and Hardin County, employs fifty-six and is also located on Marion Williamsport Road.

Major railroads serving the County include CSX and Norfolk Southern. U.S. Highway 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, 2008, for the Sheriff's department and the American Federation of State, County, and Municipal Employees Local 2694, whose agreement expires on February 19, 2010, for the County Engineer's department. The remaining full-time County employees have not elected to join a bargaining unit.

#### LOCAL ECONOMY

Unemployment (not seasonally adjusted) has slowly risen from 4.6 percent in 2001 to 5.5 percent in 2007. The County relies heavily on small industries rather than major corporations which are not a stable source of employment.

The Marion Industrial Center received a \$100,000 grant from the Ohio Regional Development Commission to rebuild 4,000 feet of rail, rehabilitate 10,000 feet of rail, and to purchase intermodal loading/unloading equipment to initiate new intermodal trailer on flat car and container on flat car service between Marion and Kansas City. This service with a projected handling of 60,000 units started in June 2006. In March 2007, the Center received an additional \$150,000 grant and a \$300,000 loan to purchase, transport, and rehabilitate a used overhead crane to handle the expanding intermodal service. The additional overhead crane will increase the Center's capacity to handle 90,000 units in its first full year of operations.

Poet, the largest dry mill ethanol producer in the United States, broke ground in May 2007 in Marion on an ethanol production facility. The \$130 million facility will produce sixty-five million gallons of ethanol per year.

Cabot Investment Properties purchased the Southland Mall from Cafaro Company for \$36.2 million in September 2007. Since the purchase of the mall, the new owners have held a grand opening of Sports Arena Play Land, a \$100,000 plus investment. Cafaro Company also sold the Marion Plaza to Marion Plaza Associates LP, a holding company associated with Madison Acquisitions in Pittsburg for \$7.4 million.

Marion Palace Theatre broke ground in September on a pavilion project to add space for community meetings and education programs. This project has two State appropriations totaling \$1.575 million to assist with renovation efforts. Marion Palace Theatre issued \$1.5 million in Marion Port Authority Economic Development Revenue Bonds to pay for a portion of the project.

The demolition of the Courtesy Budget Inn, by Patel Ramilaben of Marion, started in October 2007. As part of a \$3 million project, Patel Ramilaben will construct a seventy-two unit apartment complex and small commercial center at this location.

Phoenix Group has revived plans to develop the former East Lawn Manor property, completing University Drive, and selling land for a new Walgreen's location.

Announcement was made in 2007 that the Marion Public Library would be closing the Green Camp branch effective January 1, 2008. Hours at other branches would be cut from thirty-two to twenty-nine hours per week in order to help with the new funding structure at the Marion Public Library. Also to help with the new funding structure, twelve staff positions were eliminated in January 2008.

Kable Fulfillment Services Inc. announced that the mail services operation would close its Marion site in phases beginning in 2008. Closing will put one hundred ninety-three individuals out of a job, including one hundred fifty who have been with the company for more than ten years. The complete shutdown of this facility is expected by September 2008.

Median house value for Marion County based on the 2000 Census was \$78,500 compared to State of Ohio and the United States median of \$103,700 and \$119,600, respectively.

### 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 2007, 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.

On February 8, 2007, the County issued \$9,955,000 in general obligation and special assessment bonds to partially refund bonds previously issued for constructing, equipping, and furnishing offices for the Job and Family Services Department (\$546,000), the administration building of County Justice Services (\$765,000), the Marion-Hardin Correctional Center (\$3,570,000), and the County Administration Building (\$4,894,000), as well as to pay the costs for improving the QuQua Ditch (\$180,000).

### 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

In 2007, collections began on a five-year property tax levy to fund home and community-based services for residents of Marion County age 60 and greater. The levy proceeds are being paid to the Marion County Council on Aging to provide services that include transportation, home-delivered meals, housekeeping, and adult day care.

The HVAC system at the Sheriff's Department will be replaced in 2008 using General Fund money. A contract has been entered into, in the amount of \$268,450.

A contract with an architectural firm for the exterior and interior renovation of the County Courthouse is currently being negotiated. Funding for the renovation has not yet been determined.

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

The Northwest Connector project has been split into a two-phase project. Phase I consists of connecting State Route 95 to State Route 309. The environmental study for Phase I of the project has been completed but not yet approved by the Ohio Department of Transportation. Phase II will connect Marion-Williamsport Road to State Route 309 and will not begin until the completion of Phase I. A contract for the environmental study pertaining to Phase II was approved in 2008. Funding for the entire project includes grants from the Ohio Public Works Commission, the Ohio Department of Development, and the Ohio Rail Development Commission, loans issued by the Ohio Public Works Commission to the City of Marion and Marion County, cash donations from the City of Marion, and contributions from the County's General Fund and Motor Vehicle Gasoline Tax special revenue fund. The current projected cost for both phases is \$12,630,000.

The County Engineer has applied for a grant for the reconstruction and widening of Hillman-Ford Road due to the construction of the Poet Ethanol Plant. A grant application for a Tire Grant has been made to the Ohio Department of Natural Resources to resurface a portion of the County's roads with recycled tire asphalt.

A feasibility study has begun between the Ohio Department of Transportation, the Ohio State University, and the County to determine the necessity of connecting State Route 95 to State Route 529.

The County's Geographical Information System (GIS) Department and the Marion County Regional Planning Commission have submitted to the U.S. Census Bureau a copy of the master file for the Location Based Response System (E911) for assistance in the completion of the 2010 census.

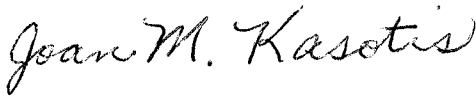
## AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded for the nineteenth time a Certificate of Achievement for Excellence in Financial Reporting to Marion County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2006. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

A handwritten signature in cursive script that reads "Joan M. Kasotis".

Joan M. Kasotis  
Marion County Auditor



# MARION COUNTY, OHIO

Elected and Appointed Officials  
December 31, 2007

## COMMISSIONERS

Josh Daniels  
Kenneth C. Frayer Jr.  
Paul Andrew Appelfeller

## AUDITOR

Joan M. Kasotis

## TREASURER

Thomas J. Shesky

## 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

Thomas K. Jenkins

## ENGINEER

Bradley K. Irons

## CLERK OF COURTS

Julie M. Kagel

## CORONER

Marc Comianos M.D.

## PROSECUTING ATTORNEY

Jim Slagle

## 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

### DEPARTMENT OF JOB AND FAMILY SERVICES

Roxane Somerlot

### COMMUNITY MENTAL HEALTH

Jodi Demo-Hodgins

### MENTAL DISABILITIES

Lee Wedemeyer

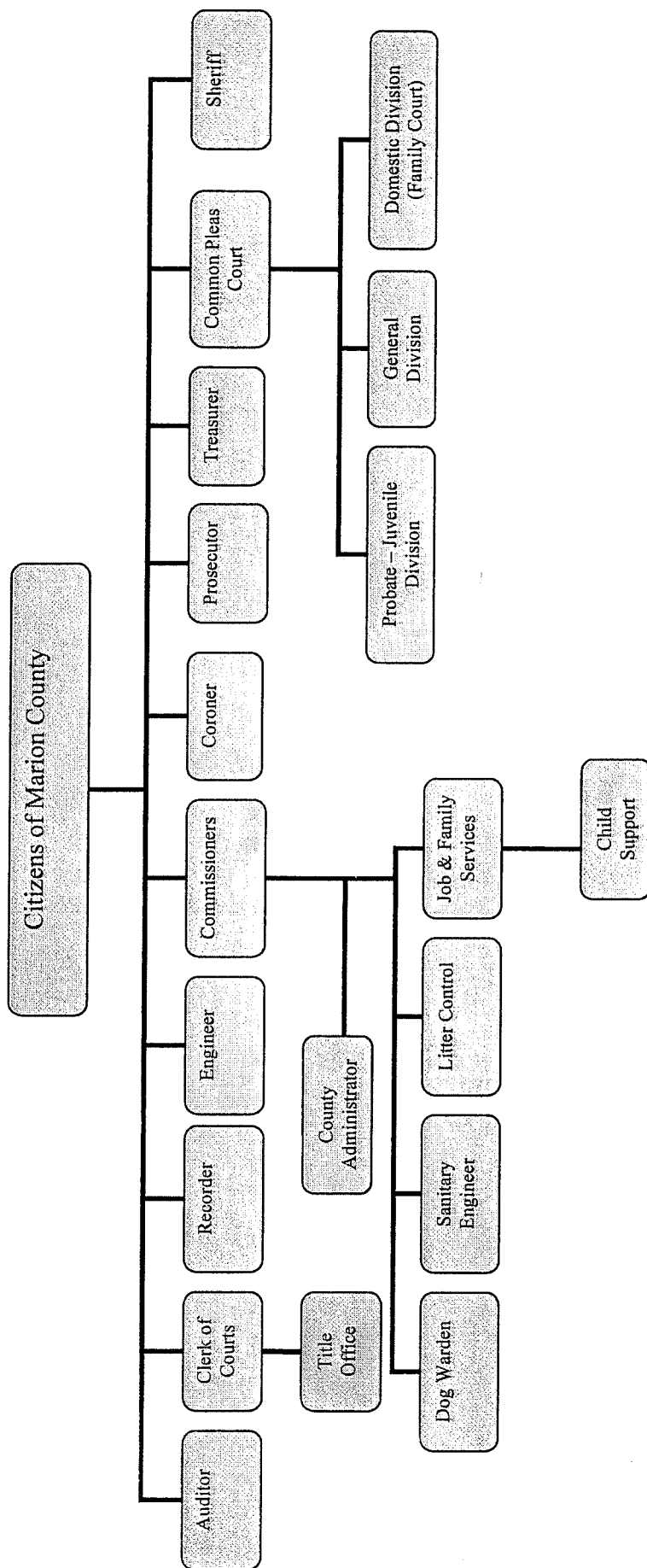
### LITTER CONTROL

Angela Carbeta

### VETERANS SERVICE COMMISSION

Richard Reish

MARION COUNTY, OHIO ORGANIZATIONAL CHART



OFFICERS AND APPOINTED BOARD

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

# 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, 2006

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.



*Oliver S. Cox*

President

*Jeffrey R. Emer*

Executive Director

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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, 2007, 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, 2007, 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 Mental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2008, 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.

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.



**Mary Taylor, CPA**  
Auditor of State

June 6, 2008

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
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, 2007. 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, Mental 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 2007. 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, conservation and recreation, and intergovernmental. 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** - These services are provided on a charge for services basis and are intended to recover all or most of the costs of the services provided. The County's sanitary sewer operations are reported here.

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
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, Mental 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, 2007  
Unaudited

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Table 1 provides a summary of the County's net assets for 2007 and 2006.

Table 1  
Net Assets

	Governmental Activities		Business-Type Activity		Total	
	2007	2006	2007	2006	2007	2006
<u>Assets</u>						
Current and Other Assets	\$41,853,191	\$40,702,420	\$3,096,957	\$2,562,581	\$44,950,148	\$43,265,001
Capital Assets, Net	57,342,535	56,358,647	8,434,507	8,652,769	65,777,042	65,011,416
Total Assets	99,195,726	97,061,067	11,531,464	11,215,350	110,727,190	108,276,417
<u>Liabilities</u>						
Current and Other Liabilities	12,812,636	13,418,815	42,075	29,203	12,854,711	13,448,018
Long-Term Liabilities	10,607,475	10,867,482	2,739,320	2,876,593	13,346,795	13,744,075
Total Liabilities	23,420,111	24,286,297	2,781,395	2,905,796	26,201,506	27,192,093
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	49,187,346	47,464,227	5,784,359	5,868,440	54,971,705	53,332,667
Restricted	22,115,405	21,436,262	0	0	22,115,405	21,436,262
Unrestricted	4,472,864	3,874,281	2,965,710	2,441,114	7,438,574	6,315,395
Total Net Assets	\$75,775,615	\$72,774,770	\$8,750,069	\$8,309,554	\$84,525,684	\$81,084,324

Total net assets for governmental activities had a modest 4 percent increase from the prior year. As reflected in the above table, there was little change in assets, liabilities, or net assets.

For the business-type activity, there was a sizable 21 percent increase in current and other assets, primarily from a \$474,000 increase in cash and cash equivalents. This resulted from an increase in revenues and a slight decrease in expenses for 2007. There was also a corresponding increase in unrestricted net assets.

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
Unaudited

Table 2 reflects the change in net assets for 2007 and 2006.

Table 2  
Change in Net Assets

	Governmental Activities		Business-Type Activity		Total	
	2007	2006	2007	2006	2007	2006
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$5,717,585	\$5,489,643	\$1,172,195	\$1,072,083	\$6,889,780	\$6,561,726
Operating Grants, Contributions, and Interest	22,345,531	21,481,219	0	0	22,345,531	21,481,219
Capital Grants, Contributions, and Interest	1,368,720	5,516,629	292,385	91,878	1,661,105	5,608,507
Total Program Revenues	29,431,836	32,487,491	1,464,580	1,163,961	30,896,416	33,651,452
General Revenues						
Property Taxes	8,687,189	7,686,655	0	0	8,687,189	7,686,655
Sales Taxes	7,189,172	6,677,483	0	0	7,189,172	6,677,483
Grants and Entitlements not Restricted to Other Programs	1,818,914	1,566,057	0	0	1,818,914	1,566,057
Interest	2,035,081	1,700,569	37,167	46,190	2,072,248	1,746,759
Other	1,321,586	1,926,596	7,345	1,681	1,328,931	1,928,277
Total General Revenues	21,051,942	19,557,360	44,512	47,871	21,096,454	19,605,231
Total Revenues	50,483,778	52,044,851	1,509,092	1,211,832	51,992,870	53,256,683
<u>Program Expenses</u>						
General Government						
Legislative and Executive	6,865,354	6,559,522	0	0	6,865,354	6,559,522
Intergovernmental	178,628	0	0	0	178,628	0
Judicial	2,160,259	2,052,712	0	0	2,160,259	2,052,712
Public Safety	9,906,723	9,581,353	0	0	9,906,723	9,581,353
Public Works	3,186,953	5,310,612	0	0	3,186,953	5,310,612
Intergovernmental	830,770	0	0	0	830,770	0
Health	7,928,161	7,700,613	0	0	7,928,161	7,700,613
Intergovernmental	1,087,960	0	0	0	1,087,960	0
Human Services	14,559,161	13,166,131	0	0	14,559,161	13,166,131
Conservation and Recreation	13,000	226,051	0	0	13,000	226,051
Intergovernmental	185,000	0	0	0	185,000	0
Intergovernmental	0	1,016,777	0	0	0	1,016,777
Interest and Fiscal Charges	484,721	571,803	0	0	484,721	571,803
Sewer District	0	0	1,164,820	1,175,071	1,164,820	1,175,071
Total Expenses	47,386,690	46,185,574	1,164,820	1,175,071	48,551,510	47,360,645

(continued)

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
Unaudited

Table 2  
Change in Net Assets  
(continued)

	Governmental Activities		Business-Type Activity		Total	
	2007	2006	2007	2006	2007	2006
Excess of Revenues Over Expenses Before Transfers	\$3,097,088	\$5,859,277	\$344,272	\$36,761	\$3,441,360	\$5,896,038
Transfers	(96,243)	0	96,243	0	0	0
Change in Net Assets	3,000,845	5,859,277	440,515	36,761	3,441,360	5,896,038
Net Assets at Beginning of Year	72,774,770	66,915,493	8,309,554	8,272,793	81,084,324	75,188,286
Net Assets at End of Year	\$75,775,615	\$72,774,770	\$8,750,069	\$8,309,554	\$84,525,684	\$81,084,324

For governmental activities, the most significant change in revenues from the prior year was in capital grants, contributions, and interest program revenues. This decrease is from two bridges contributed by the Ohio Department of Transportation to the County in 2006, in the amount of \$4,819,706. In 2007, a developer contributed a road, in the amount of \$539,549. Property tax revenues increased from the passage of a Mental Health replacement levy in 2006 along with a new Senior Center levy.

For the business-type activity, charges for services revenues increased due to a rate increase.

The most significant changes in expenses for governmental activities were for public works, human services, and intergovernmental programs. During 2007, the County Engineer actually did more infrastructure improvements than in the prior year; however, the above table reflects a decrease in public works expenses. The difference is that much of the work in 2007 was capitalized while work done in the prior year was primarily routine maintenance activities and non-capital in nature. Human services expenses increased from providing additional child care and vocational training to needy families within the County. Intergovernmental expenses increased from roads, culverts, and traffic signals constructed and donated to the State of Ohio, in the amount of \$830,770, and from contributions to the Marion-Crawford Mental Health Board.

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.

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
Unaudited

Table 3  
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2007	2006	2007	2006
General Government				
Legislative and Executive	\$6,865,354	\$6,559,522	\$4,175,738	\$3,871,114
Intergovernmental	178,628	0	178,628	0
Judicial	2,160,259	2,052,712	820,536	782,108
Public Safety	9,906,723	9,581,353	5,937,141	6,192,120
Public Works	3,186,953	5,310,612	(2,719,424)	(4,935,687)
Intergovernmental	830,770	0	830,770	0
Health	7,928,161	7,700,613	5,021,025	4,196,113
Intergovernmental	1,087,960	0	1,087,960	0
Human Services	14,559,161	13,166,131	1,962,898	1,780,928
Conservation and				
Recreation	13,000	226,051	(10,139)	222,807
Intergovernmental	185,000	0	185,000	0
Intergovernmental	0	1,016,777	0	1,016,777
Interest and Fiscal Charges	484,721	571,803	484,721	571,803
Total Expenses	\$47,386,690	\$46,185,574	\$17,954,854	\$13,698,083

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 mental 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 expenses is 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.

Although the total cost of services maintained relatively the same, the amount received from program revenues decreased from significant capital contributions received in 2006 for public works projects.

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
Unaudited

**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

The County's major governmental funds are the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Mental Disabilities funds. The fund balance in the General Fund increased 13 percent. Revenues increased by almost 9 percent in 2007; expenditures only increased a little over 5 percent.

Fund balance in the Job and Family Services fund increased significantly. Although both revenues and expenditures increased from the prior year, revenues increased over 16 percent compared to an increase in expenditures of 10.6 percent.

The fund balance in the Motor Vehicle Gasoline Tax fund increased over 28 percent due to fewer resources being transferred out.

Fund balance in the Children Services fund increased slightly.

Fund balance in the Mental Disabilities fund decreased slightly.

**BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS**

The County's enterprise fund is the Sewer District fund. A rate increase resulted in an increase in charges for services revenues and operating expenses decreased slightly. The result, a 5 percent increase in net assets.

**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. While changes from the original to final budget for revenues were not significant, actual revenues were 12 percent higher than final estimates. Charges for services increased from juvenile detention and sheriff fees. Interest revenues increased from the rise in interest rates. Changes in appropriations from the original to final budget, as well as comparisons to the actual amounts for expenditures, were not significant.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2007, was \$49,187,346 and \$5,784,359, 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. Capital assets did not change significantly from 2006 to 2007.

During 2007, the County refunded \$9,395,000 in general obligation and special assessment bonds by issuing various purpose general obligation bonds, in the amount of \$9,955,000.

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
Unaudited

At December 31, 2007, the County's outstanding debt included \$3,336,000 in general obligation notes, \$11,251,275 in general obligation bonds, \$73,443 in special assessment bonds, and \$448,912 in Issue II loans. Of this amount, \$2,709,481 will be repaid from the business-type activity.

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

**CURRENT ISSUES**

The County paid \$100,000 on the Legacy Crossing general obligation note that was due May 1, 2008, leaving a remaining balance to rollover of \$2,485,000. The new note has an interest rate of 2.25 percent and will mature on April 29, 2009.

**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, 2007  
Component Unit as of June 30, 2007

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	Marca Industries
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$26,070,395	\$2,721,817	\$28,792,212	\$0
Cash and Cash Equivalents in Segregated Accounts	37,344	0	37,344	59,958
Cash and Cash Equivalents with Fiscal Agent	151,058	0	151,058	0
Investments in Segregated Accounts	0	0	0	52,193
Accounts Receivable	117,868	314,543	432,411	73,289
Due from Primary Government	0	0	0	335
Sales Taxes Receivable	1,111,908	0	1,111,908	0
Accrued Interest Receivable	210,457	0	210,457	0
Due from Other Governments	5,540,185	0	5,540,185	0
Internal Balances	(1,264)	1,264	0	0
Prepaid Items	0	0	0	12,339
Materials and Supplies Inventory	0	0	0	23,082
Property Taxes Receivable	8,184,622	0	8,184,622	0
Loans Receivable	96,803	0	96,803	0
Payment in Lieu of Taxes Receivable	55,735	0	55,735	0
Special Assessments Receivable	133,996	0	133,996	0
Workers' Compensation Deposit	0	0	0	1,000
Unamortized Issuance Costs	144,084	59,333	203,417	0
Nondepreciable Capital Assets	8,716,313	177,568	8,893,881	0
Depreciable Capital Assets, Net	48,626,222	8,256,939	56,883,161	103,467
<b>Total Assets</b>	<b>99,195,726</b>	<b>11,531,464</b>	<b>110,727,190</b>	<b>325,663</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	408,050	8,133	416,183	26,071
Accounts Payable	564,326	16,343	580,669	24,900
Due to Other Governments	856,093	9,802	865,895	0
Due to Component Unit	335	0	335	0
Due to External Party	2,978	0	2,978	0
Accrued Interest Payable	125,316	7,797	133,113	0
Notes Payable	3,336,000	0	3,336,000	0
Deferred Revenue	7,519,538	0	7,519,538	0
Long-Term Liabilities				
Due Within One Year	1,136,059	156,085	1,292,144	15,582
Due in More Than One Year	9,471,416	2,583,235	12,054,651	42,040
<b>Total Liabilities</b>	<b>23,420,111</b>	<b>2,781,395</b>	<b>26,201,506</b>	<b>108,593</b>
<b><u>Net Assets</u></b>				
Invested in Capital Assets, Net of Related Debt	49,187,346	5,784,359	54,971,705	45,845
Restricted for:				
Debt Service	869,624	0	869,624	0
Capital Projects	2,427,152	0	2,427,152	0
Public Safety	2,488,924	0	2,488,924	0
Public Works	2,695,152	0	2,695,152	0
Health	5,413,541	0	5,413,541	0
Human Services	7,176,222	0	7,176,222	0
Other Purposes	1,044,790	0	1,044,790	0
Unrestricted	4,472,864	2,965,710	7,438,574	171,225
<b>Total Net Assets</b>	<b>\$75,775,615</b>	<b>\$8,750,069</b>	<b>\$84,525,684</b>	<b>\$217,070</b>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Activities  
Primary Government For the Year Ended December 31, 2007  
Component Unit For the Year Ended June 30, 2007

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest
<b><u>Governmental Activities</u></b>				
General Government				
Legislative and Executive	6,865,354	\$2,598,005	\$91,611	\$0
Intergovernmental	178,628	0	0	0
Judicial	2,160,259	1,212,057	127,666	0
Public Safety	9,906,723	1,200,579	2,769,003	0
Public Works	3,186,953	194,094	4,499,371	1,212,912
Intergovernmental	830,770	0	0	0
Health	7,928,161	183,404	2,654,030	69,702
Intergovernmental	1,087,960	0	0	0
Human Services	14,559,161	329,446	12,203,850	62,967
Conservation and Recreation	13,000	0	0	23,139
Intergovernmental	185,000	0	0	0
Interest and Fiscal Charges	484,721	0	0	0
Total Governmental Activities	47,386,690	5,717,585	22,345,531	1,368,720
<b><u>Business-Type Activity</u></b>				
Sewer District	1,164,820	1,172,195	0	292,385
Total Primary Government	\$48,551,510	\$6,889,780	\$22,345,531	\$1,661,105
<b><u>Component Unit</u></b>				
Marca Industries	\$803,527	\$683,285	\$85,523	\$0

