



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

MARION COUNTY
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MARION COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Education</i>				
Nutrition Cluster:				
Food Distribution	N/A	10.550	\$ -	\$ 1,053
School Breakfast Program	123-745 094-375	10.553 10.553	8,018 15,307	- -
National School Lunch Program	066124-IH-MR 123-745 094-375	10.555 10.555 10.555	2,478 12,910 21,845	- - -
Child and Adult Care Food Program	083-360	10.558	108,752	-
Total Nutrition Cluster			169,310	1,053
Total U.S. Department of Agriculture			169,310	1,053
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grant States Program	B-F-99-047-1 B-F-00-047-01	14.228 14.228	18,568 61,695	- -
Total U.S. Department of Housing and Urban Development			80,263	-
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed Through State Office of Criminal Justice Service</i>				
Law Enforcement Block Grant	01-LBVX-6780 00-LBVX-6780 99-LBVX-6780	16.592	2,620 5,274 12,781	- - -
Total U.S. Department of Justice			15,401	-
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed Through Ohio Department of Environmental Protection Agency:</i>				
Interagency Hazardous Materials Public Sector Training	31-6400076W	20.703	1,687	-
Total U.S. Department of Transportation			1,687	-
<u>U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
<i>Passed Through Ohio Department of Public Safety:</i>				
Emergency Management State & Local Assistance	31-6400076W	83.534	15,780	-
Total U. S. Federal Emergency Management Agency			15,780	-

MARION COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed Through Ohio Department of Education:</i>				
Special Education Cluster:				
Special Education Grants to State	066126-6B-SF-00P	84.027	31,892	-
Special Education Preschool Grant	066126-PG-SI-00P	84.173	20,103	-
Total Special Education Cluster			51,995	-
Innovative Education Program Strategies	066126-C2-SI99	84.298	268	-
Total U.S. Department of Education			52,263	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Job & Family Services:</i>				
Independent Living Initiative	31-6400076W	93.674	9,459	-
Child Welfare Services State Grant	31-6400076W	93.645	79,788	-
			89,247	-
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Medical Assistance Program	31-6400076W	93.778	676,968	-
Social Services Block Grant	31-6400076W	93.667	45,138	-
Total U.S. Department of Health and Human Services			811,353	-
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Workforce Investment Act	31-6400076W	17.255	425,041	-
Total U.S. Department of Labor			425,041	-
Total Federal Awards Expenditures			\$ 1,571,098	\$ 1,053

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

MARION COUNTY

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (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 of Federal Awards Expenditures. 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, 2001, the amount of loans outstanding under this agreement was \$140,417.

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.

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE
AND ON INTERNAL CONTROL REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited the general purpose financial statements of Marion County, Ohio, (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 10, 2002, wherein we noted the County adopted *Government Accounting Standards Board Statements No. 33 and No. 36*. 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. The financial statements of MARCA Industries, the discretely presented component unit, were audited by other auditors 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.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 10, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Marion County
Report of Independent Accountants on Compliance and
On Internal Control Required by *Government Auditing Standards*
Page 2

However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report that we have reported to management of the County in a separate letter dated June 10, 2002.

This report is intended for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

JIM PETRO
Auditor of State

June 10, 2002



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO MAJOR FEDERAL PROGRAMS, INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND
SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

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 are applicable to each of its major federal programs for the year ended December 31, 2001. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. 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 obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that 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 are applicable to each of its major federal programs for the year ended December 31, 2001.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with 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 have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of Marion County as of and for the year ended December 31, 2001, wherein we noted the County adopted *Governmental Accounting Standards Board Statements No. 33 and No. 36*, and have issued our report thereon report thereon dated June 10, 2002. We did not audit the financial statements of MARCA Industries, the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for the discretely presented component unit, is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used anyone other than these specified parties.