**General Revenues**

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets at Beginning of Year

Net Assets at End of Year

See accompanying notes to the basic financial statements



Net (Expense) Revenue and Change in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activity	Total	Marca Industries
(\$4,175,738)	\$0	(\$4,175,738)	\$0
(178,628)	0	(178,628)	0
(820,536)	0	(820,536)	0
(5,937,141)	0	(5,937,141)	0
2,719,424	0	2,719,424	0
(830,770)	0	(830,770)	0
(5,021,025)	0	(5,021,025)	0
(1,087,960)	0	(1,087,960)	0
(1,962,898)	0	(1,962,898)	0
10,139	0	10,139	0
(185,000)	0	(185,000)	0
(484,721)	0	(484,721)	0
(17,954,854)	0	(17,954,854)	0
0	299,760	299,760	0
(17,954,854)	299,760	(17,655,094)	0
0	0	0	(34,719)
2,217,466	0	2,217,466	0
918,955	0	918,955	0
2,898,988	0	2,898,988	0
308,547	0	308,547	0
1,583,189	0	1,583,189	0
760,044	0	760,044	0
7,189,172	0	7,189,172	0
1,818,914	0	1,818,914	0
2,035,081	37,167	2,072,248	8,149
1,321,586	7,345	1,328,931	4,000
21,051,942	44,512	21,096,454	12,149
(96,243)	96,243	0	0
20,955,699	140,755	21,096,454	12,149
3,000,845	440,515	3,441,360	(22,570)
72,774,770	8,309,554	81,084,324	239,640
<u>\$75,775,615</u>	<u>\$8,750,069</u>	<u>\$84,525,684</u>	<u>\$217,070</u>

**Marion County, Ohio**  
Balance Sheet  
**Governmental Funds**  
December 31, 2007

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$6,685,574	\$1,205,773	\$716,685
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	3,283	0	0
Sales Taxes Receivable	1,111,908	0	0
Accrued Interest Receivable	210,457	0	0
Due from Other Governments	1,029,705	245,412	2,165,837
Interfund Receivable	578,930	90	0
Property Taxes Receivable	2,285,863	0	0
Loans Receivable	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
<b>Total Assets</b>	<b><u>\$11,905,720</u></b>	<b><u>\$1,451,275</u></b>	<b><u>\$2,882,522</u></b>
<b><u>Liabilities and Fund Balances</u></b>			
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$158,222	\$60,581	\$35,651
Accounts Payable	68,959	299,253	32,743
Due to Other Governments	305,279	59,153	312,507
Interfund Payable	460	344	0
Due to Component Unit	0	0	0
Due to External Party	458	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Deferred Revenue	3,808,651	0	1,808,603
<b>Total Liabilities</b>	<b><u>4,342,029</u></b>	<b><u>419,331</u></b>	<b><u>2,189,504</u></b>
<b><u>Fund Balances</u></b>			
Reserved for Encumbrances	301,723	231,989	220,824
Reserved for Interfund Receivable	489,716	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Reported in			
General Fund	6,772,252	0	0
Special Revenue Funds	0	799,955	472,194
Debt Service Fund	0	0	0
Capital Projects Funds	0	0	0
<b>Total Fund Balances</b>	<b><u>7,563,691</u></b>	<b><u>1,031,944</u></b>	<b><u>693,018</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$11,905,720</u></b>	<b><u>\$1,451,275</u></b>	<b><u>\$2,882,522</u></b>

See accompanying notes to the basic financial statements

Children Services	Mental Disabilities	Other Governmental	Total Governmental Funds
\$5,152,257	\$4,386,439	\$7,923,667	\$26,070,395
32,637	0	4,707	37,344
0	151,058	0	151,058
36	114,521	28	117,868
0	0	0	1,111,908
0	0	0	210,457
373,068	767,010	959,153	5,540,185
4,333	0	273,770	857,123
1,389,898	2,662,467	1,846,394	8,184,622
0	0	96,803	96,803
0	0	55,735	55,735
0	0	133,996	133,996
<u>\$6,952,229</u>	<u>\$8,081,495</u>	<u>\$11,294,253</u>	<u>\$42,567,494</u>

\$39,403	\$59,990	\$54,203	\$408,050
63,282	26,096	73,993	564,326
38,402	70,521	70,231	856,093
374	0	857,209	858,387
0	335	0	335
0	0	2,520	2,978
0	0	17,921	17,921
0	0	851,000	851,000
1,652,230	3,147,758	2,685,326	13,102,568
<u>1,793,691</u>	<u>3,304,700</u>	<u>4,612,403</u>	<u>16,661,658</u>

342	224,499	357,008	1,336,385
0	0	273,626	763,342
0	0	88,383	88,383
0	0	0	6,772,252
5,158,196	4,552,296	4,085,719	15,068,360
0	0	901,531	901,531
0	0	975,583	975,583
<u>5,158,538</u>	<u>4,776,795</u>	<u>6,681,850</u>	<u>25,905,836</u>
<u>\$6,952,229</u>	<u>\$8,081,495</u>	<u>\$11,294,253</u>	<u>\$42,567,494</u>

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**Marion County, Ohio**  
 Reconciliation of Total Governmental Fund Balances  
 to Net Assets of Governmental Activities  
 December 31, 2007

Total Governmental Fund Balances		\$25,905,836
 <b>Amounts reported for governmental activities on the statement of net assets are different because of the following:</b>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		57,342,535
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:		
Sales Taxes Receivable	592,565	
Accrued Interest Receivable	178,558	
Due from Other Governments	3,966,569	
Property Taxes Receivable	720,819	
Special Assessments Receivable	124,519	
		5,583,030
Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.		144,084
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Accrued Interest Payable	(107,395)	
Notes Payable	(2,485,000)	
General Obligation Bonds Payable	(8,941,275)	
Special Assessment Bonds Payable	(73,443)	
Issue II Loans Payable	(49,431)	
Compensated Absences Payable	(1,543,326)	
		(13,199,870)
Net Assets of Governmental Activities		\$75,775,615

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, 2007

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<b><u>Revenues</u></b>			
Property Taxes	\$2,201,549	\$0	\$0
Sales Taxes	7,276,501	0	0
Special Assessments	0	0	0
Charges for Services	3,539,063	272,596	108,956
Licenses and Permits	4,453	0	0
Fines and Forfeitures	260,212	0	30,572
Intergovernmental	2,030,363	8,826,205	4,309,755
Interest	1,929,032	0	13,179
Other	283,079	3,192	232,534
<b>Total Revenues</b>	<b>17,524,252</b>	<b>9,101,993</b>	<b>4,694,996</b>
<b><u>Expenditures</u></b>			
Current			
General Government			
Legislative and Executive	5,333,190	0	0
Intergovernmental	178,628	0	0
Judicial	1,815,938	0	0
Public Safety	7,265,071	0	0
Public Works	12,815	0	4,427,471
Health	229,083	0	0
Intergovernmental	11,530	0	0
Human Services	295,060	8,753,572	0
Conservation and Recreation	13,000	0	0
Intergovernmental	185,000	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Issuance Costs	0	0	0
<b>Total Expenditures</b>	<b>15,339,315</b>	<b>8,753,572</b>	<b>4,427,471</b>
Excess of Revenues Over (Under) Expenditures	2,184,937	348,421	267,525
<b><u>Other Financing Sources (Uses)</u></b>			
Sale of Capital Assets	2,608	0	0
Notes Issued	0	0	0
Refunding General Obligation Bonds Issued	0	0	0
Refunding Special Assessment Bonds Issued	0	0	0
Premium on Refunding General Obligation Bonds Issued	0	0	0
Premium on Refunding Special Assessment Bonds Issued	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0
Transfers - In	45,185	278,479	11,000
Transfers - Out	(1,337,422)	0	(124,162)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,289,629)</b>	<b>278,479</b>	<b>(113,162)</b>
Changes in Fund Balances	895,308	626,900	154,363
Fund Balances at Beginning of Year	6,668,383	405,044	538,655
Fund Balances at End of Year	<b>\$7,563,691</b>	<b>\$1,031,944</b>	<b>\$693,018</b>

See accompanying notes to the basic financial statements

Children Services	Mental Disabilities	Other Governmental	Total Governmental Funds
\$1,533,099	\$2,899,172	\$1,988,142	\$8,621,962
0	0	0	7,276,501
0	0	80,935	80,935
56,850	0	1,170,517	5,147,982
0	0	157,186	161,639
0	0	81,509	372,293
2,461,313	2,533,013	5,385,527	25,546,176
0	0	24,778	1,966,989
56,849	661,779	165,010	1,402,443
<u>4,108,111</u>	<u>6,093,964</u>	<u>9,053,604</u>	<u>50,576,920</u>
0	0	664,217	5,997,407
0	0	0	178,628
0	0	289,806	2,105,744
0	0	2,457,291	9,722,362
0	0	230,549	4,670,835
0	6,243,804	912,171	7,385,058
0	0	1,076,430	1,087,960
4,071,538	0	1,264,764	14,384,934
0	0	0	13,000
0	0	0	185,000
0	0	1,577,479	1,577,479
0	0	3,151,477	3,151,477
0	0	471,181	471,181
0	0	150,011	150,011
<u>4,071,538</u>	<u>6,243,804</u>	<u>12,245,376</u>	<u>51,081,076</u>
<u>36,573</u>	<u>(149,840)</u>	<u>(3,191,772)</u>	<u>(504,156)</u>
0	0	0	2,608
0	0	2,485,000	2,485,000
0	0	9,844,713	9,844,713
0	0	110,287	110,287
0	0	49,737	49,737
0	0	1,097	1,097
0	0	(9,851,499)	(9,851,499)
0	0	1,277,616	1,612,280
0	0	(150,696)	(1,612,280)
<u>0</u>	<u>0</u>	<u>3,766,255</u>	<u>2,641,943</u>
36,573	(149,840)	574,483	2,137,787
<u>5,121,965</u>	<u>4,926,635</u>	<u>6,107,367</u>	<u>23,768,049</u>
<u>\$5,158,538</u>	<u>\$4,776,795</u>	<u>\$6,681,850</u>	<u>\$25,905,836</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, 2007

Changes in Fund Balances - Total Governmental Funds \$2,137,787

**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	1,035,865	
Capital Contributions - Nondepreciable Capital Assets	87,929	
Capital Outlay - Depreciable Capital Assets	1,966,122	
Capital Contributions - Depreciable Capital Assets	451,620	
Depreciation	<u>(2,339,152)</u>	1,202,384

The book value of capital assets is removed from the capital asset account on the statement of net assets when sold or disposed of resulting in a gain or loss on disposal of capital assets on the statement of activities.

Sale of Capital Assets	(2,608)	
Loss on Disposal of Capital Assets	<u>(215,888)</u>	(218,496)

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

Property Taxes	65,227	
Sales Taxes	(87,329)	
Special Assessments	(45,264)	
Intergovernmental	(613,594)	
Interest	115,526	
Other	<u>(67,257)</u>	(632,691)

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	2,585,000	
Payment to Refunding Bond Escrow Agent	9,851,499	
General Obligation Bonds Payable	513,238	
Special Assessment Bonds Payable	36,762	
Issue II Loans Payable	<u>16,477</u>	13,002,976

Note and bond proceeds are other financing sources in the governmental funds, but the issuance increases long-term liabilities 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.

General Obligation Notes	(2,485,000)	
General Obligation Bonds	(9,844,713)	
Special Assessment Bonds	(110,287)	
Premium on General Obligation Bonds Issued	(49,737)	
Premium on Special Assessment Bonds Issued	(1,097)	
Amortization of Premium	<u>3,018</u>	(12,487,816)

(continued)



**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, 2007  
 (continued)

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of net assets. Accounting losses are amortized over the life of the new debt on the statement of activities.		
Accrued Interest Payable	\$7,770	
Amortization of Accounting Loss	<u>(18,401)</u>	(10,631)
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.		
Unamortized Issuance Costs	150,011	
Amortization of Issuance Costs	<u>(5,927)</u>	144,084
Compensated absences 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.		
		<u>(136,752)</u>
Change in Net Assets of Governmental Activities		<u><u>\$3,000,845</u></u>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund**  
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Property Taxes	\$2,217,540	\$2,217,540	\$2,164,655	(\$52,885)
Sales Taxes	6,611,000	6,611,000	7,249,498	638,498
Charges for Services	2,903,982	3,054,313	3,552,151	497,838
Licenses and Permits	4,315	4,315	4,478	163
Fines and Forfeitures	134,000	134,000	253,768	119,768
Intergovernmental	1,995,833	1,995,833	1,981,556	(14,277)
Interest	1,518,000	1,518,000	2,040,802	522,802
Other	100,018	100,803	285,928	185,125
<b>Total Revenues</b>	<b>15,484,688</b>	<b>15,635,804</b>	<b>17,532,836</b>	<b>1,897,032</b>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	5,782,828	5,697,088	5,055,283	641,805
Judicial	1,968,880	1,971,892	1,887,895	83,997
Public Safety	7,153,034	7,506,815	7,321,763	185,052
Public Works	13,800	13,800	13,111	689
Health	302,656	343,450	266,373	77,077
Human Services	308,810	344,575	336,070	8,505
Conservation and Recreation	13,000	13,000	13,000	0
Other	715,395	610,380	444,468	165,912
Intergovernmental	375,158	375,158	375,158	0
<b>Total Expenditures</b>	<b>16,633,561</b>	<b>16,876,158</b>	<b>15,713,121</b>	<b>1,163,037</b>
Excess of Revenues Over (Under) Expenditures	(1,148,873)	(1,240,354)	1,819,715	3,060,069
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Capital Assets	500	500	2,608	2,108
Advances - In	115,000	115,000	166,540	51,540
Advances - Out	(15,000)	(22,000)	(14,000)	8,000
Transfers - In	30,719	34,021	45,185	11,164
Transfers - Out	(1,197,360)	(1,507,114)	(1,337,422)	169,692
<b>Total Other Financing Sources (Uses)</b>	<b>(1,066,141)</b>	<b>(1,379,593)</b>	<b>(1,137,089)</b>	<b>242,504</b>
<b>Changes in Fund Balance</b>	<b>(2,215,014)</b>	<b>(2,619,947)</b>	<b>682,626</b>	<b>3,302,573</b>
Fund Balance at Beginning of Year	4,863,386	4,863,386	4,863,386	0
Prior Year Encumbrances Appropriated	364,939	364,939	364,939	0
<b>Fund Balance at End of Year</b>	<b>\$3,013,311</b>	<b>\$2,608,378</b>	<b>\$5,910,951</b>	<b>\$3,302,573</b>

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$296,805	\$296,805	\$272,696	(\$24,109)
Intergovernmental	8,597,995	8,694,066	8,845,541	151,475
Other	150,000	155,000	4,188	(150,812)
<b>Total Revenues</b>	<b>9,044,800</b>	<b>9,145,871</b>	<b>9,122,425</b>	<b>(23,446)</b>
<b><u>Expenditures</u></b>				
Current				
Human Services	9,364,800	9,649,235	9,309,194	340,041
Excess of Revenues Over (Under) Expenditures	(320,000)	(503,364)	(186,769)	316,595
<b><u>Other Financing Sources</u></b>				
Transfers - In	320,000	320,000	278,479	(41,521)
Changes in Fund Balance	0	(183,364)	91,710	275,074
Fund Balance at Beginning of Year	176,085	176,085	176,085	0
Prior Year Encumbrances Appropriated	484,326	484,326	484,326	0
<b>Fund Balance at End of Year</b>	<b>\$660,411</b>	<b>\$477,047</b>	<b>\$752,121</b>	<b>\$275,074</b>

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$60,000	\$60,000	\$98,190	\$38,190
Fines and Forfeitures	20,000	20,000	30,490	10,490
Intergovernmental	4,145,000	4,145,000	4,302,701	157,701
Interest	10,000	10,000	15,547	5,547
Other	495,000	495,000	232,534	(262,466)
<b>Total Revenues</b>	<b>4,730,000</b>	<b>4,730,000</b>	<b>4,679,462</b>	<b>(50,538)</b>
<b><u>Expenditures</u></b>				
Current				
Public Works	4,790,827	4,821,422	4,490,519	330,903
Excess of Revenues Over (Under) Expenditures	(60,827)	(91,422)	188,943	280,365
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	0	0	11,000	11,000
Transfers - Out	(139,173)	(124,673)	(124,162)	511
<b>Total Other Financing Sources (Uses)</b>	<b>(139,173)</b>	<b>(124,673)</b>	<b>(113,162)</b>	<b>11,511</b>
Changes in Fund Balance	(200,000)	(216,095)	75,781	291,876
Fund Balance at Beginning of Year	398,959	398,959	398,959	0
Prior Year Encumbrances Appropriated	17,686	17,686	17,686	0
<b>Fund Balance at End of Year</b>	<b>\$216,645</b>	<b>\$200,550</b>	<b>\$492,426</b>	<b>\$291,876</b>

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$1,560,000	\$1,560,000	\$1,510,221	(\$49,779)
Charges for Services	17,000	17,000	57,125	40,125
Intergovernmental	2,152,300	2,152,300	2,502,832	350,532
Other	36,500	36,500	39,455	2,955
<b>Total Revenues</b>	<b>3,765,800</b>	<b>3,765,800</b>	<b>4,109,633</b>	<b>343,833</b>
<b><u>Expenditures</u></b>				
Current				
Human Services	4,126,458	4,246,458	4,019,242	227,216
Excess of Revenues Over (Under) Expenditures	(360,658)	(480,658)	90,391	571,049
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(15,000)	(15,000)	0	15,000
Changes in Fund Balance	(375,658)	(495,658)	90,391	586,049
Fund Balance at Beginning of Year	4,993,313	4,993,313	4,993,313	0
Fund Balance at End of Year	<u>\$4,617,655</u>	<u>\$4,497,655</u>	<u>\$5,083,704</u>	<u>\$586,049</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  
**Mental Disabilities Fund**  
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$2,960,000	\$2,859,494	\$2,859,494	\$0
Intergovernmental	2,370,000	2,495,124	2,531,550	36,426
Other	710,500	980,729	798,593	(182,136)
<b>Total Revenues</b>	<b>6,040,500</b>	<b>6,335,347</b>	<b>6,189,637</b>	<b>(145,710)</b>
<b><u>Expenditures</u></b>				
Current				
Health	9,362,000	8,727,169	6,108,676	2,618,493
Changes in Fund Balance	(3,321,500)	(2,391,822)	80,961	2,472,783
Fund Balance at Beginning of Year	3,288,868	3,288,868	3,288,868	0
Prior Year Encumbrances Appropriated	638,421	638,421	638,421	0
<b>Fund Balance at End of Year</b>	<b>\$605,789</b>	<b>\$1,535,467</b>	<b>\$4,008,250</b>	<b>\$2,472,783</b>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Fund Net Assets  
**Enterprise Fund**  
December 31, 2007

	Sewer District
<b><u>Assets</u></b>	
<b><u>Current Assets</u></b>	
Equity in Pooled Cash and Cash Equivalents	\$2,721,817
Accounts Receivable	314,543
Interfund Receivable	1,264
Total Current Assets	3,037,624
<b><u>Noncurrent Assets</u></b>	
Unamortized Issuance Costs	59,333
Nondepreciable Capital Assets	177,568
Depreciable Capital Assets, Net	8,256,939
Total Noncurrent Assets	8,493,840
Total Assets	11,531,464
<b><u>Liabilities</u></b>	
<b><u>Current Liabilities</u></b>	
Accrued Wages Payable	8,133
Accounts Payable	16,343
Due to Other Governments	9,802
Accrued Interest Payable	7,797
General Obligation Bonds Payable	100,000
Issue II Loans Payable	41,621
Compensated Absences Payable	14,464
Total Current Liabilities	198,160
<b><u>Noncurrent Liabilities</u></b>	
General Obligation Bonds Payable	2,210,000
Issue II Loans Payable	357,860
Compensated Absences Payable	15,375
Total Long-Term Liabilities	2,583,235
Total Liabilities	2,781,395
<b><u>Net Assets</u></b>	
Invested in Capital Assets, Net of Related Debt	5,784,359
Unrestricted	2,965,710
Total Net Assets	\$8,750,069

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, 2007

	Sewer District
<b><u>Operating Revenues</u></b>	
Charges for Services	\$1,172,195
Other	7,345
Total Operating Revenues	1,179,540
<b><u>Operating Expenses</u></b>	
Personal Services	357,227
Fringe Benefits	58,815
Materials and Supplies	36,338
Contractual Services	180,660
Depreciation	334,873
Other	98,290
Total Operating Expenses	1,066,203
Operating Income	113,337
<b><u>Non-Operating Revenues (Expenses)</u></b>	
Interest Revenue	37,167
Interest Expense	(98,617)
Total Non-Operating Revenues (Expenses)	(61,450)
Income Before Contributions	51,887
Capital Contributions	388,628
Change in Net Assets	440,515
Net Assets at Beginning of Year	8,309,554
Net Assets at End of Year	\$8,750,069

See accompanying notes to the basic financial statements



**Marion County, Ohio**  
Statement of Cash Flows  
**Enterprise Fund**  
For the Year Ended December 31, 2007

	Sewer District
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>	
<b><u>Cash Flows from Operating Activities</u></b>	
Cash Received from Customers	\$1,109,443
Cash Received from Other Revenues	7,345
Cash Payments for Personal Services	(357,289)
Cash Payments for Fringe Benefits	(53,553)
Cash Payments for Materials and Supplies	(29,080)
Cash Payments for Contractual Services	(180,660)
Cash Payments for Other Expenses	(98,290)
	<u>397,916</u>
Net Cash Provided by Operating Activities	<u>397,916</u>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>	
Acquisition of Capital Assets	(20,368)
Cash Received from Tap-In Fees	292,385
Cash Payments for Principal on General Obligation Bonds	(95,000)
Cash Payments for Interest on General Obligation Bonds	(96,415)
Cash Payments for Principal on Issue II Loans	(41,621)
	<u>38,981</u>
Net Cash Provided by Capital and Related Financing Activities	<u>38,981</u>
<b><u>Cash Flows from Investing Activities</u></b>	
Interest Revenue	37,167
	<u>37,167</u>
Net Increase in Cash and Cash Equivalents	474,064
Cash and Cash Equivalents at Beginning of Year	2,247,753
	<u>2,247,753</u>
Cash and Cash Equivalents at End of Year	<u>\$2,721,817</u>
<b><u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u></b>	
Operating Income	\$113,337
<b><u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u></b>	
Depreciation	334,873
Changes in Assets and Liabilities	
Increase in Accounts Receivable	(62,368)
Increase in Interfund Receivable	(384)
Increase in Accrued Wages Payable	1,549
Increase in Accounts Payable	7,258
Increase in Due to Other Governments	4,303
Decrease in Compensated Absences Payable	(652)
	<u>(652)</u>
Net Cash Provided by Operating Activities	<u>\$397,916</u>

See accompanying notes to the basic financial statements

**Non-Cash Capital Related Transactions**

During 2007, governmental funds contributed capital assets, in the amount of \$96,243, to the Sewer District enterprise fund.

**Marion County, Ohio**  
Statement of Fiduciary Assets and Liabilities  
**Agency Funds**  
December 31, 2007

**Assets**

Equity in Pooled Cash and Cash Equivalents	\$8,507,510
Cash and Cash Equivalents in Segregated Accounts	1,150,085
Due from Other Governments	3,169,351
Due from External Party	2,978
Property Taxes Receivable	35,036,634
Special Assessments Receivable	<u>1,732,386</u>
 Total Assets	 <u><u>\$49,598,944</u></u>

**Liabilities**

Due to Employees	\$4,128
Due to Other Governments	42,486,076
Undistributed Assets	5,522,664
Deposits Held and Due to Others	1,150,085
Payroll Withholdings	<u>435,991</u>
 Total Liabilities	 <u><u>\$49,598,944</u></u>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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**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, Prosecuting Attorney, 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 Mental Retardation and 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 for which 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 Mental Retardation and Developmental Disabilities (MRDD). MARCA is under a contractual agreement with the Marion County Board of MRDD and provides sheltered employment for mentally retarded and handicapped adults in Marion County. The Marion County Board of MRDD 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 retarded and 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, 2007**

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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, 2007**

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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.

Mental Disabilities Fund - This fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled. 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.

Proprietary Fund

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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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 2007. 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, 2007**

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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, 2007, but were levied to finance 2008 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, 2007**

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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. A budget was not required to be prepared for the Dog and Kennel capital projects fund since the fund had no activity in 2007.

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 2007, 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, 2007.



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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 2007 was \$1,929,032, which includes \$1,733,847, 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, 2007**

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**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.

**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. 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. Bond premiums are presented as an addition to the face amount of bonds payable.

On the governmental fund financial statements, issuance costs and bond premiums are recognized in the current period.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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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. The County did not have any net assets restricted by enabling legislation at December 31, 2007.

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, 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, 2007**

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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**

For 2007, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues", and GASB Statement No. 50, "Pension Disclosures".

GASB Statement No. 45 improves the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of OPEB costs over a period that approximates employees' years of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. An OPEB liability at transition was determined in accordance with this Statement for the Ohio Public Employees Retirement System postemployment healthcare plan, in the amount of \$94,754, which is the same as the previously reported liability.

GASB Statement No. 48 addresses how to account for the exchange of an interest in expected cash flows from collecting specific receivables or specific future revenues for immediate cash payments. The statement established criteria used to determine whether the transaction should be recorded as revenue or as a liability (a sale or a collateralized borrowing). The implementation of this statement did not result in any change to the financial statements.

GASB Statement No. 50 requires employers contributing to defined benefit pension plans to include the legal or contractual maximum contribution rates in the notes to the financial statements. The implementation of this statement did not result in any change to the financial statements.

**NOTE 4 - ACCOUNTABILITY AND COMPLIANCE**

**A. Accountability**

At December 31, 2007, the Capital Improvement, Dog and Kennel, and TIF Project capital projects funds had deficit fund balances, in the amount of \$350,069, \$83,906, and \$607,242, 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.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

**B. Compliance**

The Ditch Maintenance special revenue fund had final appropriations in excess of estimated resources and available balances, in the amount of \$5,088.

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

**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 Mental 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	\$895,308	\$626,900	\$154,363
<b><u>Increase (Decrease) Due To</u></b>			
Revenue Accruals:			
Accrued 2006, Received in Cash 2007	906,343	22	337,434
Accrued 2007, Not Yet Received in Cash	(859,319)	(245,502)	(357,234)
			(continued)

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

Changes in Fund Balance  
(continued)

	General	Job and Family Services	Motor Vehicle Gasoline Tax
Expenditure Accruals:			
Accrued 2006, Paid in Cash 2007	(\$529,254)	(\$521,301)	(\$219,803)
Accrued 2007, Not Yet Paid in Cash	533,378	419,331	380,901
Cash Adjustments:			
Unrecorded Activity 2006	358,253	265,912	4,379
Unrecorded Activity 2007	(395,888)	0	(113)
Advances - In	166,540	0	0
Advances - Out	(14,000)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(378,735)	(453,652)	(224,146)
Budget Basis	\$682,626	\$91,710	\$75,781

	Children Services	Mental Disabilities
GAAP Basis	\$36,573	(\$149,840)
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2006, Received in Cash 2007	156,899	590,375
Accrued 2007, Not Yet Received in Cash	(115,105)	(396,240)
Expenditure Accruals:		
Accrued 2006, Paid in Cash 2007	(99,491)	(183,406)
Accrued 2007, Not Yet Paid in Cash	141,461	156,942
Cash Adjustments:		
Unrecorded Activity 2006	45,333	155,178
Unrecorded Activity 2007	(68,211)	(142,071)
Nonbudgeted Activity	(6,726)	286,141
Encumbrances Outstanding at Year End (Budget Basis)	(342)	(236,118)
Budget Basis	\$90,391	\$80,961

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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**NOTE 6 - DEPOSITS AND INVESTMENTS**

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

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

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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

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

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

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

#### Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$12,796,245 of the County's bank balance of \$39,032,699 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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, 2007, the County had \$530,833 invested in STAR Ohio. STAR Ohio had an average maturity of 41 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.

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2007, consisted of accounts (billings for user charged services); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; loans; payments in lieu of taxes; and special assessments. All receivables are considered collectible in full and within one year, except for interfund, property taxes, loans, and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$33,699, will not be received within one year. As of December 31, 2007, delinquent special assessments were \$2,942.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community 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 2007. Principal, in the amount of \$11,965, was repaid during the year. Loans outstanding at December 31, 2007, were \$96,803. Loans receivable, in the amount of \$88,383, 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	\$17,710
Local Government	656,241
Homestead and Rollback	150,345
Tangible Personal Reimbursement	23,504
\$10,000 Personal Property Exemption	4,065
Grants	60,566
Charges for Services	86,224
Other	31,050
Total General Fund	1,029,705

(continued)

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Job and Family Services	
Grants	\$245,412
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	79,017
Motor Vehicle License Tax	873,915
Gasoline Tax	1,198,420
Fines and Forfeitures	1,979
Charges for Services	12,506
Total Motor Vehicle Gasoline Tax	2,165,837
Children Services	
Homestead and Rollback	77,437
Tangible Personal Reimbursement	24,483
\$10,000 Personal Property Exemption	4,234
Grants	266,703
Charges for Services	211
Total Children Services	373,068
Mental Disabilities	
Homestead and Rollback	156,320
Tangible Personal Reimbursement	42,600
\$10,000 Personal Property Exemption	7,367
Grants	560,723
Total Mental Disabilities	767,010
Total Major Funds	4,581,032
Nonmajor Funds	
Child Support Enforcement - Charges for Services	15,862
Mental Health - Homestead and Rollback	57,275
Mental Health - Tangible Personal Reimbursement	9,793
Mental Health - \$10,000 Personal Property Exemption	1,694
North Central Ohio Rehabilitation Center - Grants	265,941
Drug Law Enforcement - Fines and Forfeitures	10,040
Prison Reduction - Grants	141,942
Disaster Services - Grants	10,782
Felony Delinquent Care and Custody - Grants	336,294
Enhanced 911 - Fees	13,982

(continued)

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
DWI Education - Fines	\$247
Jail Reduction - Grants	22,303
Dog and Kennel - Fines and Forfeitures	814
Community Development Block Grant - Grants	840
Senior Service Levy - Homestead and Rollback	45,820
Senior Service Levy - \$10,000 Personal Property Exemption	1,355
Marca - Homestead and Rollback	15,487
Marca - Tangible Personal Reimbursement	4,897
Marca - \$10,000 Personal Property Exemption	847
Coliseum Levy - Tangible Personal Reimbursement	2,938
Total Nonmajor Funds	959,153
Total Governmental Activities	\$5,540,185
 Agency Funds	
Motor Vehicle License and Gasoline Tax	\$878,538
Municipal Permissive License Tax	85,823
Library Local Government	1,223,154
Local Government	887,856
Fines and Forfeitures	3,997
\$10,000 Personal Property Exemption	89,983
Total Agency Funds	\$3,169,351

**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.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

**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 2007 represent the collection of 2006 taxes. Real property taxes received in 2007 were levied after October 1, 2006, on the assessed values as of January 1, 2006, 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 2007 represent the collection of 2006 taxes. Public utility real and tangible personal property taxes received in 2007 became a lien on December 31, 2005, were levied after October 1, 2006, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Tangible personal property tax revenues received in 2007 (other than public utility property) represent the collection of 2007 taxes. Tangible personal property taxes received in 2007 were levied after October 1, 2006, on the true value as of December 31, 2006. In prior years, tangible personal property was assessed at 25 percent of true value for capital assets and 23 percent for inventory. The tangible personal property tax is being phased out. The assessment percentage for all property, including inventory, for 2007 is 12.5 percent. This will be reduced to 6.25 percent for 2008 and zero for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2007, 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 2007 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, 2007, was \$11.55 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2007 property tax receipts were based are as follows:

Category	Amount
Real Property	\$877,422,090
Public Utility Personal Property	60,531,060
Tangible Personal Property	73,803,180
Total Assessed Value	\$1,011,756,330

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

In 2006, the voters approved a .8 mill property tax levy for operating costs at the Senior Citizens Center which started collections in 2007.

**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 abatements 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 abated. The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvements have been paid or the agreement expires, whichever occurs first. Future development by those owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

**NOTE 11 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2007, was as follows:

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$606,059	\$0	\$0	\$606,059
Land Improvements	6,728,367	606,400	0	7,334,767
Construction in Progress	3,328,184	517,394	(3,070,091)	775,487
Total Nondepreciable Capital Assets	<u>10,662,610</u>	<u>1,123,794</u>	<u>(3,070,091)</u>	<u>8,716,313</u>
Depreciable Capital Assets				
Buildings	27,059,653	0	0	27,059,653
Improvements Other than Buildings	2,210,866	0	(11,691)	2,199,175
Roads, Bridges, Culverts, and Traffic Signals	35,360,881	4,816,411	(469,137)	39,708,155
Machinery and Equipment	2,999,110	270,401	(63,841)	3,205,670
Vehicles	3,293,820	401,021	(152,894)	3,541,947
Total Depreciable Capital Assets	<u>70,924,330</u>	<u>5,487,833</u>	<u>(697,563)</u>	<u>75,714,600</u>
Less Accumulated Depreciation for				
Buildings	(9,080,138)	(757,769)	0	(9,837,907)
Improvements Other than Buildings	(1,480,138)	(119,425)	9,548	(1,590,015)
Roads, Bridges, Culverts, and Traffic Signals	(10,650,246)	(998,429)	263,438	(11,385,237)
Machinery and Equipment	(2,045,878)	(187,112)	63,841	(2,169,149)
Vehicles	(1,971,893)	(276,417)	142,240	(2,106,070)
Total Accumulated Depreciation	<u>(25,228,293)</u>	<u>(2,339,152)</u>	<u>479,067</u>	<u>(27,088,378)</u>
Total Depreciable Capital Assets, Net	<u>45,696,037</u>	<u>3,148,681</u>	<u>(218,496)</u>	<u>48,626,222</u>
Governmental Activities Capital Assets, Net	<u>\$56,358,647</u>	<u>\$4,272,475</u>	<u>(\$3,288,587)</u>	<u>\$57,342,535</u>

**Marion County, Ohio**  
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During 2007, the County accepted contributions of nondepreciable and depreciable capital assets for governmental activities with a fair value of \$539,549.

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Depreciable Capital Assets				
Buildings	11,111,885	0	0	11,111,885
Machinery and Equipment	262,508	0	0	262,508
Vehicles	178,692	20,368	(22,314)	176,746
Sewer Lines	2,924,633	96,243	0	3,020,876
Total Depreciable Capital Assets	14,477,718	116,611	(22,314)	14,572,015
Less Accumulated Depreciation for				
Buildings	(5,329,905)	(250,802)	0	(5,580,707)
Machinery and Equipment	(128,999)	(12,561)	0	(141,560)
Vehicles	(154,467)	(12,696)	22,314	(144,849)
Sewer Lines	(389,146)	(58,814)	0	(447,960)
Total Accumulated Depreciation	(6,002,517)	(334,873)	22,314	(6,315,076)
Total Depreciable Capital Assets, Net	8,475,201	(218,262)	0	8,256,939
Business-Type Activity Capital Assets, Net	\$8,652,769	(\$218,262)	\$0	\$8,434,507

During 2007, business-type activities received capital assets from governmental funds with a fair value of \$96,243.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$558,746
Judicial	45,989
Public Safety	242,180
Public Works	1,148,559
Health	248,245
Human Services	95,433
Depreciation Expense - Governmental Activities	<u>\$2,339,152</u>

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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**NOTE 12 - INTERFUND RECEIVABLES/PAYABLES**

At December 31, 2007, the General Fund had an interfund receivable, in the amount of \$578,930; \$200 from the Job and Family Services Fund and \$578,730 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 \$90, from other governmental funds for services provided.

The Children Services fund had an interfund receivable, in the amount of \$4,333, from other governmental funds for services provided.

Other governmental funds had an interfund receivable, in the amount of \$273,770; \$144 from the Job and Family Services fund and \$273,626 from other governmental funds. These amounts are from providing cash flow resources until the receipt of grant moneys.

The Sewer District fund had an interfund receivable, in the amount of \$1,264; \$460 from the General Fund, \$374 from the Children Services fund, and \$430 from other governmental funds for services provided.

Interfund receivables in the General Fund and other governmental funds, in the amount of \$489,716 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	\$90,056,591
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
<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.

The County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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**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, 2007, members in state and local classifications contributed 9.5 percent of covered payroll, public safety members contributed 9.75 percent, and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2007 was 13.85 percent of covered payroll, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.17 percent of covered payroll. For the period January 1 through June 30, 2007, a portion of the County's contribution equal to 5 percent of covered payroll was allocated to fund the postemployment health care plan; for the period July 1 through December 31, 2007, this amount was increased to 6 percent. 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, 2007, 2006, and 2005 was \$1,742,117, \$1,844,277, and \$1,834,663, respectively; 92 percent has been contributed for 2007 and 100 percent for 2006 and 2005. Contributions to the member-directed plan for 2007 were \$35,757 made by the County and \$24,526 made by the plan members.



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
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**B. State Teachers Retirement System**

For certified teachers employed by the school for mental retardation and developmental disabilities, the County contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

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 contributions and earned interest matched by STRS funds multiplied 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 CP offers features of both the DBP and 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. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balance from the existing DBP into the DCP or CP. This option expired on December 31, 2001.

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 dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the fiscal year ended June 30, 2007, plan members were required to contribute 10 percent of their annual covered salary and the County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers.

The County's required contribution for pension obligations for the DBP for the years ended December 31, 2007, 2006, and 2005 was \$15,540, \$19,745 and \$24,764, respectively; 96 percent has been contributed for 2007 and 100 percent has been contributed for 2006 and 2005. There were no contributions for the DCP and CP for the fiscal year ended June 30, 2007.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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**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 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 2007, local government employers contributed 13.85 percent of covered payroll (17.17 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 5 percent of covered payroll from January 1 through June 30, 2007, and 6 percent from July 1 to December 31, 2007.

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, 2007, 2006, and 2005 was \$995,116, \$878,850, and \$770,389, respectively; 92 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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**B. State Teachers Retirement System**

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by STRS based on authority granted by State statute. STRS is funded on a pay-as-you-go basis.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2007, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$1,195.

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$4.1 billion at June 30, 2007. For the fiscal year ended June 30, 2007, net health care costs paid by STRS were \$265,558,000, and STRS had 122,934 eligible benefit recipients.

**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 Medical Mutual, 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, 2007**

**NOTE 17 - NOTES PAYABLE**

A summary of the note transactions for the year ended December 31, 2007, is as follows:

	Balance 12/31/06	Additions	Reductions	Balance 12/31/2007	Due Within One Year
Capital Projects Funds					
Legacy Crossing 4.5%					
May 4, 2006 4.5 %	\$2,585,000	\$0	\$2,585,000	\$0	\$0
May 3, 2007 4.5%		2,585,000	0	2,585,000	100,000
Menards 4.15%					
October 24, 2006 4.15%	751,000	0	751,000	0	0
October 23, 2007 4.15%		751,000		751,000	751,000
<b>Total Notes Payable</b>	<b>\$3,336,000</b>	<b>\$3,336,000</b>	<b>\$3,336,000</b>	<b>\$3,336,000</b>	<b>\$851,000</b>

On May 3, 2007, the County issued bond anticipation notes, in the amount of \$2,585,000, to 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 have an interest rate of 4.5 percent and matured on May 1, 2008.

On October 23, 2007, the County issued bond anticipation notes, in the amount of \$751,000, to 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 4.15 percent and will mature on October 22, 2008.

**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 Bonds			
Various Purpose	2001	3 - 5.05%	\$11,130,409
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	2001	3 - 5.05	269,591
Qu Qua Ditch Refunding	2007	4	110,287

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
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	Original Issue Date	Interest Rate	Original Issue Amount
Issue II Loans			
Bridges	1996	0%	\$247,155
Sewer South	2000	0	165,964
Sewer Improvements	1996	0	666,453

The County's long-term obligations activity for the year ended December 31, 2007, was as follows:

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
Various Purpose	\$9,284,711	\$0	\$9,284,711	\$0	\$0
Various Purpose Refunding	0	9,844,713	513,238	9,331,475	428,238
Bond Premium	0	49,737	2,696	47,041	0
Accounting Loss	0	(455,285)	(18,044)	(437,241)	0
Special Assessment Bonds					
Qu Qua Ditch	110,289	0	110,289	0	0
Qu Qua Ditch Refunding	0	110,287	36,762	73,525	36,762
Bond Premium	0	1,097	322	775	0
Accounting Loss	0	(1,214)	(357)	(857)	0
Issue II Loans	65,908	0	16,477	49,431	16,477
Other Long-Term Obligations					
Compensated Absences	1,406,574	328,949	192,197	1,543,326	654,582
Total Governmental Activities	<u>\$10,867,482</u>	<u>\$9,878,284</u>	<u>\$10,138,291</u>	<u>\$10,607,475</u>	<u>\$1,136,059</u>
<u>Business-Type Activity</u>					
General Obligation Bonds					
Sewer Improvements	\$2,405,000	\$0	\$95,000	\$2,310,000	\$100,000
Issue II Loans	441,102	0	41,621	399,481	41,621
Compensated Absences	30,491	0	652	29,839	14,464
Total Business-Type Activity	<u>\$2,876,593</u>	<u>\$0</u>	<u>\$137,273</u>	<u>\$2,739,320</u>	<u>\$156,085</u>

2001 Various Purpose General Obligation Bonds and Special Assessment Bonds

In 2001, the County issued \$11,130,409 in various purpose general obligation bonds and \$269,591 in special assessment bonds for constructing, equipping, and furnishing offices for the Job and Family Services Department, the administration building of County Justice Services, Marion-Hardin Correctional Center, the County Administration Building, and the County Animal Shelter, as well as to pay the costs for improving the QuQua Ditch. The bond issue included both serial and term bonds, in the amount of \$4,250,000 and \$7,150,000, respectively. These bonds were advance refunded in 2007.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
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2007 Various Purpose Refunding 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.

The net proceeds of \$9,851,499 (after payment of \$154,335 in underwriting fees, insurance, and other issuance costs, of which \$4,324 was refunded back to the County) were used to purchase U. S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation bonds. As a result, \$9,395,000 of the 2001 Various Purpose general obligation and special assessments bonds is considered to be defeased and the liability for those bonds has been removed from the County's long-term obligations.

Although the refunding resulted in the recognition of an accounting loss of \$456,499 for the year ended December 31, 2007, the County in effect lowered its aggregated debt service payments by \$550,560 over the next twenty-three years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$266,388.

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 Construction 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 of the bonds 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, 2007, \$9,049,300 of the refunded bonds were still outstanding.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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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 will be paid from the Sewer District enterprise fund.

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

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

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 , 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, Mental 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 Prosecutor, Delinquent Real Estate Tax Assessment Treasurer, Computerization, and Certificate of Title special revenue funds, and the Sewer District enterprise fund.

**Marion County, Ohio**  
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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 \$19,185,433 at December 31, 2007.

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

Year	General Obligation Bonds		Special Assessment Bonds		Issue II Loans
	Principal	Interest	Principal	Interest	Principal
2008	\$428,238	\$383,879	\$36,762	\$2,941	\$16,477
2009	443,237	365,749	36,763	1,471	16,477
2010	440,000	348,020	0	0	16,477
2011	305,000	330,420	0	0	0
2012	325,000	318,220	0	0	0
2013-2017	1,840,000	1,376,850	0	0	0
2018-2022	2,235,000	958,563	0	0	0
2023-2027	2,420,000	470,494	0	0	0
2028-2030	895,000	77,207	0	0	0
	<u>\$9,331,475</u>	<u>\$4,629,402</u>	<u>\$73,525</u>	<u>\$4,412</u>	<u>\$49,431</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
2008	100,000	93,565	41,621
2009	100,000	90,315	41,621
2010	105,000	86,815	41,621
2011	110,000	83,140	41,621
2012	115,000	79,015	41,621
2013-2017	640,000	323,887	174,781
2018-2022	780,000	181,488	16,595
2023-2027	360,000	23,936	0
	<u>\$2,310,000</u>	<u>\$962,161</u>	<u>\$399,481</u>



**Marion County, Ohio**  
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Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2007
Hospital Revenue Bonds		
Issued Prior to 1996	\$257,140,000	Not Known
1996 Hospital Revenue Bonds	29,715,000	\$10,750,000
Industrial Development Bonds		
Issued Prior to 1996	2,000,000	Not Known
Mortgage Revenue Bonds		
Hearthside Apartments	2,200,000	2,135,000
Revenue Bonds		
Cardinal One Portfolio	21,447,000	21,008,003
Avalon Lakes Project	8,950,000	8,950,000
YMCA	3,500,000	3,448,257
Turning Point	900,000	894,202
United Church Homes	5,480,000	5,480,000
Palace Theatre (\$1,500,000 Authorized)	100,000	100,000

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 2007, the following transfers were made:

		Transfers Out			
		General	Motor Vehicle Gasoline Tax	Other Governmental	Total
	General	\$0	\$7,685	\$37,500	\$45,185
Transfers In	Job and Family Services	278,479	0	0	278,479
	Motor Vehicle Gasoline Tax	11,000	0	0	11,000
	Other Governmental	1,047,943	116,477	113,196	1,277,616
	Total	\$1,337,422	\$124,162	\$150,696	\$1,612,280

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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**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, 2007, included mutual funds and federal agency securities. The mutual funds and federal agency securities have been presented as investments in segregated accounts on the statement of net assets.

MARCA had investments consisting of the following at June 30, 2007:

	Fair Value
Growth and Income Funds	\$41,432
Money Market Asset Funds	7,856
Federal Home Loan Mortgage Corporation Notes	2,905
Total	<u>\$52,193</u>

**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 78 percent of the accounts receivable at June 30, 2007, 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.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2007, 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.

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; from 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, 2007, follows:

	Balance 7/1/2007	Additions	Reductions	Balance 6/30/2007
Depreciable Capital Assets				
Property, Plant, and Equipment	\$418,718	\$7,850	\$0	\$426,568
Improvements	187,915	0	0	187,915
Computer Equipment	11,024	0	0	11,024
Total Depreciable Capital Assets	<u>617,657</u>	<u>7,850</u>	<u>0</u>	<u>625,507</u>
Less Accumulated Depreciation for				
Property, Plant, and Equipment	(329,791)	(24,265)	0	(354,056)
Improvements	(149,700)	(7,260)	0	(156,960)
Computer Equipment	(11,024)	0	0	(11,024)
Total Accumulated Depreciation	<u>(490,515)</u>	<u>(31,525)</u>	<u>0</u>	<u>(522,040)</u>
Capital Assets, Net	<u>\$127,142</u>	<u>(\$23,675)</u>	<u>\$0</u>	<u>\$103,467</u>

Long-Term Obligations

MARCA had long-term obligations at June 30, 2007, as follows:

	Interest Rate	Balance 7/1/2007	Additions	Reductions	Balance 6/30/2007	Due Within One Year
Notes Payable						
February 28, 1985	3%	\$26,789	\$0	\$5,803	\$20,986	\$5,930
January 4, 2006	4.5	45,832	0	9,196	36,636	9,652
Total Notes Payable		<u>\$72,621</u>	<u>\$0</u>	<u>\$14,999</u>	<u>\$57,622</u>	<u>\$15,582</u>

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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The note issued on February 28, 1985, is collateralized by MARCA's leasehold improvements, equipment, furniture, inventory, and accounts receivable. The note matures in 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 2011.

Principal requirements to retire these notes are as follows:

Year	Notes Payable
2008	\$15,582
2009	16,206
2010	16,856
2011	8,978
Total	\$57,622

**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 2007, the County contributed tax revenues of \$1,076,429 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, 2007**

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**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, 2007. 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 Mental Retardation and Developmental Disabilities (MRDD) entered into a contract with three other local MRDD 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 MRDD Board and then to the Corporation. The MRDD 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 2007, \$22,500 in contributions was made by the Marion County Board of MRDD 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 MRDD. 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 2007, the County paid membership dues of \$57,000 toward the operation of the Commission. Information can be obtained from the Marion County Regional Planning Commission, 222 West Center Street, Marion, Ohio 43302.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2007**

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**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 2007, 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 Mental Retardation and Developmental Disabilities (MRDD) 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 MRDD Boards. Clearwater is the administrator of various grant moneys for each of these Boards of MRDD. 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, 2007**

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**NOTE 24 - RELATED PARTY TRANSACTIONS**

During 2007, 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, \$85,523 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 \$3,026,231.

**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, 2007, to December 31, 2007, 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 EVENTS**

On May 1, 2008, the County issued bond anticipation notes, in the amount of \$2,485,000, to retire notes previously issued to construct infrastructure for Legacy Crossing. The notes have an interest rate of 2.25 percent and will mature on April 29, 2009.

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

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

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

**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.

**Dog and Kennel Fund** - To account for transfers from the General Fund and debt proceeds used to construct a new animal shelter facility. A budgetary schedule is not included for this fund since it was not required to be budgeted in 2007.