JIM PETRO
Auditor of State

June 10, 2002

**MARION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505**

DECEMBER 31, 2001

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Nutrition Cluster – CFDA # 10.550, 10.553, 10.555, and 10.558 Work Force Investment Act (WIA) – CFDA #17.255
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	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, 2001**

**ISSUED BY THE MARION COUNTY AUDITORS OFFICE
MICHELE A. PEARSON
COUNTY AUDITOR**

MARION COUNTY, OHIO
Comprehensive Annual Financial Report
For the Year Ended December 31, 2001
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MARION COUNTY, OHIO
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MARION COUNTY, OHIO
Comprehensive Annual Financial Report
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MICHELE A. PEARSON

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June 10, 2002

Honorable Kathy Lyons
Honorable Kenneth C. Frayer Jr.
Honorable Paul Andrew Appelfeller

Citizens of Marion County:

It is a privilege to submit to you the 2001 Comprehensive Annual Financial Report (CAFR) for Marion County. I believe this report reflects both careful stewardship of the County's assets and dedicated service by the various departments to the citizens of Marion County. This report conforms to generally accepted accounting principles and provides full and complete disclosure of the financial position and operations of Marion County for the year ended December 31, 2001. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentations, including all disclosures, rests with the County Auditor's office.

This report is presented in three sections: introductory, financial, and statistical. The introductory section contains a table of contents, a letter of transmittal, a list of elected and appointed officials, an organizational chart, and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded to Marion County for its 2000 CAFR. The financial section contains the Auditor of State of Ohio's Report of Independent Accountants, the general purpose financial statements, and relevant supplemental financial statements and schedules for 2001. The statistical section presents social and economic data, financial trends, and the fiscal capacity of Marion County.

THE 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 a population of 66,217 according to the official count of the 2000 U. S. Census.

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, Prosecuting Attorney, Clerk of Courts, Coroner, Sheriff, Recorder, and Engineer. All of these officials serve four year terms. The Common Pleas Court Judges, the Family Court Judge, and the Juvenile and Probate Court Judge are elected on a county-wide basis to oversee the County's judicial system. Judges are elected to six year terms.

REPORTING ENTITY AND SERVICES

The County provides its citizens with a wide range of services that include human and social services, health and community assistance services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates two enterprise funds which include a sewer district operating and maintenance fund and a county home operating fund. For financial reporting purposes, the County (the primary government) includes all agencies, departments, organizations, and component units in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity." The Marion County Children Services Board, Marion County Board of Mental Retardation and Developmental Disabilities, and the Department Job and Family Services are part of the primary government. MARCA Industries has been included as a discretely presented component unit.

The County serves as fiscal officer and custodian of funds for the Marion County Disaster Services Board, the Marion County Regional Planning Commission, the Marion County Soil and Water Conservation District, the Marion County General Health District, the Marion County Local Emergency Planning Commission, the Marion County Family and Children First Council, the Marion County Park District, the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, the Marion-Crawford Mental Health Board, and the Marion-Hardin Corrections Commission whose activities are included in this report as agency funds.

A complete discussion of the County's reporting entity is provided in Note 1 of the Notes to the General Purpose Financial Statements.

ECONOMIC CONDITION AND OUTLOOK

"Endurance is the crowning quality. And patience all the passion of great hearts."

James Russell Lowell

In 2001, Marion County's economy reaped the benefits of the patience and endurance of community leaders. Failing plants were saved, a plant victimized by fire was rebuilt, old plants expanded and new plants were constructed with the end result being additional jobs for citizens.

Associated Hygienic Products (AHP) purchased the assets of bankrupt Drypers. A 2000 abatement was amended by government officials to facilitate the change. AHP invested \$9.3 million in equipment and \$2.5 million in inventory. Two production lines were added and 60 hired to add to the existing 270 employees.

"...we have tremendous opportunities for the future to get new equipment, modernize the plant, get more jobs in here, more work, and improve job security."

Larry Shump, VP
Sypris Technologies

Sypris Technologies purchased Dana Corporation for \$11.5 million thus securing the fate of 200 employees. The plant was built in 1953 by Eaton Corporation before being transferred to Dana in 1998. Sypris manufactures heavy duty truck axles and other drive components. They agreed to invest \$10 million in capital in the Marion Plant after the union accepted some concessions. 54 jobs were added.

“It’s tremendous because everybody’s trying to do the right thing..”

Frank Bellamy, General Manager
Ohio Galvanizing

Ohio Galvanizing, which provides rust prevention coating for steel products, suffered a crippling fire in 2001. 27 employees faced months without a regular paycheck and the plant was faced with the loss of a number of trained employees. Pam Hall, President of the Chamber of Commerce, suggested that other area businesses provide temporary employment and three companies, Golden Valley Microwave Foods, Accu-Tec Inc., and Highway Safety rose to the challenge. Ohio Galvanizing agreed to pay the difference between the starting wage and the employees current wage plus benefits, including insurance. Marion County provided Ohio Galvanizing with a 50 percent personal property tax abatement for 10 years to help in the rebuilding. The company spent \$1.2 million in real estate improvements, \$550,000 in equipment, and hired 35 additional employees.