**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.

**TIF Project 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, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$4,347,623	\$901,531	\$2,674,513	\$7,923,667
Cash and Cash Equivalents in Segregated Accounts	4,707	0	0	4,707
Accounts Receivable	28	0	0	28
Due from Other Governments	934,984	0	24,169	959,153
Interfund Receivable	144	0	273,626	273,770
Property Taxes Receivable	1,570,572	0	275,822	1,846,394
Loans Receivable	96,803	0	0	96,803
Payment in Lieu of Taxes Receivable	0	0	55,735	55,735
Special Assessments Receivable	53,337	0	80,659	133,996
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$7,008,198	\$901,531	\$3,384,524	\$11,294,253
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$54,203	\$0	\$0	\$54,203
Accounts Payable	45,620	0	28,373	73,993
Due to Other Governments	69,442	0	789	70,231
Interfund Payable	138,690	0	718,519	857,209
Due to External Party	2,520	0	0	2,520
Accrued Interest Payable	0	0	17,921	17,921
Notes Payable	0	0	851,000	851,000
Deferred Revenue	2,249,788	0	435,538	2,685,326
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	2,560,263	0	2,052,140	4,612,403
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	273,833	0	83,175	357,008
Reserved for Interfund Receivable	0	0	273,626	273,626
Reserved for Loans Receivable	88,383	0	0	88,383
Unreserved, Reported in				
Special Revenue Funds	4,085,719	0	0	4,085,719
Debt Service Fund	0	901,531	0	901,531
Capital Projects Funds	0	0	975,583	975,583
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	4,447,935	901,531	1,332,384	6,681,850
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$7,008,198	\$901,531	\$3,384,524	\$11,294,253
	<hr/>	<hr/>	<hr/>	<hr/>

**Marion County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds**  
December 31, 2007

	Child Support Enforcement	Mental Health	Real Estate Assessment	North Central Ohio Rehabilitation Center
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,026,966	\$42,172	\$165,197	\$360,534
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	28
Due from Other Governments	15,862	68,762	0	265,941
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	872,903	0	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,042,828</u>	<u>\$983,837</u>	<u>\$165,197</u>	<u>\$626,503</u>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$11,194	\$0	\$4,100	\$17,647
Accounts Payable	58	0	269	10,640
Due to Other Governments	10,665	0	4,071	16,897
Interfund Payable	24,118	0	75,000	377
Due to External Party	0	0	0	0
Deferred Revenue	0	939,971	0	263,624
Total Liabilities	<u>46,035</u>	<u>939,971</u>	<u>83,440</u>	<u>309,185</u>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	57,412	0	37,479	76,571
Reserved for Loans Receivable	0	0	0	0
Unreserved	939,381	43,866	44,278	240,747
Total Fund Balances	<u>996,793</u>	<u>43,866</u>	<u>81,757</u>	<u>317,318</u>
Total Liabilities and Fund Balances	<u>\$1,042,828</u>	<u>\$983,837</u>	<u>\$165,197</u>	<u>\$626,503</u>

Other Public Safety	Other	Total
\$1,531,073	\$1,221,681	\$4,347,623
4,707	0	4,707
0	0	28
535,590	48,829	934,984
0	144	144
0	697,669	1,570,572
0	96,803	96,803
0	53,337	53,337
<u>\$2,071,370</u>	<u>\$2,118,463</u>	<u>\$7,008,198</u>
\$12,385	\$8,877	\$54,203
29,793	4,860	45,620
29,233	8,576	69,442
34,142	5,053	138,690
2,520	0	2,520
248,527	797,666	2,249,788
<u>356,600</u>	<u>825,032</u>	<u>2,560,263</u>
68,293	34,078	273,833
0	88,383	88,383
1,646,477	1,170,970	4,085,719
<u>1,714,770</u>	<u>1,293,431</u>	<u>4,447,935</u>
<u>\$2,071,370</u>	<u>\$2,118,463</u>	<u>\$7,008,198</u>

**Marion County, Ohio**  
Combining Balance Sheet  
**Nonmajor Capital Projects Funds**  
December 31, 2007

	Capital Improvement	Ditch Drainage	Children Home	MARCA	Job and Family
<b><u>Assets</u></b>					
Equity in Pooled Cash and Cash Equivalents	\$226,631	\$189,334	\$20,876	\$398,555	\$92,595
Due from Other Governments	0	0	0	21,231	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	275,822	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	80,659	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$226,631</u>	<u>\$269,993</u>	<u>\$20,876</u>	<u>\$695,608</u>	<u>\$92,595</u>
<b><u>Liabilities</u></b>					
Accounts Payable	\$8,165	\$0	\$86	\$11,573	\$0
Due to Other Governments	0	0	0	789	0
Interfund Payable	559,613	75,000	0	0	0
Accrued Interest Payable	8,922	0	0	0	0
Notes Payable	0	0	0	0	0
Deferred Revenue	0	80,659	0	296,206	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>576,700</u>	<u>155,659</u>	<u>86</u>	<u>308,568</u>	<u>0</u>
<b><u>Fund Balances</u></b>					
Reserved for Encumbrances	5,214	0	0	23,999	4,000
Reserved for Interfund Receivable	0	0	0	0	0
Unreserved (Deficit)	(355,283)	114,334	20,790	363,041	88,595
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances (Deficit)	<u>(350,069)</u>	<u>114,334</u>	<u>20,790</u>	<u>387,040</u>	<u>92,595</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$226,631</u>	<u>\$269,993</u>	<u>\$20,876</u>	<u>\$695,608</u>	<u>\$92,595</u>

Issue II	Justice Center	Dog and Kennel	Coliseum Levy	Road Capital	Northwest Intercept	TIF Project	Total
\$429,604	\$787	\$0	\$21,529	\$373,130	\$660,166	\$261,306	\$2,674,513
0	0	0	2,938	0	0	0	24,169
0	273,626	0	0	0	0	0	273,626
0	0	0	0	0	0	0	275,822
0	0	0	0	0	0	55,735	55,735
0	0	0	0	0	0	0	80,659
<u>\$429,604</u>	<u>\$274,413</u>	<u>\$0</u>	<u>\$24,467</u>	<u>\$373,130</u>	<u>\$660,166</u>	<u>\$317,041</u>	<u>\$3,384,524</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$8,549	\$28,373
0	0	0	0	0	0	0	789
0	0	83,906	0	0	0	0	718,519
0	0	0	0	0	0	8,999	17,921
0	0	0	0	0	0	851,000	851,000
0	0	0	2,938	0	0	55,735	435,538
0	0	83,906	2,938	0	0	924,283	2,052,140
0	0	0	0	0	49,962	0	83,175
0	273,626	0	0	0	0	0	273,626
429,604	787	(83,906)	21,529	373,130	610,204	(607,242)	975,583
<u>429,604</u>	<u>274,413</u>	<u>(83,906)</u>	<u>21,529</u>	<u>373,130</u>	<u>660,166</u>	<u>(607,242)</u>	<u>1,332,384</u>
<u>\$429,604</u>	<u>\$274,413</u>	<u>\$0</u>	<u>\$24,467</u>	<u>\$373,130</u>	<u>\$660,166</u>	<u>\$317,041</u>	<u>\$3,384,524</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, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Revenues</u></b>				
Property Taxes	\$1,679,620	\$0	\$308,522	\$1,988,142
Special Assessments	45,344	0	35,591	80,935
Charges for Services	1,170,517	0	0	1,170,517
Licenses and Permits	157,186	0	0	157,186
Fines and Forfeitures	81,509	0	0	81,509
Intergovernmental	4,588,872	0	796,655	5,385,527
Interest	8,292	0	16,486	24,778
Other	75,851	0	89,159	165,010
<b>Total Revenues</b>	<b>7,807,191</b>	<b>0</b>	<b>1,246,413</b>	<b>9,053,604</b>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	664,217	0	0	664,217
Judicial	289,806	0	0	289,806
Public Safety	2,457,291	0	0	2,457,291
Public Works	230,549	0	0	230,549
Health	912,171	0	0	912,171
Intergovernmental	1,076,430	0	0	1,076,430
Human Services	1,264,764	0	0	1,264,764
Capital Outlay	0	0	1,577,479	1,577,479
Debt Service				
Principal Retirement	0	506,477	2,645,000	3,151,477
Interest and Fiscal Charges	0	303,804	167,377	471,181
Issuance Costs	0	150,011	0	150,011
<b>Total Expenditures</b>	<b>6,895,228</b>	<b>960,292</b>	<b>4,389,856</b>	<b>12,245,376</b>
Excess of Revenues Over (Under) Expenditures	911,963	(960,292)	(3,143,443)	(3,191,772)
<b><u>Other Financing Sources (Uses)</u></b>				
Notes Issued	0	0	2,485,000	2,485,000
Refunding General Obligation Bonds Issued	0	9,775,000	69,713	9,844,713
Refunding Special Assessment Bonds Issued	0	0	110,287	110,287
Premium on Refunding General Obligation Bonds Issued	0	49,737	0	49,737
Premium on Refunding Special Assessment Bonds Issued	0	0	1,097	1,097
Payment to Refunding Bond Escrow Agent	0	(9,670,285)	(181,214)	(9,851,499)
Transfers - In	800	930,256	346,560	1,277,616
Transfers - Out	(149,696)	0	(1,000)	(150,696)
<b>Total Other Financing Sources (Uses)</b>	<b>(148,896)</b>	<b>1,084,708</b>	<b>2,830,443</b>	<b>3,766,255</b>
<b>Changes in Fund Balances</b>	<b>763,067</b>	<b>124,416</b>	<b>(313,000)</b>	<b>574,483</b>
<b>Fund Balances at Beginning of Year</b>	<b>3,684,868</b>	<b>777,115</b>	<b>1,645,384</b>	<b>6,107,367</b>
<b>Fund Balances at End of Year</b>	<b>\$4,447,935</b>	<b>\$901,531</b>	<b>\$1,332,384</b>	<b>\$6,681,850</b>

**Marion County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2007

	Child Support Enforcement	Mental Health	Real Estate Assessment	North Central Ohio Rehabilitation Center
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$919,300	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	492,745	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	100	0
Intergovernmental	1,440,995	170,713	0	1,374,047
Interest	0	0	0	0
Other	0	0	8,375	24,877
Total Revenues	<u>1,440,995</u>	<u>1,090,013</u>	<u>501,220</u>	<u>1,398,924</u>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	0	0	486,434	0
Judicial	0	0	0	0
Public Safety	0	0	0	1,213,111
Public Works	0	0	0	0
Health	0	0	0	0
Intergovernmental	0	1,076,430	0	0
Human Services	1,250,772	0	0	0
Total Expenditures	<u>1,250,772</u>	<u>1,076,430</u>	<u>486,434</u>	<u>1,213,111</u>
Excess of Revenues Over Expenditures	<u>190,223</u>	<u>13,583</u>	<u>14,786</u>	<u>185,813</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	0	0	0	0
Transfers - Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	190,223	13,583	14,786	185,813
Fund Balances at Beginning of Year	<u>806,570</u>	<u>30,283</u>	<u>66,971</u>	<u>131,505</u>
Fund Balances at End of Year	<u><u>\$996,793</u></u>	<u><u>\$43,866</u></u>	<u><u>\$81,757</u></u>	<u><u>\$317,318</u></u>

Other Public Safety	Other	Total
\$0	\$760,320	\$1,679,620
0	45,344	45,344
87,908	589,864	1,170,517
0	157,186	157,186
57,909	23,500	81,509
1,360,138	242,979	4,588,872
437	7,855	8,292
38,218	4,381	75,851
<u>1,544,610</u>	<u>1,831,429</u>	<u>7,807,191</u>
0	177,783	664,217
0	289,806	289,806
1,244,180	0	2,457,291
0	230,549	230,549
0	912,171	912,171
0	0	1,076,430
0	13,992	1,264,764
<u>1,244,180</u>	<u>1,624,301</u>	<u>6,895,228</u>
<u>300,430</u>	<u>207,128</u>	<u>911,963</u>
0	800	800
0	(149,696)	(149,696)
<u>0</u>	<u>(148,896)</u>	<u>(148,896)</u>
300,430	58,232	763,067
<u>1,414,340</u>	<u>1,235,199</u>	<u>3,684,868</u>
<u>\$1,714,770</u>	<u>\$1,293,431</u>	<u>\$4,447,935</u>

**Marion County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Capital Projects Funds**  
For the Year Ended December 31, 2007

	Capital Improvement	Ditch Drainage	Children Home	MARCA	Job and Family
<b><u>Revenues</u></b>					
Property Taxes	\$0	\$0	\$0	\$308,522	\$0
Special Assessments	0	35,591	0	0	0
Intergovernmental	62,967	0	0	64,436	0
Interest	0	16,486	0	0	0
Other	49,661	0	33,190	0	0
<b>Total Revenues</b>	<b>112,628</b>	<b>52,077</b>	<b>33,190</b>	<b>372,958</b>	<b>0</b>
<b><u>Expenditures</u></b>					
Capital Outlay	398,980	0	12,400	237,029	0
Debt Service					
Principal Retirement	0	60,000	0	0	0
Interest and Fiscal Charges	11,921	5,262	0	0	0
<b>Total Expenditures</b>	<b>410,901</b>	<b>65,262</b>	<b>12,400</b>	<b>237,029</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(298,273)	(13,185)	20,790	135,929	0
<b><u>Other Financing Sources (Uses)</u></b>					
Notes Issued	0	0	0	0	0
Refunding General Obligation Bonds Issued	0	69,713	0	0	0
Refunding Special Assessment Bonds Issued	0	110,287	0	0	0
Premium on Refunding Special Assessment Bonds Issued	0	1,097	0	0	0
Payment to Refunding Bond Escrow Agent	0	(181,214)	0	0	0
Transfers - In	246,560	0	0	0	0
Transfers - Out	0	0	0	0	(1,000)
<b>Total Other Financing Sources (Uses)</b>	<b>246,560</b>	<b>(117)</b>	<b>0</b>	<b>0</b>	<b>(1,000)</b>
<b>Changes in Fund Balances</b>	<b>(51,713)</b>	<b>(13,302)</b>	<b>20,790</b>	<b>135,929</b>	<b>(1,000)</b>
<b>Fund Balances (Deficit) at Beginning of Year</b>	<b>(298,356)</b>	<b>127,636</b>	<b>0</b>	<b>251,111</b>	<b>93,595</b>
<b>Fund Balances (Deficit) at End of Year</b>	<b>(\$350,069)</b>	<b>\$114,334</b>	<b>\$20,790</b>	<b>\$387,040</b>	<b>\$92,595</b>

Issue II	Justice Center	Dog and Kennel	Coliseum Levy	Road Capital	Northwest Intercept	TIF Project	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308,522
0	0	0	0	0	0	0	35,591
180,525	0	0	21,852	0	466,875	0	796,655
0	0	0	0	0	0	0	16,486
6,308	0	0	0	0	0	0	89,159
<u>186,833</u>	<u>0</u>	<u>0</u>	<u>21,852</u>	<u>0</u>	<u>466,875</u>	<u>0</u>	<u>1,246,413</u>
383,419	0	0	29,255	0	203,291	313,105	1,577,479
0	0	0	0	0	0	2,585,000	2,645,000
0	0	0	0	0	0	150,194	167,377
<u>383,419</u>	<u>0</u>	<u>0</u>	<u>29,255</u>	<u>0</u>	<u>203,291</u>	<u>3,048,299</u>	<u>4,389,856</u>
<u>(196,586)</u>	<u>0</u>	<u>0</u>	<u>(7,403)</u>	<u>0</u>	<u>263,584</u>	<u>(3,048,299)</u>	<u>(3,143,443)</u>
0	0	0	0	0	0	2,485,000	2,485,000
0	0	0	0	0	0	0	69,713
0	0	0	0	0	0	0	110,287
0	0	0	0	0	0	0	1,097
0	0	0	0	0	0	0	(181,214)
100,000	0	0	0	0	0	0	346,560
0	0	0	0	0	0	0	(1,000)
<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,485,000</u>	<u>2,830,443</u>
(96,586)	0	0	(7,403)	0	263,584	(563,299)	(313,000)
<u>526,190</u>	<u>274,413</u>	<u>(83,906)</u>	<u>28,932</u>	<u>373,130</u>	<u>396,582</u>	<u>(43,943)</u>	<u>1,645,384</u>
<u>\$429,604</u>	<u>\$274,413</u>	<u>(\$83,906)</u>	<u>\$21,529</u>	<u>\$373,130</u>	<u>\$660,166</u>	<u>(\$607,242)</u>	<u>\$1,332,384</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  
Sewer District Rotary 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  
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

**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds**  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<b>County Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$71,792	\$1,941,895	\$1,963,673	\$50,014
<b>Liabilities</b>				
Deposits Held and Due to Others	\$71,792	\$1,941,895	\$1,963,673	\$50,014
<b>County Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$1,519,545	\$7,315,013	\$7,734,487	\$1,100,071
<b>Liabilities</b>				
Deposits Held and Due to Others	\$1,519,545	\$7,315,013	\$7,734,487	\$1,100,071
<b>Undivided Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,378,396	\$48,531,981	\$48,486,042	\$2,424,335
Due from Other Governments	2,930,126	3,169,351	2,930,126	3,169,351
Property Taxes Receivable	35,144,307	35,036,634	35,144,307	35,036,634
Special Assessments Receivable	1,494,160	1,732,386	1,494,160	1,732,386
Total Assets	\$41,946,989	\$88,470,352	\$88,054,635	\$42,362,706
<b>Liabilities</b>				
Due to Other Governments	\$41,946,989	\$88,470,352	\$88,054,635	\$42,362,706
<b>Marion County Rotary</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,814	\$788,004	\$672,598	\$117,220
<b>Liabilities</b>				
Due to Other Governments	\$1,814	\$788,004	\$672,598	\$117,220
<b>Marriage License Special</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,416	\$18,720	\$17,908	\$11,228
<b>Liabilities</b>				
Undistributed Assets	\$10,416	\$18,720	\$17,908	\$11,228
<b>Sewer District Rotary</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$64,814	\$0	\$64,814	\$0
<b>Liabilities</b>				
Undistributed Assets	\$64,814	\$0	\$64,814	\$0

(continued)



**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$422,667	\$27,108,006	\$27,094,682	\$435,991
<b>Liabilities</b>				
Payroll Withholdings	\$422,667	\$27,108,006	\$27,094,682	\$435,991
<b>Real Estate Escrow Prepayment</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$430,535	\$1,120,839	\$968,587	\$582,787
<b>Liabilities</b>				
Undistributed Assets	\$430,535	\$1,120,839	\$968,587	\$582,787
<b>Regional Planning</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$55,787	\$345,245	\$354,805	\$46,227
<b>Liabilities</b>				
Undistributed Assets	\$55,787	\$345,245	\$354,805	\$46,227
<b>Green Camp Sewer</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,655	\$75,076	\$75,347	\$1,384
<b>Liabilities</b>				
Due to Other Governments	\$1,655	\$75,076	\$75,347	\$1,384
<b>Soil and Water</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$47,162	\$182,386	\$112,653	\$116,895
<b>Liabilities</b>				
Undistributed Assets	\$47,162	\$182,386	\$112,653	\$116,895
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$379,221	\$1,110,911	\$1,223,120	\$267,012
<b>Liabilities</b>				
Undistributed Assets	\$379,221	\$1,110,911	\$1,223,120	\$267,012

(continued)

**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<b>Emergency Planning</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$12,149	\$19,983	\$18,156	\$13,976
<b>Liabilities</b>				
Undistributed Assets	\$12,149	\$19,983	\$18,156	\$13,976
<b>Family and Children First</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$103,745	\$584,682	\$617,774	\$70,653
Due from External Party	0	2,520	0	2,520
Total Assets	\$103,745	\$587,202	\$617,774	\$73,173
<b>Liabilities</b>				
Undistributed Assets	\$103,745	\$587,202	\$617,774	\$73,173
<b>County Park District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$109,776	\$30,450	\$45,971	\$94,255
<b>Liabilities</b>				
Due to External Party	\$20,000	\$0	\$20,000	\$0
Undistributed Assets	89,776	30,450	25,971	94,255
Total Liabilities	\$109,776	\$30,450	\$45,971	\$94,255
<b>DKMM Solid Waste District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$357,971	\$1,717,507	\$1,498,659	\$576,819
<b>Liabilities</b>				
Undistributed Assets	\$357,971	\$1,717,507	\$1,498,659	\$576,819
<b>Employee Reimbursement</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,847	\$33,992	\$34,711	\$4,128
<b>Liabilities</b>				
Due to Employees	\$4,847	\$33,992	\$34,711	\$4,128
<b>RPC Enterprise Zone</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$29,503	\$13,100	\$12,260	\$30,343
<b>Liabilities</b>				
Undistributed Assets	\$29,503	\$13,100	\$12,260	\$30,343

(continued)

**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<b>Marion-Crawford Mental Health Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,277,358	\$8,011,563	\$8,007,739	\$3,281,182
<b>Liabilities</b>				
Undistributed Assets	\$3,277,358	\$8,011,563	\$8,007,739	\$3,281,182
<b>Marion-Hardin Corrections Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$447,601	\$3,473,439	\$3,579,897	\$341,143
Due from External Party	730	458	730	458
Total Assets	\$448,331	\$3,473,897	\$3,580,627	\$341,601
<b>Liabilities</b>				
Undistributed Assets	\$448,331	\$3,473,897	\$3,580,627	\$341,601
<b>Caledonia Sewer Billing</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,062	\$111,591	\$112,647	\$1,006
<b>Liabilities</b>				
Due to Other Governments	\$2,062	\$111,591	\$112,647	\$1,006
<b>Ohio Elections Commission Fee</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$400	\$2,610	\$0	\$3,010
<b>Liabilities</b>				
Due to Other Governments	\$400	\$2,610	\$0	\$3,010
<b>Port Authority</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,100	\$11,800	\$538	\$18,362
<b>Liabilities</b>				
Undistributed Assets	\$7,100	\$11,800	\$538	\$18,362
<b>Housing Trust</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$81,528	\$278,736	\$291,460	\$68,804
<b>Liabilities</b>				
Undistributed Assets	\$81,528	\$278,736	\$291,460	\$68,804

(continued)

**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<b>Annexation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$750	\$0	\$750
<b>Liabilities</b>				
Due to Other Governments	\$0	\$750	\$0	\$750
<b>Total - All Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,226,507	\$93,571,371	\$93,290,368	\$8,507,510
Cash and Cash Equivalents in				
Segregated Accounts	1,591,337	9,256,908	9,698,160	1,150,085
Due from Other Governments	2,930,126	3,169,351	2,930,126	3,169,351
Due from External Party	730	2,978	730	2,978
Property Taxes Receivable	35,144,307	35,036,634	35,144,307	35,036,634
Special Assessments Receivable	1,494,160	1,732,386	1,494,160	1,732,386
Total Assets	\$49,387,167	\$142,769,628	\$142,557,851	\$49,598,944
<b>Liabilities</b>				
Due to Employees	\$4,847	\$33,992	\$34,711	\$4,128
Due to Other Governments	41,952,920	89,448,383	88,915,227	42,486,076
Due to External Party	20,000	0	20,000	0
Undistributed Assets	5,395,396	16,922,339	16,795,071	5,522,664
Deposits Held and Due to Others	1,591,337	9,256,908	9,698,160	1,150,085
Payroll Withholdings	422,667	27,108,006	27,094,682	435,991
Total Liabilities	\$49,387,167	\$142,769,628	\$142,557,851	\$49,598,944

**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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,217,540	\$2,217,540	\$2,164,655	(\$52,885)
Sales Taxes	6,611,000	6,611,000	7,249,498	638,498
Charges for Services	2,903,982	3,054,313	3,552,151	497,838
Licenses and Permits	4,315	4,315	4,478	163
Fines and Forfeitures	134,000	134,000	253,768	119,768
Intergovernmental	1,995,833	1,995,833	1,981,556	(14,277)
Interest	1,518,000	1,518,000	2,040,802	522,802
Other	100,018	100,803	285,928	185,125
<b>Total Revenues</b>	<b>15,484,688</b>	<b>15,635,804</b>	<b>17,532,836</b>	<b>1,897,032</b>
<b>Expenditures</b>				
<b>Current</b>				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	301,896	301,896	301,896	0
Fringe Benefits	46,191	46,742	46,407	335
Materials and Supplies	1,161	1,831	1,581	250
Contractual Services	15,946	18,611	16,933	1,678
Other	11,757	11,559	10,915	644
<b>Total County Commissioners</b>	<b>376,951</b>	<b>380,639</b>	<b>377,732</b>	<b>2,907</b>
Auditor				
Personal Services	308,023	308,023	307,275	748
Fringe Benefits	47,129	47,872	47,184	688
Materials and Supplies	14,120	14,120	14,120	0
Contractual Services	69,081	104,771	104,771	0
Capital Outlay	6,500	4,200	4,200	0
Other	5,004	5,000	4,967	33
<b>Total Auditor</b>	<b>449,857</b>	<b>483,986</b>	<b>482,517</b>	<b>1,469</b>
Treasurer				
Personal Services	130,803	130,821	130,821	0
Fringe Benefits	20,103	21,236	21,199	37
Materials and Supplies	13,000	13,000	12,993	7
Contractual Services	1,878	1,807	1,264	543
Other	3,071	2,240	2,240	0
<b>Total Treasurer</b>	<b>168,855</b>	<b>169,104</b>	<b>168,517</b>	<b>587</b>
Prosecuting Attorney				
Personal Services	574,830	574,807	569,409	5,398
Fringe Benefits	118,608	124,847	114,591	10,256
Materials and Supplies	10,500	10,500	10,500	0
Contractual Services	141,749	138,249	133,730	4,519
Capital Outlay	1,276	1,276	751	525
Other	32,836	32,836	32,186	650
<b>Total Prosecuting Attorney</b>	<b>879,799</b>	<b>882,515</b>	<b>861,167</b>	<b>21,348</b>

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Personnel Department				
Other	\$2,684	\$2,684	\$399	\$2,285
Data Processing Board				
Personal Services	0	21,650	12,438	9,212
Fringe Benefits	0	3,312	1,372	1,940
Materials and Supplies	12,315	11,855	11,855	0
Contractual Services	168,123	163,510	137,210	26,300
Capital Outlay	969	2,269	2,242	27
Other	300	300	0	300
Total Data Processing Board	181,707	202,896	165,117	37,779
Board of Elections				
Personal Services	293,105	293,105	281,078	12,027
Fringe Benefits	30,140	30,619	29,749	870
Materials and Supplies	48,419	44,614	42,451	2,163
Contractual Services	94,157	103,952	103,342	610
Capital Outlay	10,000	6,300	6,300	0
Other	5,719	5,712	5,261	451
Total Board of Elections	481,540	484,302	468,181	16,121
Maintenance and Operation				
Personal Services	85,114	85,114	85,114	0
Fringe Benefits	13,022	13,223	12,813	410
Materials and Supplies	28,524	28,363	27,504	859
Contractual Services	474,465	485,144	485,058	86
Total Maintenance and Operation	601,125	611,844	610,489	1,355
Recorder				
Personal Services	172,780	173,783	173,622	161
Fringe Benefits	26,437	26,903	25,544	1,359
Materials and Supplies	4,400	4,400	4,400	0
Contractual Services	16,214	18,380	16,214	2,166
Capital Outlay	0	0	0	0
Other	1,200	913	913	0
Total Recorder	221,031	224,379	220,693	3,686
Postage				
Materials and Supplies	98,000	103,853	103,853	0
Total Postage	98,000	103,853	103,853	0
Insurance, Pensions, and Taxes				
Fringe Benefits	1,995,765	1,825,372	1,336,767	488,605
Contractual Services	318,520	318,520	252,857	65,663
Other	6,994	6,994	6,994	0
Total Insurance, Pensions, and Taxes	2,321,279	2,150,886	1,596,618	554,268
Total General Government - Legislative and Executive	5,782,828	5,697,088	5,055,283	641,805

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Court of Appeals				
Other	\$20,750	\$21,594	\$21,114	\$480
Common Pleas Court				
Personal Services	295,944	284,835	269,410	15,425
Fringe Benefits	39,664	40,980	40,249	731
Materials and Supplies	6,200	10,700	9,135	1,565
Contractual Services	47,295	50,194	44,485	5,709
Capital Outlay	0	1,900	425	1,475
Other	4,000	5,200	4,847	353
Total Common Pleas Court	393,103	393,809	368,551	25,258
Jury Commission				
Personal Services	2,662	2,662	2,613	49
Fringe Benefits	403	409	386	23
Materials and Supplies	7,275	7,275	5,648	1,627
Capital Outlay	2,518	2,518	2,518	0
Total Jury Commission	12,858	12,864	11,165	1,699
Family Court				
Personal Services	441,092	441,092	429,771	11,321
Fringe Benefits	67,487	68,742	65,909	2,833
Materials and Supplies	17,013	14,784	14,784	0
Contractual Services	49,652	59,259	57,511	1,748
Capital Outlay	0	557	557	0
Other	18,957	14,160	13,651	509
Total Family Court	594,201	598,594	582,183	16,411
Probate Court				
Personal Services	121,730	121,730	121,730	0
Fringe Benefits	18,166	18,783	17,924	859
Materials and Supplies	8,000	5,889	5,813	76
Contractual Services	44,499	45,747	45,272	475
Other	600	800	726	74
Total Probate Court	192,995	192,949	191,465	1,484
Clerk of Courts				
Personal Services	381,829	378,367	354,077	24,290
Fringe Benefits	62,207	66,472	62,395	4,077
Materials and Supplies	75,015	69,820	69,460	360
Contractual Services	117,190	117,040	116,186	854
Capital Outlay	3,639	3,639	639	3,000
Other	18,930	16,128	15,894	234
Total Clerk of Courts	658,810	651,466	618,651	32,815

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Municipal Court				
Personal Services	\$74,393	\$80,393	\$79,211	\$1,182
Fringe Benefits	11,270	11,533	11,526	7
Contractual Services	7,500	7,440	2,779	4,661
Other	3,000	1,250	1,250	0
Total Municipal Court	96,163	100,616	94,766	5,850
Total General Government - Judicial	1,968,880	1,971,892	1,887,895	83,997
Total General Government	7,751,708	7,668,980	6,943,178	725,802
Public Safety				
Adult Probation				
Personal Services	129,763	129,763	128,889	874
Fringe Benefits	19,828	20,130	19,920	210
Materials and Supplies	4,888	4,351	4,351	0
Contractual Services	5,173	5,173	5,014	159
Capital Outlay	0	6,201	6,201	0
Other	6,000	3,001	2,579	422
Total Adult Probation	165,652	168,619	166,954	1,665
Juvenile Probation				
Personal Services	114,051	114,051	113,885	166
Fringe Benefits	17,450	17,712	17,419	293
Other	2,700	2,700	1,720	980
Total Juvenile Probation	134,201	134,463	133,024	1,439
Detention Home				
Personal Services	770,292	770,292	765,345	4,947
Fringe Benefits	117,854	122,547	118,717	3,830
Materials and Supplies	86,068	84,794	84,643	151
Contractual Services	84,478	80,593	80,270	323
Capital Outlay	5,906	8,286	8,277	9
Other	8,451	9,315	9,281	34
Total Detention Home	1,073,049	1,075,827	1,066,533	9,294
Coroner				
Personal Services	60,035	60,050	60,050	0
Fringe Benefits	9,186	9,329	9,018	311
Materials and Supplies	200	200	170	30
Contractual Services	64,236	83,359	80,589	2,770
Other	1,610	1,610	1,602	8
Total Coroner	135,267	154,548	151,429	3,119

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff				
Personal Services	\$1,928,434	\$2,008,425	\$1,999,146	\$9,279
Fringe Benefits	363,987	572,791	566,492	6,299
Materials and Supplies	205,413	263,468	221,312	42,156
Contractual Services	223,668	237,722	231,810	5,912
Capital Outlay	12,417	9,095	9,095	0
Other	2,910,946	2,881,857	2,775,968	105,889
<b>Total Sheriff</b>	<b>5,644,865</b>	<b>5,973,358</b>	<b>5,803,823</b>	<b>169,535</b>
<b>Total Public Safety</b>	<b>7,153,034</b>	<b>7,506,815</b>	<b>7,321,763</b>	<b>185,052</b>
Public Works				
Engineer				
Materials and Supplies	6,500	7,517	7,509	8
Contractual Services	2,600	2,163	2,056	107
Other	4,700	4,120	3,546	574
<b>Total Public Works</b>	<b>13,800</b>	<b>13,800</b>	<b>13,111</b>	<b>689</b>
Health				
Agriculture				
Contractual Services	109,322	178,915	102,338	76,577
Tuberculosis				
Contractual Services	1,805	1,143	893	250
Vital Statistics				
Contractual Services	31,187	0	0	0
Humane Society				
Contractual Services	160,342	163,392	163,142	250
<b>Total Health</b>	<b>302,656</b>	<b>343,450</b>	<b>266,373</b>	<b>77,077</b>
Human Services				
Soldiers Relief				
Personal Services	27,013	27,013	27,013	0
Fringe Benefits	4,134	4,541	4,415	126
Materials and Supplies	10,000	15,759	15,759	0
Contractual Services	3,900	2,513	2,336	177
Capital Outlay	0	42,357	42,357	0
Other	84,800	71,453	65,388	6,065
<b>Total Soldiers Relief</b>	<b>129,847</b>	<b>163,636</b>	<b>157,268</b>	<b>6,368</b>

(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, 2007

	<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	\$144,885	\$148,885	\$148,560	\$325
Fringe Benefits	22,168	22,554	21,867	687
Materials and Supplies	3,959	2,000	1,875	125
Contractual Services	7,525	7,500	6,500	1,000
Other	426	0	0	0
<b>Total Veteran Services</b>	<b>178,963</b>	<b>180,939</b>	<b>178,802</b>	<b>2,137</b>
<b>Total Human Services</b>	<b>308,810</b>	<b>344,575</b>	<b>336,070</b>	<b>8,505</b>
Conservation and Recreation				
Historical Society				
Contractual Services	13,000	13,000	13,000	0
Other				
Miscellaneous				
Personal Services	100,000	15,878	0	15,878
Contractual Services	533,455	541,135	434,941	106,194
Capital Outlay	28,996	1,400	1,400	0
Other	52,944	51,967	8,127	43,840
<b>Total Other</b>	<b>715,395</b>	<b>610,380</b>	<b>444,468</b>	<b>165,912</b>
Intergovernmental	375,158	375,158	375,158	0
<b>Total Expenditures</b>	<b>16,633,561</b>	<b>16,876,158</b>	<b>15,713,121</b>	<b>1,163,037</b>
Excess of Revenues Over (Under) Expenditures	(1,148,873)	(1,240,354)	1,819,715	3,060,069
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Capital Assets	500	500	2,608	2,108
Advances - In	115,000	115,000	166,540	51,540
Advances - Out	(15,000)	(22,000)	(14,000)	8,000
Transfers - In	30,719	34,021	45,185	11,164
Transfers - Out	(1,197,360)	(1,507,114)	(1,337,422)	169,692
<b>Total Other Financing Sources (Uses)</b>	<b>(1,066,141)</b>	<b>(1,379,593)</b>	<b>(1,137,089)</b>	<b>242,504</b>
<b>Changes in Fund Balance</b>	<b>(2,215,014)</b>	<b>(2,619,947)</b>	<b>682,626</b>	<b>3,302,573</b>
Fund Balance at Beginning of Year	4,863,386	4,863,386	4,863,386	0
Prior Year Encumbrances Appropriated	364,939	364,939	364,939	0
<b>Fund Balance at End of Year</b>	<b>\$3,013,311</b>	<b>\$2,608,378</b>	<b>\$5,910,951</b>	<b>\$3,302,573</b>

**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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$296,805	\$296,805	\$272,696	(\$24,109)
Intergovernmental	8,597,995	8,694,066	8,845,541	151,475
Other	150,000	155,000	4,188	(150,812)
<b>Total Revenues</b>	<b>9,044,800</b>	<b>9,145,871</b>	<b>9,122,425</b>	<b>(23,446)</b>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Administrative				
Personal Services	2,250,000	2,220,000	2,210,085	9,915
Fringe Benefits	850,000	824,013	799,496	24,517
Materials and Supplies	145,000	131,002	102,961	28,041
Contractual Services	3,186,000	3,493,969	3,337,733	156,236
Capital Outlay	210,000	57,399	54,766	2,633
Other	36,000	36,371	23,718	12,653
<b>Total Administrative</b>	<b>6,677,000</b>	<b>6,762,754</b>	<b>6,528,759</b>	<b>233,995</b>
Public Assistance				
Personal Services	215,000	195,000	185,685	9,315
Fringe Benefits	83,000	83,000	74,118	8,882
Materials and Supplies	3,000	3,000	1,115	1,885
Contractual Services	2,310,000	2,523,589	2,443,490	80,099
Other	76,800	81,892	76,027	5,865
<b>Total Public Assistance</b>	<b>2,687,800</b>	<b>2,886,481</b>	<b>2,780,435</b>	<b>106,046</b>
<b>Total Expenditures</b>	<b>9,364,800</b>	<b>9,649,235</b>	<b>9,309,194</b>	<b>340,041</b>
Excess of Revenues Over (Under) Expenditures	(320,000)	(503,364)	(186,769)	316,595
<b><u>Other Financing Sources</u></b>				
Transfers - In	320,000	320,000	278,479	(41,521)
Changes in Fund Balance	0	(183,364)	91,710	275,074
Fund Balance at Beginning of Year	176,085	176,085	176,085	0
Prior Year Encumbrances Appropriated	484,326	484,326	484,326	0
<b>Fund Balance at End of Year</b>	<b>\$660,411</b>	<b>\$477,047</b>	<b>\$752,121</b>	<b>\$275,074</b>

**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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$60,000	\$60,000	\$98,190	\$38,190
Fines and Forfeitures	20,000	20,000	30,490	10,490
Intergovernmental	4,145,000	4,145,000	4,302,701	157,701
Interest	10,000	10,000	15,547	5,547
Other	495,000	495,000	232,534	(262,466)
<b>Total Revenues</b>	<b>4,730,000</b>	<b>4,730,000</b>	<b>4,679,462</b>	<b>(50,538)</b>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	1,402,719	1,391,219	1,291,581	99,638
Fringe Benefits	675,000	721,000	682,786	38,214
Materials and Supplies	820,000	869,177	808,260	60,917
Contractual Services	1,548,108	1,403,608	1,284,340	119,268
Capital Outlay	265,000	352,262	350,144	2,118
Other	80,000	84,156	73,408	10,748
<b>Total Expenditures</b>	<b>4,790,827</b>	<b>4,821,422</b>	<b>4,490,519</b>	<b>330,903</b>
Excess of Revenues Over (Under) Expenditures	(60,827)	(91,422)	188,943	280,365
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	0	0	11,000	11,000
Transfers - Out	(139,173)	(124,673)	(124,162)	511
<b>Total Other Financing Sources (Uses)</b>	<b>(139,173)</b>	<b>(124,673)</b>	<b>(113,162)</b>	<b>11,511</b>
Changes in Fund Balance	(200,000)	(216,095)	75,781	291,876
Fund Balance at Beginning of Year	398,959	398,959	398,959	0
Prior Year Encumbrances Appropriated	17,686	17,686	17,686	0
<b>Fund Balance at End of Year</b>	<b>\$216,645</b>	<b>\$200,550</b>	<b>\$492,426</b>	<b>\$291,876</b>

**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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$1,560,000	\$1,560,000	\$1,510,221	(\$49,779)
Charges for Services	17,000	17,000	57,125	40,125
Intergovernmental	2,152,300	2,152,300	2,502,832	350,532
Other	36,500	36,500	39,455	2,955
<b>Total Revenues</b>	<b>3,765,800</b>	<b>3,765,800</b>	<b>4,109,633</b>	<b>343,833</b>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	1,765,506	1,765,506	1,712,374	53,132
Fringe Benefits	738,997	638,997	574,844	64,153
Materials and Supplies	90,700	120,700	106,364	14,336
Contractual Services	1,466,630	1,656,630	1,590,151	66,479
Capital Outlay	41,875	41,875	14,996	26,879
Other	22,750	22,750	20,513	2,237
<b>Total Expenditures</b>	<b>4,126,458</b>	<b>4,246,458</b>	<b>4,019,242</b>	<b>227,216</b>
Excess of Revenues Over (Under) Expenditures	(360,658)	(480,658)	90,391	571,049
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(15,000)	(15,000)	0	15,000
Changes in Fund Balance	(375,658)	(495,658)	90,391	586,049
Fund Balance at Beginning of Year	4,993,313	4,993,313	4,993,313	0
Fund Balance at End of Year	<b>\$4,617,655</b>	<b>\$4,497,655</b>	<b>\$5,083,704</b>	<b>\$586,049</b>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Mental Disabilities Special Revenue Fund**  
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$2,960,000	\$2,859,494	\$2,859,494	\$0
Intergovernmental	2,370,000	2,495,124	2,531,550	36,426
Other	710,500	980,729	798,593	(182,136)
<b>Total Revenues</b>	<b>6,040,500</b>	<b>6,335,347</b>	<b>6,189,637</b>	<b>(145,710)</b>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	2,750,000	2,753,000	2,735,244	17,756
Fringe Benefits	1,828,500	1,939,308	1,518,783	420,525
Materials and Supplies	278,000	300,327	209,045	91,282
Contractual Services	4,256,500	3,582,582	1,533,317	2,049,265
Capital Outlay	24,000	24,271	8,639	15,632
Other	225,000	127,681	103,648	24,033
<b>Total Expenditures</b>	<b>9,362,000</b>	<b>8,727,169</b>	<b>6,108,676</b>	<b>2,618,493</b>
Changes in Fund Balance	(3,321,500)	(2,391,822)	80,961	2,472,783
Fund Balance at Beginning of Year	3,288,868	3,288,868	3,288,868	0
Prior Year Encumbrances Appropriated	638,421	638,421	638,421	0
<b>Fund Balance at End of Year</b>	<b>\$605,789</b>	<b>\$1,535,467</b>	<b>\$4,008,250</b>	<b>\$2,472,783</b>

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$1,077,000	\$1,109,443	\$32,443
Tap In Fees	75,000	292,385	217,385
Interest	38,080	48,633	10,553
Other	500	7,345	6,845
<b>Total Revenues</b>	<b>1,190,580</b>	<b>1,457,806</b>	<b>267,226</b>
<b><u>Expenses</u></b>			
Personal Services	375,000	357,289	17,711
Fringe Benefits	78,650	53,553	25,097
Materials and Supplies	43,000	29,080	13,920
Contractual Services	303,130	208,194	94,936
Capital Outlay	57,905	28,391	29,514
Other	108,400	98,290	10,110
Debt Service			
Principal Retirement	136,700	136,621	79
Interest Expense	96,500	96,415	85
<b>Total Expenses</b>	<b>1,199,285</b>	<b>1,007,833</b>	<b>191,452</b>
Changes in Fund Balance	(8,705)	449,973	458,678
Fund Balance at Beginning of Year	2,211,640	2,211,640	0
Prior Year Encumbrances Appropriated	24,648	24,648	0
<b>Fund Balance at End of Year</b>	<b>\$2,227,583</b>	<b>\$2,686,261</b>	<b>\$458,678</b>



**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$1,495,500	\$1,440,021	(\$55,479)
<b><u>Expenditures</u></b>			
Current			
Human Services			
Personal Services	490,000	449,918	40,082
Fringe Benefits	212,000	186,135	25,865
Materials and Supplies	3,000	1,684	1,316
Contractual Services	494,296	398,981	95,315
Other	325,517	291,647	33,870
Total Expenditures	1,524,813	1,328,365	196,448
Changes in Fund Balance	(29,313)	111,656	140,969
Fund Balance at Beginning of Year	701,182	701,182	0
Prior Year Encumbrances Appropriated	136,805	136,805	0
Fund Balance at End of Year	\$808,674	\$949,643	\$140,969

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Property Taxes	\$929,169	\$907,411	(\$21,758)
Intergovernmental	165,110	169,019	3,909
Total Revenues	1,094,279	1,076,430	(17,849)
<b><u>Expenditures</u></b>			
Intergovernmental	1,094,279	1,076,430	17,849
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Real Estate Assessment Special Revenue Fund**  
For the Year Ended December 31, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$495,629	\$492,745	(\$2,884)
Fines and Forfeitures	61,020	100	(60,920)
Other	22,054	8,375	(13,679)
<b>Total Revenues</b>	<b>578,703</b>	<b>501,220</b>	<b>(77,483)</b>
<b><u>Expenditures</u></b>			
Current			
General Government - Legislative and Executive			
Personal Services	166,252	166,111	141
Fringe Benefits	68,248	54,535	13,713
Materials and Supplies	10,161	10,161	0
Contractual Services	267,370	267,370	0
Capital Outlay	433	433	0
Other	27,994	22,993	5,001
<b>Total Expenditures</b>	<b>540,458</b>	<b>521,603</b>	<b>18,855</b>
Excess of Revenues Over (Under) Expenditures	38,245	(20,383)	(58,628)
<b><u>Other Financing Uses</u></b>			
Advances - Out	(100,000)	(25,000)	75,000
Changes in Fund Balance	(61,755)	(45,383)	16,372
Fund Balance at Beginning of Year	129,569	129,569	0
Prior Year Encumbrances Appropriated	43,299	43,299	0
<b>Fund Balance at End of Year</b>	<b>\$111,113</b>	<b>\$127,485</b>	<b>\$16,372</b>

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$1,320,802	\$1,377,320	\$56,518
Other	35,400	20,169	(15,231)
Total Revenues	<u>1,356,202</u>	<u>1,397,489</u>	<u>41,287</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	750,000	693,150	56,850
Fringe Benefits	333,000	294,186	38,814
Materials and Supplies	67,848	61,611	6,237
Contractual Services	165,981	146,773	19,208
Capital Outlay	91,515	66,983	24,532
Other	43,549	22,844	20,705
Total Expenditures	<u>1,451,893</u>	<u>1,285,547</u>	<u>166,346</u>
Excess of Revenues Over (Under) Expenditures	<u>(95,691)</u>	<u>111,942</u>	<u>207,633</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Advances - In	0	7,000	7,000
Advances - Out	(7,000)	(7,000)	0
Total Other Financing Sources (Uses)	<u>(7,000)</u>	<u>0</u>	<u>7,000</u>
Changes in Fund Balance	(102,691)	111,942	214,633
Fund Balance at Beginning of Year	149,446	149,446	0
Prior Year Encumbrances Appropriated	12,546	12,546	0
Fund Balance at End of Year	<u><u>\$59,301</u></u>	<u><u>\$273,934</u></u>	<u><u>\$214,633</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Drug Law Enforcement Special Revenue Fund**  
For the Year Ended December 31, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$11,004	\$20,248	\$9,244
Interest	200	405	205
Other	17,000	25,815	8,815
<b>Total Revenues</b>	<b>28,204</b>	<b>46,468</b>	<b>18,264</b>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Materials and Supplies	45,904	40,636	5,268
<b>Total Expenditures</b>	<b>45,904</b>	<b>40,636</b>	<b>5,268</b>
Changes in Fund Balance	(17,700)	5,832	23,532
Fund Balance at Beginning of Year	21,208	21,208	0
Prior Year Encumbrances Appropriated	700	700	0
<b>Fund Balance at End of Year</b>	<b>\$4,208</b>	<b>\$27,740</b>	<b>\$23,532</b>

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$275,615	\$285,590	\$9,975
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	177,778	177,778	0
Fringe Benefits	88,096	81,827	6,269
Materials and Supplies	4,085	2,278	1,807
Contractual Services	30,900	21,155	9,745
Other	389	389	0
Total Expenditures	301,248	283,427	17,821
Excess of Revenues Over (Under) Expenditures	(25,633)	2,163	27,796
<b><u>Other Financing Sources</u></b>			
Advances - In	9,075	0	(9,075)
Changes in Fund Balance	(16,558)	2,163	18,721
Fund Balance at Beginning of Year	19,046	19,046	0
Fund Balance at End of Year	\$2,488	\$21,209	\$18,721

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$10,000	\$10,421	\$421
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Contractual Services	11,056	9,103	1,953
Changes in Fund Balance	(1,056)	1,318	2,374
Fund Balance at Beginning of Year	2,054	2,054	0
Prior Year Encumbrances Appropriated	1,162	1,162	0
Fund Balance at End of Year	<u>\$2,160</u>	<u>\$4,534</u>	<u>\$2,374</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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$36,400	\$37,453	\$1,053
Other	1,658	7,178	5,520
Total Revenues	<u>38,058</u>	<u>44,631</u>	<u>6,573</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	27,500	18,540	8,960
Fringe Benefits	4,450	3,707	743
Materials and Supplies	8,200	7,434	766
Contractual Services	10,000	2,293	7,707
Capital Outlay	5,000	4,134	866
Total Expenditures	<u>55,150</u>	<u>36,108</u>	<u>19,042</u>
Changes in Fund Balance	(17,092)	8,523	25,615
Fund Balance at Beginning of Year	<u>52,706</u>	<u>52,706</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$35,614</u></u>	<u><u>\$61,229</u></u>	<u><u>\$25,615</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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$892,624	\$784,803	(\$107,821)
Other	500	294	(206)
Total Revenues	<u>893,124</u>	<u>785,097</u>	<u>(108,027)</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	275,000	236,739	38,261
Fringe Benefits	106,184	98,695	7,489
Materials and Supplies	12,872	7,716	5,156
Contractual Services	418,225	350,122	68,103
Capital Outlay	12,600	11,600	1,000
Other	25,869	14,700	11,169
Total Expenditures	<u>850,750</u>	<u>719,572</u>	<u>131,178</u>
Changes in Fund Balance	42,374	65,525	23,151
Fund Balance at Beginning of Year	951,835	951,835	0
Prior Year Encumbrances Appropriated	53,182	53,182	0
Fund Balance at End of Year	<u><u>\$1,047,391</u></u>	<u><u>\$1,070,542</u></u>	<u><u>\$23,151</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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$113,946	\$125,935	\$11,989
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Contractual Services	7,874	0	7,874
Capital Outlay	55,000	0	55,000
Other	7,874	1,198	6,676
Total Expenditures	70,748	1,198	69,550
Excess of Revenues Over Expenditures	43,198	124,737	81,539
<b><u>Other Financing Uses</u></b>			
Advances - Out	(115,000)	(115,000)	0
Changes in Fund Balance	(71,802)	9,737	81,539
Fund Balance at Beginning of Year	112,011	112,011	0
Fund Balance at End of Year	<u>\$40,209</u>	<u>\$121,748</u>	<u>\$81,539</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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$0	\$1,618	\$1,618
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Materials and Supplies	3,000	0	3,000
Contractual Services	3,729	0	3,729
Total Expenditures	6,729	0	6,729
Changes in Fund Balance	(6,729)	1,618	8,347
Fund Balance at Beginning of Year	6,925	6,925	0
Fund Balance at End of Year	\$196	\$8,543	\$8,347