“It’s meant an awful lot to me because I haven’t been able to find any work since they had the fire at Ohio Galvanizing.”

Donald Frost, employee
Ohio Galvanizing

A new company sprouted from a portion of the former home of one of Marion County’s premier employers of the past, The Marion Power Shovel. With the help of a 50 percent 10 year personal property tax abatement, Integration Technologies invested \$30,000 in real estate, \$1.5 million in inventory, \$491,000 in equipment, and created 35 jobs. This company remanufactures machines that make injection molding.

“It’s something we need to be competitive in the market place. It’s nice to know our legislative officials understand our need to remain competitive.”

Dick Axline, Director of Human Resources
Whirlpool Corporation

In 2001, tax abatement played a significant role in the creation of a large number of jobs in Marion County involving both an old and a new employer. Marion’s largest employer, Whirlpool Corporation, received a 50 percent 10 year personal property tax abatement in exchange for the purchase of \$19.9 million in equipment and the creation of 53 jobs. The new line produces ADOT horizontal access dryers and has been so successful that a net of 200 jobs were added in 2001.

“For the airport, it makes the air side and the industrial side development become a reality...to the city certainly the creation of...good jobs is a big plus and this company is looking to expand; it’s a great plus.”

Dave Claborn, President
CANDO, Inc.

One of Marion County’s most prominent success stories in recent history was the attraction of Silverline, Inc. to Marion County. Nationwide, Silverline produces 21,000 custom vinyl replacement windows daily which it markets to customers in 38 states. Home Depot is one of its largest customers. Located at the Marion Industrial Airport, the project was key to opening the airport park to additional businesses. The City was able to leverage millions of dollars of state funding to complete Innovation Drive, which makes the park more viable and attractive to other employers. A complex economic development package was put together with enticements offered by the various levels of government, including a 70 percent 10 year tax credit by the Ohio Job Creation Tax Credit Authority, a 100 percent 15 year real estate tax abatement from the County, a \$125,000 loan, a \$143,000 grant from the Ohio Rail Commission to construct a rail spur, and also Community Development Block Grant funding. The Ohio Department of Development granted more than \$3.9 million in financial incentives. Silverline is constructing a \$6.9 million 250,000 square foot building with plans to expand to 450,000 square feet. They will hire 550 employees with an average wage of \$9.61 an hour.

“We think Marion’s a fine community to find a work force.”

Mark Steinbauer, Administrative Vice President
Silverline

The following chart details investments, the dimensions of building improvements, and jobs created by providing tax abatements and other incentives to Whirlpool, Silverline, Ohio Galvanizing, and Integration Technologies in 2001:

Company	Jobs	Investment	Building Dimensions
Whirlpool	53	\$19.9 million	
*Silverline	550	19.3 million	250,000 square feet
Ohio Galvanizing	35	1.8 million	
Integration Technologies	35	2.0 million	

*New to Marion

“Dying industries are replaced with dynamic industries”.

Ted Graham
Local Entrepreneur

Marion Ohio Bureau of Employment Services has been slated to close. Unemployment claims will be processed over the phone at an out-of-county location. Hydraulics, Inc. closed its Marion Distribution Center; 37 employees were transferred to Upper Sandusky and Wharton, Ohio. As a result, the County received \$99,788 in reinstated abated personal property taxes for distribution to the political subdivisions. Wolohan, Inc. closed its 9,000 square foot home improvement facility due to an overcompetitive market. Kable Fulfillment vacated its downtown location and will be consolidating its operations at a 77,000 square foot facility east of the City at the Plaza Shopping Center; 130 downtown employees will be joining 150 employees at the Plaza. In a move designed to consolidate manufacturing locations, Vigortone Ag Products closed its Marion plant putting 16 employees out of work.

Indicators of the local economy were again mixed in 2001. The County’s overall assessed value increased 13.7 percent with the six year reappraisal completed during 2001. Residential property increased 20 percent while commercial property showed a 15.6 percent increase. Industrial property declined 2.5 percent; however, an active tax abatement program certainly impacts industrial values. Marion County’s average unemployment rate was 4.4 percent compared to Ohio’s 4.8 percent and the national average of 5.8 percent. For the first time, the County’s 1 percent sales tax receipts decreased 1.3 percent from \$6,094,993 in 2000 to \$6,017,820. Bed tax receipts decreased 5.2 percent from \$139,389 in 2000 to \$132,072 in 2001. Building permits for new homes increased 12.7 percent from 142 in 2000 to 160 in 2001. Ten new plats, including 37 residential lots and 12 commercial lots, were recorded. Real estate transfers, adjusted for inter-family transactions, decreased from 1,597 in 2000 to 1,552 in 2001 but transfer fees of \$2 per thousand were up 3.1 percent from \$246,935 in 2000 to \$254,592 in 2001.