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$43,306	\$46,406	\$3,100
Other	0	152	152
Total Revenues	<u>43,306</u>	<u>46,558</u>	<u>3,252</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	29,062	28,930	132
Fringe Benefits	14,286	13,922	364
Total Expenditures	<u>43,348</u>	<u>42,852</u>	<u>496</u>
Excess of Revenues Over (Under) Expenditures	(42)	3,706	3,748
<b><u>Other Financing Sources</u></b>			
Advances - In	1,650	0	(1,650)
Changes in Fund Balance	1,608	3,706	2,098
Fund Balance at Beginning of Year	<u>1,833</u>	<u>1,833</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,441</u></u>	<u><u>\$5,539</u></u>	<u><u>\$2,098</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Electronic Monitoring Special Revenue Fund**  
For the Year Ended December 31, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$3,000	\$685	(\$2,315)
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Contractual Services	3,000	120	2,880
Changes in Fund Balance	0	565	565
Fund Balance at Beginning of Year	5,421	5,421	0
Fund Balance at End of Year	<u>\$5,421</u>	<u>\$5,986</u>	<u>\$565</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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$20,000	\$28,836	\$8,836
Interest	100	161	61
Other	21,183	11,077	(10,106)
	<hr/>	<hr/>	<hr/>
Total Revenues	41,283	40,074	(1,209)
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Materials and Supplies	43,184	16,538	26,646
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(1,901)	23,536	25,437
Fund Balance at Beginning of Year	28,721	28,721	0
	<hr/>	<hr/>	<hr/>
Fund Balance at End of Year	<u>\$26,820</u>	<u>\$52,257</u>	<u>\$25,437</u>

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$11,000	\$12,546	\$1,546
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Materials and Supplies	3,000	1,110	1,890
Contractual Services	11,000	10,078	922
Total Expenditures	14,000	11,188	2,812
Changes in Fund Balance	(3,000)	1,358	4,358
Fund Balance at Beginning of Year	11,863	11,863	0
Prior Year Encumbrances Appropriated	600	600	0
Fund Balance at End of Year	\$9,463	\$13,821	\$4,358

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$24,698	\$24,698	\$0
Intergovernmental	97,512	86,765	(10,747)
Other	144	504	360
<b>Total Revenues</b>	<b>122,354</b>	<b>111,967</b>	<b>(10,387)</b>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	51,164	51,164	0
Fringe Benefits	19,015	18,658	357
Materials and Supplies	2,059	1,013	1,046
Contractual Services	8,287	6,188	2,099
Capital Outlay	2,000	529	1,471
Other	80,174	59,622	20,552
<b>Total Expenditures</b>	<b>162,699</b>	<b>137,174</b>	<b>25,525</b>
<b>Changes in Fund Balance</b>	<b>(40,345)</b>	<b>(25,207)</b>	<b>15,138</b>
Fund Balance at Beginning of Year	40,970	40,970	0
Prior Year Encumbrances Appropriated	365	365	0
<b>Fund Balance at End of Year</b>	<b>\$990</b>	<b>\$16,128</b>	<b>\$15,138</b>



**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$3,500	\$2,718	(\$782)
Licenses and Permits	120,000	155,747	35,747
Fines and Forfeitures	18,000	23,377	5,377
Other	2,500	1,202	(1,298)
	<u>144,000</u>	<u>183,044</u>	<u>39,044</u>
<b><u>Expenditures</u></b>			
Current			
Health			
Personal Services	67,856	54,545	13,311
Fringe Benefits	38,346	28,219	10,127
Materials and Supplies	14,712	14,661	51
Contractual Services	17,972	16,817	1,155
Capital Outlay	4,000	3,942	58
Other	9,654	0	9,654
	<u>152,540</u>	<u>118,184</u>	<u>34,356</u>
Total Expenditures	<u>152,540</u>	<u>118,184</u>	<u>34,356</u>
Changes in Fund Balance	(8,540)	64,860	73,400
Fund Balance at Beginning of Year	93,583	93,583	0
Prior Year Encumbrances Appropriated	<u>6,205</u>	<u>6,205</u>	<u>0</u>
Fund Balance at End of Year	<u>\$91,248</u>	<u>\$164,648</u>	<u>\$73,400</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Ditch Maintenance Special Revenue Fund**  
For the Year Ended December 31, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Special Assessments	\$43,836	\$45,344	\$1,508
<b><u>Expenditures</u></b>			
Current			
Public Works			
Materials and Supplies	5,000	940	4,060
Contractual Services	135,180	82,435	52,745
Capital Outlay	241	0	241
Total Expenditures	140,421	83,375	57,046
Changes in Fund Balance	(96,585)	(38,031)	58,554
Fund Balance at Beginning of Year	79,268	79,268	0
Prior Year Encumbrances Appropriated	12,229	12,229	0
Fund Balance (Deficit) at End of Year	(\$5,088)	\$53,466	\$58,554

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$101,000	\$93,683	(\$7,317)
Interest	300	481	181
Other	17,839	15,729	(2,110)
<b>Total Revenues</b>	<b>119,139</b>	<b>109,893</b>	<b>(9,246)</b>
<b><u>Expenditures</u></b>			
Current			
Public Works			
Contractual Services	56,108	4,610	51,498
Capital Outlay	125,493	119,211	6,282
<b>Total Expenditures</b>	<b>181,601</b>	<b>123,821</b>	<b>57,780</b>
Changes in Fund Balance	(62,462)	(13,928)	48,534
Fund Balance at Beginning of Year	65,779	65,779	0
Prior Year Encumbrances Appropriated	24,100	24,100	0
<b>Fund Balance at End of Year</b>	<b>\$27,417</b>	<b>\$75,951</b>	<b>\$48,534</b>

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$62,275	\$67,355	\$5,080
<b><u>Expenditures</u></b>			
Current			
Public Works			
Personal Services	36,716	36,716	0
Fringe Benefits	10,845	10,744	101
Materials and Supplies	6,133	4,915	1,218
Contractual Services	3,636	2,610	1,026
Other	14,139	14,015	124
Total Expenditures	71,469	69,000	2,469
Changes in Fund Balance	(9,194)	(1,645)	7,549
Fund Balance at Beginning of Year	16,831	16,831	0
Prior Year Encumbrances Appropriated	510	510	0
Fund Balance at End of Year	\$8,147	\$15,696	\$7,549

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$75,000	\$63,080	(\$11,920)
Other	8,500	2,625	(5,875)
Total Revenues	<u>83,500</u>	<u>65,705</u>	<u>(17,795)</u>
<b><u>Expenditures</u></b>			
Current			
General Government - Legislative and Executive			
Personal Services	55,570	53,888	1,682
Fringe Benefits	18,366	8,209	10,157
Materials and Supplies	2,500	2,315	185
Contractual Services	10,962	10,845	117
Capital Outlay	2,000	520	1,480
Total Expenditures	<u>89,398</u>	<u>75,777</u>	<u>13,621</u>
Changes in Fund Balance	(5,898)	(10,072)	(4,174)
Fund Balance at Beginning of Year	88,646	88,646	0
Prior Year Encumbrances Appropriated	3,462	3,462	0
Fund Balance at End of Year	<u><u>\$86,210</u></u>	<u><u>\$82,036</u></u>	<u><u>(\$4,174)</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Delinquent Real Estate Tax Assessment Treasurer Special Revenue Fund**  
For the Year Ended December 31, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$60,000	\$63,080	\$3,080
Other	0	177	177
Total Revenues	<u>60,000</u>	<u>63,257</u>	<u>3,257</u>
<b><u>Expenditures</u></b>			
Current			
General Government - Legislative and Executive			
Personal Services	55,000	42,475	12,525
Fringe Benefits	16,200	10,885	5,315
Materials and Supplies	10,039	8,246	1,793
Capital Outlay	3,000	2,525	475
Other	8,000	937	7,063
Total Expenditures	<u>92,239</u>	<u>65,068</u>	<u>27,171</u>
Changes in Fund Balance	(32,239)	(1,811)	30,428
Fund Balance at Beginning of Year	157,113	157,113	0
Prior Year Encumbrances Appropriated	<u>153</u>	<u>153</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$125,027</u></u>	<u><u>\$155,455</u></u>	<u><u>\$30,428</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Prepayment Interest Special Revenue Fund**  
For the Year Ended December 31, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Interest	\$5,000	\$6,169	\$1,169
<b><u>Expenditures</u></b>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	5,000	3,355	1,645
Other	5,000	0	5,000
Total Expenditures	10,000	3,355	6,645
Changes in Fund Balance	(5,000)	2,814	7,814
Fund Balance at Beginning of Year	12,001	12,001	0
Fund Balance at End of Year	<u>\$7,001</u>	<u>\$14,815</u>	<u>\$7,814</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Computerization Special Revenue Fund**  
For the Year Ended December 31, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$159,987	\$149,687	(\$10,300)
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial			
Personal Services	53,045	52,530	515
Contractual Services	10,432	3,409	7,023
Capital Outlay	23,152	9,422	13,730
Other	500	0	500
Total Expenditures	87,129	65,361	21,768
Excess of Revenues Over Expenditures	72,858	84,326	11,468
<b><u>Other Financing Uses</u></b>			
Transfers - Out	(114,100)	(112,196)	1,904
Changes in Fund Balance	(41,242)	(27,870)	13,372
Fund Balance at Beginning of Year	136,300	136,300	0
Prior Year Encumbrances Appropriated	834	834	0
Fund Balance at End of Year	\$95,892	\$109,264	\$13,372



**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$49,273	\$43,000	(\$6,273)
<b><u>Expenditures</u></b>			
Current			
General Government - Legislative and Executive			
Capital Outlay	54,663	43,850	10,813
Changes in Fund Balance	(5,390)	(850)	4,540
Fund Balance at Beginning of Year	18,443	18,443	0
Prior Year Encumbrances Appropriated	5,390	5,390	0
Fund Balance at End of Year	<u>\$18,443</u>	<u>\$22,983</u>	<u>\$4,540</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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$250,000	\$249,003	(\$997)
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial			
Personal Services	141,481	139,874	1,607
Fringe Benefits	84,350	74,233	10,117
Material and Supplies	5,233	3,080	2,153
Contractual Services	4,027	801	3,226
Capital Outlay	500	0	500
Other	3,750	2,511	1,239
Total Expenditures	239,341	220,499	18,842
Excess of Revenues Over Expenditures	10,659	28,504	17,845
<b><u>Other Financing Uses</u></b>			
Transfers - Out	(37,500)	(37,500)	0
Changes in Fund Balance	(26,841)	(8,996)	17,845
Fund Balance at Beginning of Year	352,404	352,404	0
Prior Year Encumbrances Appropriated	259	259	0
Fund Balance at End of Year	\$325,822	\$343,667	\$17,845

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$4,845	\$2,668	(\$2,177)
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial Contractual Services	5,021	3,268	1,753
Changes in Fund Balance	(176)	(600)	(424)
Fund Balance (Deficit) at Beginning of Year	(32)	(32)	0
Prior Year Encumbrances Appropriated	720	720	0
Fund Balance at End of Year	<u>\$512</u>	<u>\$88</u>	<u>(\$424)</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, 2007

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Current			
Health			
Contractual Services	<u>800</u>	<u>800</u>	<u>0</u>
Excess of Revenues Under Expenditures	(800)	(800)	0
<b><u>Other Financing Sources</u></b>			
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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$30,641	\$20,427	(\$10,214)
<b><u>Expenditures</u></b>			
Current			
Human Services			
Contractual Services	30,659	23,255	7,404
Changes in Fund Balance	(18)	(2,828)	(2,810)
Fund Balance at Beginning of Year	10,214	10,214	0
Fund Balance at End of Year	<u>\$10,196</u>	<u>\$7,386</u>	<u>(\$2,810)</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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	20	20	0
Fund Balance at End of Year	<u>\$20</u>	<u>\$20</u>	<u>\$0</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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$41,000	\$14,399	(\$26,601)
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial			
Materials and Supplies	5,000	0	5,000
Capital Outlay	20,000	0	20,000
Other	16,000	0	16,000
Total Expenditures	41,000	0	41,000
Changes in Fund Balance	0	14,399	14,399
Fund Balance at Beginning of Year	44,182	44,182	0
Fund Balance at End of Year	\$44,182	\$58,581	\$14,399

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Property Taxes	\$725,929	\$725,929	\$0
Intergovernmental	73,197	73,384	187
Total Revenues	799,126	799,313	187
<b><u>Expenditures</u></b>			
Current			
Human Services			
Other	799,126	799,126	0
Changes in Fund Balance	0	187	187
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$187</u>	<u>\$187</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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Other	\$24,461	\$24,461	\$0
<b><u>Expenditures</u></b>			
Debt Service			
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	171,000	171,000	0
Interest and Fiscal Charges	152,903	152,903	0
Issuance Costs	84,606	82,382	2,224
Job and Family Services Bonds			
Principal Retirement	134,000	134,000	0
Interest and Fiscal Charges	17,150	16,562	588
Issuance Costs	1,417	1,169	248
Regional Jail Bonds			
Principal Retirement	150,000	150,000	0
Interest and Fiscal Charges	116,670	110,636	6,034
Issuance Costs	54,189	52,567	1,622
Justice Center Bonds			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	24,485	23,703	782
Issuance Costs	14,240	13,893	347
Total General Obligation Bond Retirement	955,660	943,815	11,845
Marion Senior Housing			
Interest and Fiscal Charges	11,921	11,921	0
Issue II Loans			
Principal Retirement	16,477	16,477	0
Total Expenditures	984,058	972,213	11,845
Excess of Revenues Under Expenditures	(959,597)	(947,752)	11,845
<b><u>Other Financing Sources (Uses)</u></b>			
Refunding General Obligation Bonds Issued	9,775,000	9,775,000	0
Premium on Refunding General Obligation Bonds Issued	49,737	49,737	0
Payment to Refunding Bond Escrow Agent	(9,670,285)	(9,670,285)	0
Advances - Out	(12,540)	(12,540)	0
Transfers - In	666,535	930,256	263,721
Total Other Financing Sources (Uses)	808,447	1,072,168	263,721
Changes in Fund Balance	(151,150)	124,416	275,566
Fund Balance at Beginning of Year	788,738	788,738	0
Fund Balance at End of Year	\$637,588	\$913,154	\$275,566

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$0	\$62,967	\$62,967
Other	25,200	25,200	0
Total Revenues	25,200	88,167	62,967
<b><u>Expenditures</u></b>			
Capital Outlay	439,289	434,550	4,739
Excess of Revenues Under Expenditures	(414,089)	(346,383)	67,706
<b><u>Other Financing Sources</u></b>			
Transfers - In	212,596	246,560	33,964
Changes in Fund Balance	(201,493)	(99,823)	101,670
Fund Balance at Beginning of Year	259,906	259,906	0
Prior Year Encumbrances Appropriated	51,130	51,130	0
Fund Balance at End of Year	<u>\$109,543</u>	<u>\$211,213</u>	<u>\$101,670</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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Special Assessments	\$542,414	\$52,077	(\$490,337)
<b><u>Expenditures</u></b>			
Capital Outlay	529,833	0	529,833
Debt Service			
Principal Retirement	60,000	60,000	0
Interest and Fiscal Charges	6,900	5,262	1,638
Total Expenditures	596,733	65,262	531,471
Excess of Revenues Under Expenditures	(54,319)	(13,185)	41,134
<b><u>Other Financing Sources (Uses)</u></b>			
Refunding General Obligation Bonds Issued	69,713	69,713	0
Refunding Special Assessment Bonds Issued	110,287	110,287	0
Premium on Refunding Special Assessment Bonds Issued	1,097	1,097	0
Payment to Refunding Bond Escrow Agent	(181,214)	(181,214)	0
Total Other Financing Sources (Uses)	(117)	(117)	0
Changes in Fund Balance	(54,436)	(13,302)	41,134
Fund Balance at Beginning of Year	202,636	202,636	0
Fund Balance at End of Year	\$148,200	\$189,334	\$41,134

**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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Other	\$33,190	\$33,190	\$0
<b><u>Expenditures</u></b>			
Capital Outlay	83,190	12,314	70,876
Excess of Revenues Over (Under) Expenditures	(50,000)	20,876	70,876
<b><u>Other Financing Sources</u></b>			
Transfers - In	50,000	0	(50,000)
Changes in Fund Balance	0	20,876	20,876
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$20,876</u>	<u>\$20,876</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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Property Taxes	\$310,000	\$301,921	(\$8,079)
Intergovernmental	30,300	63,589	33,289
Other	15,000	0	(15,000)
	<hr/>	<hr/>	<hr/>
Total Revenues	355,300	365,510	10,210
<b><u>Expenditures</u></b>			
Capital Outlay	581,048	278,376	302,672
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(225,748)	87,134	312,882
Fund Balance at Beginning of Year	255,501	255,501	0
Prior Year Encumbrances Appropriated	6,358	6,358	0
	<hr/>	<hr/>	<hr/>
Fund Balance at End of Year	<u>\$36,111</u>	<u>\$348,993</u>	<u>\$312,882</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, 2007

	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Capital Outlay	30,000	4,000	26,000
Excess of Revenues Under Expenditures	(30,000)	(4,000)	26,000
<b><u>Other Financing Uses</u></b>			
Transfers - Out	(1,000)	(1,000)	0
Changes in Fund Balance	(31,000)	(5,000)	26,000
Fund Balance at Beginning of Year	93,595	93,595	0
Fund Balance at End of Year	<u>\$62,595</u>	<u>\$88,595</u>	<u>\$26,000</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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$125,572	\$180,525	\$54,953
Other	20,000	6,308	(13,692)
Total Revenues	145,572	186,833	41,261
<b><u>Expenditures</u></b>			
Capital Outlay	479,495	442,112	37,383
Excess of Revenues Under Expenditures	(333,923)	(255,279)	78,644
<b><u>Other Financing Sources</u></b>			
Transfers - In	210,444	100,000	(110,444)
Changes in Fund Balance	(123,479)	(155,279)	(31,800)
Fund Balance at Beginning of Year	506,046	506,046	0
Prior Year Encumbrances Appropriated	42,204	42,204	0
Fund Balance at End of Year	<u>\$424,771</u>	<u>\$392,971</u>	<u>(\$31,800)</u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Justice Center Capital Projects Fund**  
 For the Year Ended December 31, 2007

	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Capital Outlay	<u>85</u>	<u>85</u>	<u>0</u>
Changes in Fund Balance	(85)	(85)	0
Fund Balance at Beginning of Year	787	787	0
Prior Year Encumbrances Appropriated	<u>85</u>	<u>85</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$787</u></u>	<u><u>\$787</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  
**Coliseum Levy Capital Projects Fund**  
For the Year Ended December 31, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$21,210	\$21,852	\$642
<b><u>Expenditures</u></b>			
Capital Outlay	41,050	41,050	0
Excess of Revenues Under Expenditures	(19,840)	(19,198)	642
<b><u>Other Financing Sources (Uses)</u></b>			
Advances - In	7,000	7,000	0
Advances - Out	(7,000)	(7,000)	0
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	(19,840)	(19,198)	642
Fund Balance at Beginning of Year	19,348	19,348	0
Prior Year Encumbrances Appropriated	11,794	11,794	0
Fund Balance at End of Year	<u>\$11,302</u>	<u>\$11,944</u>	<u>\$642</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, 2007

	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Capital Outlay	373,130	0	373,130
Changes in Fund Balance	(373,130)	0	373,130
Fund Balance at Beginning of Year	373,130	373,130	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$373,130</u>	<u>\$373,130</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, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$5,604,619	\$488,548	(\$5,116,071)
<b><u>Expenditures</u></b>			
Capital Outlay	6,044,548	318,273	5,726,275
Changes in Fund Balance	(439,929)	170,275	610,204
Fund Balance at Beginning of Year	438,072	438,072	0
Prior Year Encumbrances Appropriated	1,857	1,857	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$610,204</u>	<u>\$610,204</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**TIF Project Capital Projects Fund**  
For the Year Ended December 31, 2007

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Other	\$20,037	\$0	(\$20,037)
<b><u>Expenditures</u></b>			
Capital Outlay	526,749	526,184	565
Debt Service			
Principal Retirement	3,355,677	3,336,000	19,677
Interest and Fiscal Charges	330,971	147,082	183,889
Total Expenditures	4,213,397	4,009,266	204,131
Excess of Revenues Under Expenditures	(4,193,360)	(4,009,266)	184,094
<b><u>Other Financing Sources</u></b>			
Notes Issued	3,336,000	3,336,000	0
Transfers - In	43,681	0	(43,681)
Total Other Financing Sources	3,379,681	3,336,000	(43,681)
Changes in Fund Balance	(813,679)	(673,266)	140,413
Fund Balance at Beginning of Year	456,999	456,999	0
Prior Year Encumbrances Appropriated	430,114	430,114	0
Fund Balance at End of Year	\$73,434	\$213,847	\$140,413

**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 source, the property tax.

**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 34 in 2003; schedules presenting government-wide information include information beginning in that year.

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

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$49,187,346	\$47,464,227	\$43,101,269	\$42,907,872
Restricted	22,115,405	21,436,262	20,154,633	19,844,819
Unrestricted	<u>4,472,864</u>	<u>3,874,281</u>	<u>3,659,591</u>	<u>4,039,480</u>
Total Governmental Activities Net Assets	<u>75,775,615</u>	<u>72,774,770</u>	<u>66,915,493</u>	<u>66,792,171</u>
Business-Type Activity				
Invested in Capital Assets, Net of Related Debt	5,784,359	5,868,440	6,067,334	5,926,439
Restricted	0	0	0	422,811
Unrestricted	<u>2,965,710</u>	<u>2,441,114</u>	<u>2,205,459</u>	<u>1,911,972</u>
Total Business-Type Activity Net Assets	<u>8,750,069</u>	<u>8,309,554</u>	<u>8,272,793</u>	<u>8,261,222</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	54,971,705	53,332,667	49,168,603	48,834,311
Restricted	22,115,405	21,436,262	20,154,633	20,267,630
Unrestricted	<u>7,438,574</u>	<u>6,315,395</u>	<u>5,865,050</u>	<u>5,951,452</u>
Total Primary Government Net Assets	<u>\$84,525,684</u>	<u>\$81,084,324</u>	<u>\$75,188,286</u>	<u>\$75,053,393</u>

2003

\$39,156,278  
19,230,671  
4,647,786  
63,034,735

6,143,077  
348,241  
1,910,537  
8,401,855

45,299,355  
19,578,912  
6,558,323  
\$71,436,590

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

	2007	2006	2005	2004
<b>Expenses</b>				
Governmental Activities				
General Government				
Legislative and Executive	\$6,865,354	\$6,559,522	\$6,702,826	\$6,391,895
Intergovernmental	178,628	0	0	0
Judicial	2,160,259	2,052,712	2,273,672	2,077,911
Public Safety	9,906,723	9,581,353	9,146,720	8,555,754
Public Works	3,186,953	5,310,612	4,318,173	4,008,867
Intergovernmental	830,770	0	0	0
Health	7,928,161	7,700,613	7,607,576	8,130,127
Intergovernmental	1,087,960	0	0	0
Human Services	14,559,161	13,166,131	11,575,193	11,560,376
Conservation and Recreation	13,000	226,051	308,836	12,000
Intergovernmental	185,000	0	0	0
Intergovernmental	0	1,016,777	913,032	957,447
Interest and Fiscal Charges	484,721	571,803	492,992	517,689
Total Governmental Activities Expenses	<u>47,386,690</u>	<u>46,185,574</u>	<u>43,339,020</u>	<u>42,212,066</u>
Business-Type Activity				
Sewer District	<u>1,164,820</u>	<u>1,175,071</u>	<u>1,216,520</u>	<u>1,383,704</u>
Total Primary Government Expenses	<u>48,551,510</u>	<u>47,360,645</u>	<u>44,555,540</u>	<u>43,595,770</u>
<b>Program Revenues</b>				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,598,005	2,579,723	2,280,729	2,340,550
Judicial	1,212,057	1,150,303	1,107,315	980,036
Public Safety	1,200,579	1,062,452	893,504	837,317
Public Works	194,094	186,303	177,669	128,649
Health	183,404	177,436	174,167	153,484
Human Services	329,446	333,426	302,246	306,040
Operating Grants, Contributions, and Interest	22,345,531	21,481,219	20,061,838	20,544,602
Capital Grants, Contributions, and Interest	1,368,720	5,516,629	195,454	359,042
Total Governmental Activities Program Revenues	<u>29,431,836</u>	<u>32,487,491</u>	<u>25,192,922</u>	<u>25,649,720</u>
Business-Type Activity				
Charges for Services	1,172,195	1,072,083	1,077,909	1,066,299
Operating Grants, Contributions, and Interest	0	0	0	0
Capital Grants, Contributions, and Interest	292,385	91,878	135,356	170,559
Total Business-Type Activity Program Revenues	<u>1,464,580</u>	<u>1,163,961</u>	<u>1,213,265</u>	<u>1,236,858</u>
Total Primary Government Program Revenues	<u>30,896,416</u>	<u>33,651,452</u>	<u>26,406,187</u>	<u>26,886,578</u>
<b>Net (Expense)/Revenue</b>				
Business-Type Activity	<u>299,760</u>	<u>(11,110)</u>	<u>(3,255)</u>	<u>(146,846)</u>
Total Primary Government Net Expense	<u>(17,655,094)</u>	<u>(13,709,193)</u>	<u>(18,149,353)</u>	<u>(16,709,192)</u>



2003

\$6,801,821  
0  
1,698,069  
8,373,301  
4,270,667  
0  
8,070,610  
0  
12,122,494  
15,000  
0  
903,239  
540,876  
42,796,077

1,343,220  
44,139,297

2,228,818  
1,158,754  
1,083,333  
258,452  
187,451  
311,793  
19,373,105  
276,307  
24,878,013

1,021,108  
0  
79,844  
1,100,952  
25,978,965

(242,268)  
(18,160,332)

(continued)

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

	2007	2006	2005	2004
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities				
Property Taxes Levied for				
General Operating	\$2,217,466	\$2,167,903	\$2,254,001	\$2,134,707
Health-Mental Health	918,955	654,433	622,349	598,559
Health-Mental Retardation and Developmental Disabilities	2,898,988	2,961,609	2,999,864	2,882,714
Health-Marca Capital	308,547	312,797	318,295	307,698
Human Services-Children Services	1,583,189	1,514,642	1,595,685	1,535,336
Human Services-Senior Service	760,044	63,710	0	0
Conservation and Recreation-Coliseum Capital	0	11,561	216,536	241,986
Sales Taxes	7,189,172	6,677,483	6,385,212	6,365,990
Grants and Entitlements not Restricted to Other Programs	1,818,914	1,566,057	1,629,633	1,611,835
Interest	2,035,081	1,700,569	1,049,757	535,797
Other	1,321,586	1,926,596	1,198,088	1,134,822
Transfers	(96,243)	0	0	0
Special Item - Gain on Sale of Capital Assets	0	0	0	2,970,338
Total Governmental Activities	<u>20,955,699</u>	<u>19,557,360</u>	<u>18,269,420</u>	<u>20,319,782</u>
Business-Type Activity				
Interest	37,167	46,190	14,272	6,213
Other	7,345	1,681	554	0
Transfers	96,243	0	0	0
Total Business-Type Activity	<u>140,755</u>	<u>47,871</u>	<u>14,826</u>	<u>6,213</u>
Total Primary Government	<u>21,096,454</u>	<u>19,605,231</u>	<u>18,284,246</u>	<u>20,325,995</u>
<b>Change in Net Assets</b>				
Governmental Activities	3,000,845	5,859,277	123,322	3,757,436
Business-Type Activity	440,515	36,761	11,571	(140,633)
Total Primary Government	<u>\$3,441,360</u>	<u>\$5,896,038</u>	<u>\$134,893</u>	<u>\$3,616,803</u>

2003

\$2,123,288

594,917

2,873,363

304,954

1,525,292

0

240,466

6,171,612

1,677,185

827,799

1,241,178

0

0

17,580,054

7,020

45,158

0

52,178

17,632,232

(338,010)

(190,090)

(\$528,100)

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

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Fund					
Reserved	\$791,439	\$708,263	\$497,443	\$576,813	\$298,446
Unreserved	<u>6,772,252</u>	<u>5,960,120</u>	<u>6,037,725</u>	<u>3,153,655</u>	<u>4,073,678</u>
Total General Fund	<u>7,563,691</u>	<u>6,668,383</u>	<u>6,535,168</u>	<u>3,730,468</u>	<u>4,372,124</u>
All Other Governmental Funds					
Reserved	1,396,671	1,430,260	1,936,328	1,311,288	1,839,343
Unreserved, Reported in					
Special Revenue Funds	15,068,360	13,563,918	12,620,540	12,907,520	11,746,759
Debt Service Fund	901,531	777,115	651,940	521,564	385,989
Capital Projects Funds (Deficit)	<u>975,583</u>	<u>1,328,373</u>	<u>1,468,191</u>	<u>1,364,837</u>	<u>1,595,662</u>
Total All Other Governmental Funds	<u>18,342,145</u>	<u>17,099,666</u>	<u>16,676,999</u>	<u>16,105,209</u>	<u>15,567,753</u>
Total Governmental Funds	<u>\$25,905,836</u>	<u>\$23,768,049</u>	<u>\$23,212,167</u>	<u>\$19,835,677</u>	<u>\$19,939,877</u>

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
\$1,093,240	\$938,630	\$166,744	\$182,032	\$156,031
<u>4,095,584</u>	<u>4,351,736</u>	<u>4,440,714</u>	<u>3,065,339</u>	<u>3,276,429</u>
<u>5,188,824</u>	<u>5,290,366</u>	<u>4,607,458</u>	<u>3,247,371</u>	<u>3,432,460</u>
2,767,925	3,793,862	10,046,618	2,140,932	1,211,251
12,903,437	13,429,129	13,115,092	12,297,793	11,649,593
251,580	235,417	38,068	38,068	37,334
<u>1,535,054</u>	<u>1,320,383</u>	<u>(7,278,270)</u>	<u>100,160</u>	<u>884,464</u>
<u>17,457,996</u>	<u>18,778,791</u>	<u>15,921,508</u>	<u>14,576,953</u>	<u>13,782,642</u>
<u>\$22,646,820</u>	<u>\$24,069,157</u>	<u>\$20,528,966</u>	<u>\$17,824,324</u>	<u>\$17,215,102</u>

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

	2007	2006	2005	2004
<b>Revenues</b>				
Property Taxes	\$8,621,962	\$7,636,017	\$7,990,487	\$7,674,052
Sales Taxes	7,276,501	6,499,806	6,406,626	6,366,647
Special Assessments	80,935	61,564	73,482	148,899
Charges for Services	5,147,982	5,009,233	4,520,529	4,405,092
Licenses and Permits	161,639	157,081	157,520	131,490
Fines and Forfeitures	372,293	272,620	223,446	172,395
Intergovernmental	25,546,176	23,489,949	21,836,527	21,946,707
Interest	1,966,989	1,759,758	1,029,169	548,775
Donations	0	0	0	0
Other	1,402,443	1,926,596	1,198,088	1,134,822
<b>Total Revenues</b>	<b>50,576,920</b>	<b>46,812,624</b>	<b>43,435,874</b>	<b>42,528,879</b>
<b>Expenditures</b>				
General Government				
Legislative and Executive	5,997,407	5,749,148	5,816,674	5,646,287
Intergovernmental	178,628	0	0	0
Judicial	2,105,744	2,003,409	2,056,800	1,938,925
Public Safety	9,722,362	9,627,378	8,825,098	8,719,203
Public Works	4,670,835	4,300,495	4,374,489	4,087,891
Health	7,385,058	7,166,602	7,126,689	7,580,126
Intergovernmental	1,087,960	0	0	0
Human Services	14,384,934	13,041,213	11,489,016	11,374,219
Conservation and Recreation	13,000	73,000	296,475	12,000
Intergovernmental	185,000	0	0	0
Other	0	0	0	0
Capital Outlay	1,577,479	4,981,439	1,548,499	1,503,966
Intergovernmental	0	1,016,777	913,032	957,447
Debt Service				
Principal Retirement	3,151,477	478,990	0	524,914
Interest and Fiscal Charges	471,181	495,641	0	520,696
Issuance Costs	150,011	0	1,003,160	0
<b>Total Expenditures</b>	<b>51,081,076</b>	<b>48,934,092</b>	<b>43,449,932</b>	<b>42,865,674</b>
Excess of Revenues Over (Under) Expenditures	<b>(504,156)</b>	<b>(2,121,468)</b>	<b>(14,058)</b>	<b>(336,795)</b>

2003	2002	2001	2000	1999	1998
\$8,066,412	\$7,548,234	\$7,305,808	\$7,102,641	\$6,934,401	\$6,733,664
6,173,346	6,251,522	6,017,820	6,094,993	5,805,659	5,575,083
34,869	76,802	710,708	28,744	71,569	24,601
4,785,221	4,239,632	4,013,918	4,180,849	4,090,379	4,219,115
126,836	109,982	123,930	130,581	125,895	120,896
219,576	252,552	243,905	339,539	288,157	232,078
19,880,916	21,411,618	21,865,615	21,355,051	18,242,723	16,536,709
836,672	1,022,104	2,265,133	2,688,893	1,709,716	1,836,996
0	0	28,904	39,701	57,360	58,544
1,241,178	1,611,905	1,213,682	1,045,676	922,755	1,382,568
41,365,026	42,524,351	43,789,423	43,006,668	38,248,614	36,720,254
5,273,196	5,433,049	4,943,276	4,529,300	4,165,994	4,074,412
0	0	0	0	0	0
1,910,773	1,766,831	1,681,556	1,591,109	1,548,493	1,564,884
8,497,685	9,019,495	8,756,552	8,573,196	8,128,168	6,299,186
3,638,147	4,061,097	3,494,913	3,622,122	3,591,100	3,104,836
7,813,166	6,458,789	6,659,899	5,993,433	5,125,148	5,028,554
0	0	0	0	0	0
12,111,553	12,073,702	12,962,859	12,258,017	10,199,779	9,313,605
15,000	16,920	11,612	16,938	16,425	9,025
0	0	0	0	0	0
647,380	607,475	674,761	485,370	500,372	448,222
2,327,997	2,594,791	10,902,651	2,591,313	2,550,828	1,005,387
903,239	930,268	923,820	878,351	1,213,382	863,815
501,884	365,326	32,611	24,624	24,207	28,092
537,777	592,874	657,955	472,586	246,414	325,093
0	0	0	0	0	0
44,177,797	43,920,617	51,702,465	41,036,359	37,310,310	32,065,111
(2,812,771)	(1,396,266)	(7,913,042)	1,970,309	938,304	4,655,143

(continued)

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

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	\$2,608	\$92,350	\$3,390,548	\$150,000
Notes Issued	2,485,000	2,585,000	0	0
Bonds Issued	0	0	0	0
Loans Issued	0	0	0	82,595
Refunding General Obligation Bonds Issued	9,844,713	0	0	0
Refunding Special Assessment Bonds Issued	110,287	0	0	0
Premium on Refunding General Obligation Bonds Issued	49,737	0	0	0
Premium on Refunding Special Assessment Bonds Issued	1,097	0	0	0
Payment to Refunding Bond Escrow Agent	(9,851,499)	0	0	0
Inception of Capital Lease	0	0	0	0
Transfers - In	1,612,280	2,241,012	2,583,356	1,762,347
Transfers - Out	(1,612,280)	(2,241,012)	(2,583,356)	(1,762,347)
<b>Total Other Financing Sources (Uses)</b>	<u>2,641,943</u>	<u>2,677,350</u>	<u>3,390,548</u>	<u>232,595</u>
 Net Changes in Fund Balances	 <u>\$2,137,787</u>	 <u>\$555,882</u>	 <u>\$3,376,490</u>	 <u>(\$104,200)</u>
 Debt Service as a Percentage of Noncapital Expenditures	 7.8%	 2.2%	 2.4%	 2.6%



2003	2002	2001	2000	1999	1998
\$0	\$0	\$64,754	\$764,333	\$28,158	\$616
0	0	0	0	0	0
0	0	11,400,000	0	0	0
105,828	0	26,547	0	0	15,278
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	3,171
2,025,471	1,347,423	1,521,261	8,479,135	2,263,127	2,931,344
(2,025,471)	(1,373,494)	(1,559,329)	(8,509,135)	(2,620,367)	(2,931,344)
105,828	(26,071)	11,453,233	734,333	(329,082)	19,065
<u>(\$2,706,943)</u>	<u>(\$1,422,337)</u>	<u>\$3,540,191</u>	<u>\$2,704,642</u>	<u>\$609,222</u>	<u>\$4,674,208</u>
2.4%	2.3%	1.7%	1.3%	0.8%	1.1%

**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			
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
1999	527,176,470	136,997,920	1,897,641,114	71,519,410	81,272,057
1998	415,792,000	132,559,910	1,566,719,743	72,086,840	81,916,864

Source: Marion County Auditor

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is 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 at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out. The percentage was 18.75 percent for 2006, and is 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009.

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
\$73,803,180	\$590,425,440	\$1,011,756,330	\$3,166,130,992	\$9.40
141,050,605	752,269,893	1,054,936,315	3,257,003,778	8.37
136,833,414	621,970,064	1,035,203,324	3,086,101,848	8.76
131,646,283	572,375,143	1,008,909,213	2,974,780,009	8.80
135,789,841	565,791,004	1,002,896,981	2,938,232,004	8.80
139,711,450	558,845,800	1,001,966,500	2,919,755,239	9.85
139,377,310	557,509,240	897,530,970	2,607,890,783	9.42
134,959,685	539,838,740	876,727,385	2,540,703,128	9.13
148,945,039	595,780,156	884,638,839	2,574,693,327	9.17
146,457,865	585,831,460	766,896,615	2,234,468,067	9.99

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

	2007	2006	2005	2004
Unvoted Millage				
General Fund	\$2.40	\$2.40	\$2.40	\$2.40
Voted Millage				
Mental Retardation and Developmental Disabilities 1978	1.00	1.00	1.00	1.00
Effective Millage Rates				
Residential/Agricultural	0.4754	0.4783	0.4791	0.4874
Commercial/Industrial	0.5437	0.5600	0.5561	0.5591
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
Mental Retardation and Developmental Disabilities 1985	0.35	0.35	0.35	0.35
Effective Millage Rates				
Residential/Agricultural	0.1880	0.1892	0.1895	0.1928
Commercial/Industrial	0.2800	0.2883	0.2863	0.2879
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500
Mental Retardation and Developmental Disabilities 1987	0.50	0.50	0.50	0.50
Effective Millage Rates				
Residential/Agricultural	0.2686	0.2703	0.2707	0.2754
Commercial/Industrial	0.4001	0.4121	0.4092	0.4114
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Mental Retardation and Development Disabilities 1996	3.00	3.00	3.00	3.00
Effective Millage Rates				
Residential/Agricultural	2.0483	2.0610	2.0640	2.1000
Commercial/Industrial	2.7040	2.7849	2.7655	2.7805
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000
Children Services	2.50	2.50	2.50	2.50
Effective Millage Rates				
Residential/Agricultural	1.3431	1.3515	1.3534	1.3771
Commercial/Industrial	2.0041	2.0641	2.0498	2.0609
Tangible/Public Utility Personal	2.5000	2.5000	2.5000	2.5000
ADAMHS	1.00	1.00	1.00	1.00
Effective Millage Rates				
Residential/Agricultural	0.9938	0.5406	0.5414	0.5508
Commercial/Industrial	0.9709	0.7166	0.7117	0.7155
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000

2003	2002	2001	2000	1999	1998
\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
1.00	1.00	1.00	1.00	1.00	1.00
0.4882	0.4850	0.5592	0.5604	0.5598	0.6963
0.5543	0.5520	0.5936	0.6006	0.5983	0.6032
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.35	0.35	0.35	0.35	0.35	0.35
0.1931	0.1918	0.2212	0.2217	0.2214	0.2754
0.2854	0.2842	0.3056	0.3093	0.3081	0.3106
0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
0.50	0.50	0.50	0.50	0.50	0.50
0.2758	0.2740	0.3160	0.3167	0.3163	0.3934
0.4079	0.4062	0.4368	0.4420	0.4403	0.4439
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
3.00	3.00	3.00	3.00	3.00	3.00
2.1033	2.0895	2.4094	2.4146	2.4117	3.0000
2.7565	2.7451	2.9521	2.9870	2.9757	3.0000
3.0000	3.0000	3.0000	3.0000	3.0000	3.0000
2.50	2.50	2.50	2.50	2.50	2.50
1.3792	1.3701	1.5799	1.5833	1.5814	1.9672
2.0431	2.0346	2.1881	2.2139	2.2055	2.2236
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
1.00	1.00	1.00	1.00	1.00	1.00
0.5517	0.5481	0.6320	0.6333	0.6326	0.7869
0.7093	0.7064	0.7597	0.7687	0.7657	0.7720
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

	2007	2006	2005	2004
Fairground Improvement	\$0.00	\$0.00	\$0.30	\$0.30
Effective Millage Rates				
Residential/Agricultural	0.0000	0.0000	0.2564	0.2609
Commercial/Industrial	0.0000	0.0000	0.2778	0.2793
Tangible/Public Utility Personal	0.0000	0.0000	0.3000	0.3000
Senior Service	0.80	0.00	0.00	0.00
Effective Millage Rates				
Residential/Agricultural	0.7950	0.0000	0.0000	0.0000
Commercial/Industrial	0.7767	0.0000	0.0000	0.0000
Tangible/Public Utility Personal	0.8000	0.0000	0.0000	0.0000
Total Voted Millage	9.15	8.35	8.65	8.65
Total County Rate	11.55	10.75	11.05	11.05
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	8.5123	7.2910	7.5545	7.6444
Commercial/Industrial	10.0795	9.2261	9.4564	9.4946
Tangible/Public Utility Personal	11.5500	10.7500	11.0500	11.0500
In County School Districts				
Marion CSD	28.6454 - 40.2600	29.0431 - 40.6300	32.9177 - 44.5300	33.0948 - 44.5300
Pleasant LSD	24.8700 - 47.7700	25.3300 - 48.2300	25.1900 - 48.0900	25.4200 - 48.3200
Overlapping School Districts				
Buckeye Valley LSD	23.8000 - 32.8000	23.9800 - 32.9800	24.2000 - 33.2000	24.5200 - 33.5200
Cardington-Lincoln LSD	26.0008 - 33.1900	25.9813 - 33.1900	26.1166 - 33.1900	26.0635 - 33.1900
Elgin LSD	26.0388 - 37.7700	26.1429 - 37.8500	26.2070 - 37.8500	25.8915 - 37.8500
Northmor LSD	20.0000 - 27.4000	20.0000 - 27.4000	20.0090 - 27.4000	20.0047 - 27.4000
Ridgedale LSD	27.2539 - 47.6000	27.4040 - 47.3900	27.4057 - 47.3900	26.7383 - 47.3900
River Valley LSD	28.4164 - 43.5000	29.3169 - 44.3700	29.3209 - 44.3700	29.8612 - 44.8800
Upper Sandusky EVSD	20.0000 - 33.7000	20.0006 - 33.7000	20.0000 - 33.7000	20.0053 - 33.7000
Corporations				
Caledonia	8.0332 - 12.5000	8.0419 - 12.5000	8.0220 - 12.5000	8.3125 - 12.5000
Green Camp	5.4676 - 10.1000	5.5201 - 10.1000	5.5135 - 10.1000	5.7134 - 10.1000
Larue	11.6500 - 11.7000	10.0192 - 11.7000	6.8136 - 11.7000	7.0306 - 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 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000
Morral	2.3089 - 5.2000	2.3322 - 5.2000	2.9756 - 5.2000	2.1028 - 5.2000
New Bloomington	3.3331 - 4.0000	3.3542 - 4.0000	3.3580 - 4.0000	3.4114 - 4.0000
Prospect	5.7180 - 11.6000	4.1614 - 10.1000	4.1579 - 10.1000	4.2743 - 10.1000
Waldo	6.1876 - 6.9000	6.1670 - 6.9000	6.1371 - 6.9000	6.3518 - 6.9000

2003	2002	2001	2000	1999	1998
\$0.30	\$0.30	\$0.30	\$0.00	\$0.00	\$0.00
0.2613	2.0895	0.2994	0.0000	0.0000	0.0000
0.2769	0.2757	0.2965	0.0000	0.0000	0.0000
0.3000	0.3000	0.3000	0.0000	0.0000	0.0000
0.00	0.00	0.00	0.00	0.00	0.00
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	8.35	8.35	8.35
11.05	11.05	11.05	10.75	10.75	10.75
7.6526	9.4480	8.4171	8.1300	8.1232	9.5192
9.4334	9.4042	9.9324	9.7215	9.6936	9.7533
11.0500	11.0500	11.0500	10.7500	10.7500	10.7500
33.0655 - 44.5300	32.7691 - 44.3700	34.7100 - 46.2100	35.2224 - 46.6900	30.9200 - 42.4200	32.6305 - 44.0700
25.4538 - 48.3200	25.4200 - 48.3200	26.1100 - 49.0100	26.6200 - 49.5200	26.7400 - 49.6400	31.6059 - 51.4500
24.8000 - 33.8000	25.1500 - 34.1500	25.4000 - 34.4000	25.5100 - 34.5100	26.7100 - 35.7100	26.7400 - 35.7400
26.3255 - 33.8200	26.3255 - 33.8200	24.9761 - 32.3900	25.9812 - 33.3900	25.9812 - 33.3900	26.2693 - 33.3900
25.9911 - 37.8500	25.8500 - 37.8500	26.3000 - 38.3000	26.3000 - 38.3000	26.1000 - 38.1000	27.2283 - 39.1700
20.0000 - 27.4000	20.0000 - 27.4000	20.0000 - 27.4000	19.9999 - 27.4000	20.0000 - 27.4000	20.0000 - 27.4000
26.8097 - 47.3900	26.8200 - 47.5200	27.4500 - 48.1500	27.4528 - 48.1500	27.4000 - 48.1000	29.0306 - 49.6500
30.4559 - 45.8800	30.3523 - 45.8800	31.3241 - 46.5100	24.5787 - 39.9500	24.0751 - 39.4400	25.5169 - 40.3100
20.0072 - 33.7000	20.0072 - 33.7000	20.0000 - 33.7000	20.0000 - 33.7000	20.0000 - 33.7000	20.0000 - 33.7000
8.2891 - 12.5000	8.2521 - 12.5000	10.1152 - 12.5000	8.1755 - 12.5000	8.1650 - 12.5000	10.0128 - 12.5000
5.7156 - 10.1000	5.5752 - 10.1000	7.7854 - 10.1000	7.9715 - 10.1000	8.0009 - 10.1000	9.1356 - 10.1000
7.0275 - 11.7000	7.0022 - 11.7000	7.0272 - 11.7000	7.0365 - 11.7000	7.0343 - 11.7000	7.9371 - 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
2.1033 - 5.2000	2.0077 - 5.2000	2.3893 - 5.2000	2.3935 - 5.2000	2.3935 - 5.2000	2.9634 - 5.2000
3.4215 - 4.0000	3.3737 - 4.0000	3.2548 - 4.0000	3.2549 - 4.0000	3.2491 - 4.0000	3.4562 - 4.0000
4.2721 - 10.1000	4.2542 - 10.1000	4.5927 - 10.1000	4.6027 - 10.1000	4.6063 - 10.1000	5.2805 - 10.1000
5.4411 - 7.0000	5.4189 - 7.0000	6.1026 - 7.0000	4.3374 - 7.0000	4.3394 - 7.0000	4.6888 - 6.7000

(continued)

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

	2007	2006	2005	2004
<b>Townships</b>				
Big Island	\$3.1149 - \$3.9000	\$3.1242 - \$3.9000	\$3.1247 - \$3.9000	\$3.0790 - \$3.9000
Bowling Green	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.0000
Claridon	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000
Grand	3.4904 - 3.6000	3.6000 - 3.6000	3.6000 - 3.6000	2.1000 - 2.1000
Grand Prairie	3.3156 - 3.4500	3.3220 - 3.4500	3.3225 - 3.4500	3.0646 - 3.2000
Green Camp	4.4141 - 4.4500	4.4436 - 4.4500	4.2623 - 4.4500	3.6501 - 4.2500
Marion	9.7942 - 10.5000	10.1740 - 10.5000	6.8711 - 10.5000	7.1042 - 10.5000
Montgomery	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000
Pleasant	3.0762 - 3.2000	3.1827 - 3.2000	2.5372 - 2.7000	2.5876 - 2.7000
Prospect	1.9324 - 2.8000	1.9265 - 2.8000	1.9259 - 2.8000	1.9306 - 2.8000
Richland	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000
Salt Rock	5.0284 - 5.1000	5.0558 - 5.1000	5.0608 - 5.1000	4.9252 - 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	2.9000 - 2.9000	2.8998 - 2.9000	1.7408 - 2.9000	1.7427 - 2.9000
<b>Other Units</b>				
Battle Run Fire District	3.9774 - 5.0000	4.4494 - 5.0000	4.4455 - 5.0000	4.4785 - 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	0.0700 - 0.0700	.08000 - .08000	0.0900 - 0.0900	0.1200 - 0.1200
Delaware County JVSD	2.2817 - 3.2000	2.2847 - 3.2000	2.3702 - 3.2000	2.4147 - 3.2000
First Consolidated Fire District	5.7908 - 6.0000	5.8600 - 6.0000	6.0000 - 6.0000	5.9939 - 6.0000
Fort Morrow Fire District	2.4899 - 2.5000	1.8790 - 2.0000	1.8987 - 2.0000	1.9054 - 2.0000
Pioneer JVSD	2.0222 - 4.7000	2.0851 - 4.7000	2.2328 - 4.7000	2.2334 - 4.7000
Prospect Joint Park Commission	1.7760 - 2.2000	1.7670 - 2.2000	1.3856 - 2.2000	1.3944 - 2.2000
Scioto Valley Fire District	2.9992 - 5.0000	3.0169 - 5.0000	3.0161 - 5.0000	2.8616 - 5.0000
Tri-Rivers JVSD	2.3922 - 4.4000	2.4006 - 4.4000	2.5341 - 4.4000	2.5592 - 4.4000
Vanguard JVSD	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000
Grandview Park District	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000
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.



2003	2002	2001	2000	1999	1998
\$3.0934 - \$3.9000	\$3.0767 - \$3.9000	\$3.1420 - \$3.9000	\$3.1442 - \$3.9000	\$3.1435 - \$3.9000	\$3.4615 - \$3.9000
3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000
1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000
2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000
3.0656 - 3.2000	3.0611 - 3.2000	3.1973 - 3.2000	3.1971 - 3.2000	2.7640 - 3.2000	2.9236 - 3.2000
3.6648 - 4.2500	3.6348 - 4.2500	3.8066 - 4.5000	3.8207 - 4.5000	3.8209 - 4.5000	4.3173 - 4.5000
7.1023 - 10.5000	7.0682 - 10.5000	7.1319 - 10.5000	7.1303 - 10.5000	7.1040 - 10.5000	8.2687 - 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
2.5941 - 2.7000	2.4595 - 2.7000	2.6925 - 2.7000	2.0887 - 2.7000	2.0891 - 2.7000	2.3455 - 2.7000
1.9329 - 2.8000	1.9292 - 2.8000	2.002 - 2.8000	2.0040 - 2.8000	2.0034 - 2.8000	2.2070 - 2.8000
1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000
3.9875 - 4.1000	3.1065 - 4.1000	3.4039 - 4.1000	3.4144 - 4.1000	2.6906 - 4.1000	2.9562 - 4.1000
1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000
2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000
1.7453 - 2.9000	1.7441 - 2.9000	1.7696 - 2.9000	1.7711 - 2.9000	1.7711 - 2.9000	1.7720 - 2.9000
4.4950 - 5.0000	4.26242 - 5.0000	4.9832 - 5.0000	3.8935 - 5.0000	2.4051 - 5.0000	4.5912 - 6.4900
1.0500 - 1.0500	1.05000 - 1.05000	1.05000 - 1.05000	0.3000 - 0.3000	0.3000 - 0.3000	0.3000 - 0.3000
0.1500 - 0.1500	0.1800 - 0.1800	0.1900 - 0.1900	0.2400 - 0.2400	0.2900 - 0.2900	0.3100 - 0.3100
2.4585 - 3.2000	2.3761 - 3.2000	2.6328 - 3.4000	2.6387 - 3.4000	2.6487 - 3.4000	2.7604 - 3.4000
4.7626 - 5.0000	2.7914 - 3.5000	3.1657 - 3.5000	3.1654 - 3.5000	2.6507 - 3.5000	1.6433 - 2.0000
1.4118 - 1.5000	2.1035 - 2.2500	1.8849 - 2.2500	1.8894 - 2.2500	1.1889 - 1.5000	1.5000 - 1.5000
2.3215 - 4.7000	2.3215 - 4.7000	2.4355 - 4.7000	2.4361 - 4.7000	2.6273 - 4.7000	2.8298 - 4.7000
1.3988 - 2.2000	3.4732 - 5.2000	3.8536 - 5.2000	3.8619 - 5.2000	3.8619 - 5.2000	4.9180 - 5.2000
2.8689 - 5.0000	2.8502 - 5.0000	3.1275 - 5.0000	3.1293 - 5.0000	3.1245 - 5.0000	3.8080 - 5.0000
2.5617 - 4.4000	2.6058 - 4.4000	2.8792 - 4.4000	2.8826 - 4.4000	3.1396 - 4.4000	3.6971 - 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
0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	N/A	N/A	N/A
1.0000 - 1.0000	1.0000 - 1.0000	1.000 - 1.000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000

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

Collection Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
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
1999	6,379,134	6,313,739	98.97	224,587	101,715	326,302	5.12
1998	6,025,859	5,991,964	99.44	181,074	82,772	263,846	4.38

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

Collection Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
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
1999	1,601,159	1,510,084	94.31	175,167	73,509	248,676	15.53
1998	1,574,422	1,506,605	95.69	112,986	60,839	173,825	11.04

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

	2007			1998		
	Total Assessed Value	Rank	Percent of Total County Assessed Value	Taxable Assessed Value	Rank	Percent of Total County Assessed Value
Ohio American Water	\$29,050,800	1	2.87%	\$8,974,830	5	1.17%
Whirlpool	20,678,190	2	2.04	36,314,340	1	4.73
Ohio Edison	17,103,080	3	1.69	22,136,550	2	2.89
Nucor Steel	10,054,770	4	1.00			
General Mills	4,805,740	5	0.48			
Meijer Stores Limited	4,687,670	6	0.46			
Sypris Technologies Marion LLC	4,067,430	7	0.40			
Ohio Power	3,905,420	8	0.39	4,061,020	9	0.53
Cabot Northpark Southland Park LLC	3,824,860	9	0.38			
RG Marion Ltd	3,486,270	10	0.34			
American Honda Motor Company GTE				19,750,240	3	2.58
General Motors				19,407,990	4	2.53
Marion Steel				8,100,790	6	1.06
Columbia Gas				7,697,330	7	1.00
Scotts Company				7,410,480	8	0.97
Glen Gery Corporation				3,699,210	10	0.48
Total Principal Taxpayers	101,664,230		10.05	137,552,780		17.94
All Other Taxpayers	910,092,100		89.95	629,343,835		82.06
Total County Assessed Value	<u>\$1,011,756,330</u>		<u>100.00%</u>	<u>\$766,896,615</u>		<u>100.00%</u>

Source: Marion County Auditor

**Marion County, Ohio**  
**Taxable Sales by Type**  
**Last Eight Years**

<b>Category</b>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Sales Tax Payments	\$1,860,254	\$1,831,622	\$1,767,267	\$1,730,686
Direct Pay Tax Return Payments	170,694	283,105	82,320	56,950
Seller's Use Tax Return Payments	569,230	533,177	595,352	552,701
Consumer's Use Tax Return Payments	265,659	181,144	131,060	149,543
Motor Vehicle Tax Payments	989,569	917,336	962,953	1,061,260
Watercraft and Outboard Motors	9,345	9,652	11,233	12,915
Department of Liquor Control	17,571	15,986	15,141	14,068
Sales Tax on Motor Vehicle Fuel Refunds	1,752	2,640	1,440	1,242
Sales/Use Tax Voluntary Payments	91,328	4,040	4,234	6,076
Statewide Master Numbers	3,284,531	2,960,769	2,921,597	2,855,642
Sales/Use Tax Assessment Payments	20,200	17,319	12,861	7,882
Streamlined Sales Tax Payments	574	5	0	0
Administrative Rotary Fund Fee	(72,640)	(60,675)	(65,054)	(64,498)
Sales/Use Tax Refunds Approved	(16,716)	(11,584)	(55,192)	(18,477)
Destination Sourcing Adjustment	(2,179)	(7,053)	0	0
<b>Total</b>	<u><u>\$7,189,172</u></u>	<u><u>\$6,677,483</u></u>	<u><u>\$6,385,212</u></u>	<u><u>\$6,365,990</u></u>
 Sales Tax Rate	 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 two months after collection at the source.

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

Information prior to 2000 is not available.

2003	2002	2001	2000
\$1,770,804	\$1,803,934	\$1,699,699	\$1,799,526
174,027	130,255	182,147	125,946
486,776	487,472	421,520	422,744
107,307	121,268	135,500	145,556
1,097,726	1,074,552	1,016,431	944,453
13,287	19,204	19,489	18,357
13,133	12,551	12,331	11,635
1,220	476	924	768
6,379	3,141	1,924	1,166
2,572,199	2,657,730	2,661,855	2,703,383
6,579	22,902	1,944	10,849
0	0	0	0
(63,130)	(62,698)	(61,548)	(61,844)
(14,695)	(19,265)	(74,396)	(27,546)
0	0	0	0
<u>\$6,171,612</u>	<u>\$6,251,522</u>	<u>\$6,017,820</u>	<u>\$6,094,993</u>
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
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
1999	5,957,708	0	0	181,247	7,623	7,809
1998	7,276,832	0	0	197,724	11,079	12,083

Source: Marion County Auditor

(1) See Schedule S33 for population and personal income.



Business-Type Activity					
General Obligation Bonds	USDA Revenue Bonds	Issue II Loans	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$2,310,000	\$0	\$399,481	\$15,109,630	\$231.57	0.88%
2,405,000	0	441,102	15,643,010	238.52	0.91
2,500,000	0	482,723	12,922,621	196.00	0.78
1,437,000	1,301,100	524,344	13,850,380	209.62	0.82
1,493,000	1,316,800	565,965	14,541,020	218.81	0.88
1,546,000	1,331,800	607,586	15,176,697	229.06	0.96
1,597,000	1,346,200	649,207	15,693,398	237.29	1.03
1,645,000	1,360,000	690,828	15,195,462	229.73	1.02
1,692,000	1,377,000	647,485	9,870,872	148.36	0.70
1,736,000	0	599,808	9,833,526	146.30	0.70

**Marion County**  
Legal Debt Margin  
Last Ten Years

	2007	2006	2005	2004
Assessed Value of County	<u>\$1,011,756,330</u>	<u>\$1,054,936,315</u>	<u>\$1,035,203,324</u>	<u>\$1,008,909,213</u>
Voted Debt Limitation (1)	<u>\$23,793,908</u>	<u>\$24,873,408</u>	<u>\$24,380,083</u>	<u>\$23,722,730</u>
Total Outstanding Debt				
Bond Anticipation Notes	3,336,000	3,336,000	0	0
Tax Anticipation Notes	0	0	0	145,000
General Obligation Bonds	11,641,475	11,689,711	12,186,012	11,514,314
USDA Revenue Bonds	0	0	0	1,301,100
Special Assessment Bonds	73,525	110,289	143,988	177,686
Issue II Loans	<u>448,912</u>	<u>507,010</u>	<u>565,108</u>	<u>623,206</u>
Total Outstanding Debt	<u>15,499,912</u>	<u>15,643,010</u>	<u>12,895,108</u>	<u>13,761,306</u>
Exemptions				
Bond Anticipation Notes	3,336,000	3,336,000	0	0
Tax Anticipation Notes	0	0	0	145,000
Marion-Harding Correctional Center				
General Obligation Bonds	4,723,000	3,370,000	3,475,000	3,575,000
FMHA General Obligation Bonds	0	0	0	1,437,000
General Obligation Bonds	2,310,000	2,405,000	2,500,000	0
USDA Revenue Bonds	0	0	0	1,301,100
Special Assessment Bonds	73,525	110,289	143,988	177,686
Issue II Loans	<u>448,912</u>	<u>507,010</u>	<u>565,108</u>	<u>623,206</u>
Total Exemptions	<u>10,891,437</u>	<u>9,728,299</u>	<u>6,684,096</u>	<u>7,258,992</u>
Total Net Debt Applicable to Debt Limit	<u>4,608,475</u>	<u>5,914,711</u>	<u>6,211,012</u>	<u>6,502,314</u>
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$19,185,433</u>	<u>\$18,958,697</u>	<u>\$18,169,071</u>	<u>\$17,220,416</u>
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	80.63%	76.22%	74.52%	72.59%
Unvoted Debt Limitation	<u>\$10,117,563</u>	<u>\$10,549,363</u>	<u>\$10,352,033</u>	<u>\$10,089,092</u>
Total Unvoted Legal Debt Margin	<u>\$5,509,088</u>	<u>\$4,634,652</u>	<u>\$4,141,021</u>	<u>\$3,586,778</u>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	54.45%	43.93%	40.00%	35.55%

Source: Marion County Auditor

(1) The Debt Limitation is calculated as follows:

- Three 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. On deep discount or capital appreciation bonds, this is the original issue amount.

2003	2002	2001	2000	1999	1998
\$1,002,896,981	\$1,001,966,500	\$897,530,970	\$876,727,385	\$884,638,839	\$766,896,615
\$23,572,425	\$23,549,163	\$20,938,274	\$20,418,185	\$20,615,971	\$17,672,415
0	0	0	10,386,229	5,657,708	7,276,832
280,000	410,000	535,000	650,000	0	0
11,944,680	12,367,044	12,727,409	1,645,000	1,692,000	1,736,000
1,316,800	1,331,800	1,346,200	1,360,000	1,377,000	0
208,320	238,956	269,591	0	0	0
681,304	739,402	797,500	855,598	828,732	797,532
14,431,104	15,087,202	15,675,700	14,896,827	9,555,440	9,810,364
0	0	0	4,096,148	4,226,542	5,706,832
280,000	410,000	535,000	650,000	0	0
3,670,000	3,765,000	3,840,000	0	0	0
1,493,000	1,546,000	1,597,000	1,645,000	1,692,000	1,736,000
0	0	0	0	0	0
1,316,800	1,331,800	1,346,200	1,360,000	1,377,000	0
208,320	238,956	269,591	0	0	0
681,304	739,402	797,500	855,598	828,732	797,532
7,649,424	8,031,158	8,385,291	8,606,746	8,124,274	8,240,364
6,781,680	7,056,044	7,290,409	6,290,081	1,431,166	1,570,000
\$16,790,745	\$16,493,119	\$13,647,865	\$14,128,104	\$19,184,805	\$16,102,415
71.23%	70.04%	65.18%	69.19%	93.06%	91.12%
\$10,028,970	\$10,019,665	\$8,975,310	\$8,767,274	\$8,846,388	\$7,668,966
\$3,247,290	\$2,963,621	\$1,684,901	\$2,477,193	\$7,415,222	\$6,098,966
32.38%	29.58%	18.77%	28.25%	83.82%	79.53%

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

Year	General Bonded Debt Outstanding (1)	Percentage of Estimated Actual Value of Property (2)	Per Capita (3)
2007	\$8,941,275	0.28%	\$137.04
2006	9,284,711	0.29	141.57
2005	9,686,012	0.31	146.91
2004	10,077,314	0.34	152.52
2003	10,451,680	0.36	157.27
2002	10,821,044	0.37	163.32
2001	11,130,409	0.43	168.30
2000	N/A	0.00	0.00
1999	N/A	0.00	0.00
1998	N/A	0.00	0.00

Source: Marion County Auditor

(1) Includes general obligation bonds only.

(2) See Schedule S14 for estimated actual value.

(3) 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>
2007	65,248	\$1,713,216,736	\$26,257	5.5%
2006	65,583	1,722,012,831	26,257	5.4
2005	65,932	1,651,992,192	25,056	6.2
2004	66,073	1,697,151,078	25,686	6.6
2003	66,456	1,651,963,248	24,858	6.3
2002	66,255	1,581,043,065	23,863	5.7
2001	66,135	1,523,155,185	23,031	4.6
2000	66,146	1,490,269,380	22,530	4.2
1999	66,533	1,414,624,646	21,262	3.9
1998	67,213	1,396,686,140	20,780	4.4

Source: Ohio Workforce Informer  
 North Carolina University Economic Development Intelligence System

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

Employer	2007			1998		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool	4,000	1	12.82%	2,400	1	7.92%
Marion General Hospital	987	2	3.16	950	3	3.13
Marion City School District	708	3	2.27	850	4	2.80
Silver Line Windows	640	4	2.05			
Verizon North	597	5	1.91			
Marion County Government	553	6	1.77	673	5	2.22
North Central Correctional Institution	491	7	1.58	460	8	1.52
Marion Correctional Institution	476	8	1.53	518	6	1.71
Wyandot	425	9	1.36			
Nucor Steel	405	10	1.30			
GTE				1,604	2	5.29
Kable Fulfillment				500	7	1.65
Meijer Stores Limited				450	9	1.49
Smith Clinic				450	10	1.49
Total	<u>9,282</u>		<u>29.75%</u>	<u>8,855</u>		<u>29.22%</u>
Total Employment Within Marion County	<u>31,200</u>			<u>30,300</u>		

Source: Marion County Chamber of Commerce

Information as of August 2007

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

Function/Program	2007	2006	2005	2004	2003	2002
General Government						
Legislative and Executive	62.0	63.0	67.0	67.5	65.5	69.0
Judicial	43.0	44.0	50.0	47.0	49.0	47.0
Public Safety						
Enforcement	40.0	39.0	41.0	39.0	41.5	39.0
Other Public Safety	72.0	69.0	75.5	72.0	74.0	76.0
Public Works	34.0	35.0	38.0	36.0	38.0	38.0
Health						
Mental Retardation and Developmental Disabilities	66.0	66.0	79.0	74.5	78.0	91.0
Other Health	2.0	3.0	3.0	3.0	3.0	2.0
Human Services						
Children Home	41.0	40.0	42.5	41.5	42.5	52.5
Job and Family Services	72.0	63.0	66.0	67.0	65.5	75.5
Child Support Enforcement Agency	15.0	15.0	14.0	15.0	14.0	15.0
Other Human Services	9.0	9.0	10.0	9.5	9.0	9.0
Sanitary Engineer	8.0	8.0	9.5	8.5	9.5	8.5
County Home	0.0	0.0	0.0	0.0	0.0	0.0
Other (Agency Funds)	89.0	91.0	91.5	93.0	90.5	100.5
Total	<u>553.0</u>	<u>545.0</u>	<u>587.0</u>	<u>573.5</u>	<u>580.0</u>	<u>623.0</u>

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

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



<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
68.0	63.0	64.0	65.0
45.0	41.0	42.5	46.5
41.5	41.5	38.5	60.0
80.5	77.5	73.0	73.0
38.0	40.0	42.0	40.0
85.0	92.5	98.0	90.5
3.0	3.0	4.0	4.0
54.0	51.0	53.0	51.0
75.5	78.5	76.0	82.5
15.0	18.0	18.0	19.0
9.0	9.0	7.0	8.0
8.0	8.0	8.0	8.0
2.0	66.0	78.0	95.0
95.0	96.0	93.5	30.5
<u>619.5</u>	<u>685.0</u>	<u>695.5</u>	<u>673.0</u>

**Marion County, Ohio**  
 Operating Indicators by Function/Program  
 Last Seven Years

	2007	2006	2005	2004	2003
<b>Legislative/Executive</b>					
<b>Auditor</b>					
Number of Non-Exempt Conveyances	1,701	1,938	1,322	1,893	1,857
Number of Exempt Conveyances	1,124	1,409	1,924	1,295	1,296
Number of Real Estate Transfers	2,825	3,347	3,246	3,188	3,153
<b>Board of Elections</b>					
Number of Registered Voters	39,432	43,007	43,141	43,323	40,766
Number of Voters Last General Election	14,807	21,821	19,496	29,656	16,862
Percent of Registered Voters Voting	37.55	50.74	45.19	68.45	41.36
<b>Recorder</b>					
Number of Deeds Filed	2,854	3,205	3,107	3,057	3,001
Number of Mortgages Filed	3,008	3,695	4,119	4,345	5,688
<b>Judicial</b>					
<b>Common Pleas Court</b>					
Number of New Filings	2,115	1,064	932	944	843
Number of Terminations	1,313	1,231	1,226	1,014	989
<b>Criminal Cases</b>					
Number of New Filings	432	549	536	528	462
Number of Terminations	561	588	683	612	547
<b>Family Court</b>					
<b>Domestic Violence Civil Protection Orders</b>					
Number of New Filings	104	138	129	139	156
Number of Terminations	115	134	125	152	152
<b>Juvenile/Family Court</b>					
<b>Delinquent/Unruly/Truancy Cases</b>					
Number of New Filings	1,601	1,664	1,583	1,927	1,612
Number of Terminations	2,023	1,667	2,035	1,870	1,590
<b>Traffic Cases</b>					
Number of New Filings	659	591	549	617	767
Number of Terminations	655	627	582	604	778
<b>Public Safety</b>					
<b>Sheriff</b>					
Incidents Reported	46,412	49,139	46,870	43,060	41,495
Citations Issued	1,528	3,353	1,270	821	1,233
Papers Served	10,735	11,112	8,406	7,471	4,792
Transport Hours	390	90	268	352	224
Court Security Hours	4,000	4,160	4,160	4,160	4,160
<b>Public Works</b>					
<b>Engineer</b>					
Roads Resurfaced	53.65	62.44	64.83	64.28	33.90
Bridges Replaced	8	6	6	4	8
Culverts Built	15	7	9	4	3

2002	2001
1,727	1,720
1,322	1,333
3,049	3,053
39,581	41,450
17,913	13,668
45.26	32.97
2,931	2,908
5,256	5,295
869	702
957	779
425	389
450	433
113	113
114	111
2,010	1,933
2,032	1,932
883	779
945	832
38,913	31,498
1,059	790
4,603	3,540
206	173
4,160	2,080
26.75	45.44
4	9
4	5

(continued)

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

	2007	2006	2005	2004	2003
Health					
Dog and Kennel					
Number of Dog Licenses Sold	9,440	9,647	9,292	9,144	9,113
Number of Kennel Licenses Sold	298	302	300	316	336
Mental Retardation and Developmental Disabilities					
Students Enrolled at Marca					
Early Intervention Program	28	32	33	24	22
Preschool	42	50	47	49	48
School Age	0	3	3	4	8
Consumers Employed at Marca Industries	162	159	175	170	165
Sewer District					
New Residential Connections	22	41	58	68	36
New Commercial (Multi Family) Connections	19	12	8	11	4
Number of Treatment Plants	7	7	7	7	6
Number of Pumping Stations	5	5	5	5	5

Source: Marion County Departments

Information prior to 2001 is not available.

<u>2002</u>	<u>2001</u>
9,513	9,607
370	330
33	43
41	44
7	15
149	155
36	32
1	3
6	6
4	4

**Marion County, Ohio**  
 Capital Asset Statistics by Department  
 Last Eight Years

	2007	2006	2005	2004	2003	2002
Engineer						
County Roads (miles)	391	389	389	389	389	389
Bridges	273	277	279	279	280	280
Culverts	1,391	1,381	1,369	1,369	1,368	1,368
Traffic Signals	4	2	2	2	2	2
Storm Drainage (feet)	117,054	112,555	105,920	103,240	97,810	93,200
Vehicles	40	39	39	39	38	40
Sanitary Sewer						
Lines (miles)	50.10	49.90	48.60	46.70	45.40	41.10
Marca						
Buildings	7	7	7	7	7	7

Source: Marion County Departments

N/A Not Available

Information prior to 2000 is not available.

<u>2001</u>	<u>2000</u>
392	392
283	283
1,365	1,365
2	2
91,300	90,200
41	42
40.50	N/A
7	7

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**Mary Taylor, CPA**  
Auditor of State

**FINANCIAL CONDITION**

**MARION COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 29, 2008**