MARION COUNTY MAJOR INITIATIVES

Current Year Projects

Marion County experienced both success and failure with some of its initiatives in 2001.

Mounting medical bills from County inmates housed at the Marion-Hardin Correctional Center became a big deal in 2001. The County's cost increased from \$50,806 in 2000 to \$74,038 in 2001. County Commissioners are attempting the following initiatives in order to control costs: obtain discounts from Marion General Hospital and attempt to treat all prisoners at this facility; bill inmates for treatment whenever possible; and work with the judges concerning this matter.

Construction on QuQua Ditch improvements totaling \$960,000 began in 2001. Commissioners hope to relieve drainage problems such as flooded basements as well as standing water along the ditch.

"It's just an extreme financial drain on the County. We're just afraid it's not going to make it."

Ken Frayer
County Commissioner

After 129 years of community service, East Lawn Manor, the County run nursing home, closed its doors. The home's failure to attract residents, due to strong competition from more modern facilities, was the primary reason for its demise. At the time of closing, there were only 56 residents in the 126 bed facility. Other contributing factors included increased workers compensation premiums, employee health insurance costs, and the reduction of state medicaid reimbursement. The County's general fund had advanced East Lawn Manor's enterprise fund \$1,074,000 from 1999 through 2001.

"This is very difficult. Our main concern is to place them (East Lawn residents) in proper homes."

Kathy Lyons
County Commissioner

One capital murder case cost Marion County more than \$108,000 in 2001.

"This space has access for the veterans to get easily from the parking lot to the office...And we have about three times the space we had at the old place."

Jack Decker
Veteran's Services Officer

The County renovated office space for Veteran's Services on the west side of Veteran's Memorial Coliseum. The Coliseum Improvement levy passed in 2000 provided the funding.

"You'll have your skeptics."

Joe Field
Owner, Ficor Corp

The former Kresge Building in downtown Marion, infamous for a collapsed roof and the County Commissioner's inability to rid the County of it, was finally sold at auction in 2001. Ficor purchased the building at public auction for \$100. Owner Joe Field has promised to replace the roof within 30 days. The building will be renovated to provide two shops on the ground floor and studio apartments on the upper floors.

The County celebrated the near completion of the County Office Building with an open house in December 2001. Begun in October 2000, the 115,000 square foot building is expected to cost approximately \$13 million including purchase, renovation, furniture, equipment, and moving costs. It will house most administrative county offices with the exception of the common pleas court, the probate court, the prosecuting attorney, the clerk of courts legal division, and the probation department which will remain at the Courthouse. The state of the art building features nearly 200 parking places and provides one stop shopping for license bureau, title office, and driver's license exam.

The building was funded by approximately \$7,985,000 set aside from sales tax revenue since 1992 and the balance from the issuance of bonds. The County obtained an Aaa rating from Moody's in October when it issued \$11.4 million in general obligation bonds for the following projects:

Human Services Building	\$1,120,000
Justice Center	815,000
QuQua Ditch	440,000
Dog Pound	170,000
Marion-Hardin Correctional Center	3,840,000
County Office Building	5,015,000

“The rating and stable outlook reflect the County’s moderately expanding tax base that has experienced some industrial growth in recent years, conservatively managed financial operations, and moderate debt burden.”

Moody’s Investor Service
October 25, 2001

Future Projects

The County Commissioners will have to decide what to do with the East Lawn Manor property. It is a valuable asset situated in an excellent location for commercial development. Furthermore, the County is attempting to sell the certified nursing home beds. There are 126 of them with a market value of approximately \$2,500 each.

The move to the new County Building has vacated the County Annex Building. Management will be deciding the future of this facility; whether it should be renovated for additional office space or sold.

Improved office space for the sheriff and the common pleas courts will continue to be a focus in future years. Renovation of the Courthouse and the former county jail are two possibilities being examined. Proceeds of a bond sale of \$815,000 have been set aside in a Justice Center Fund to pay for these projects.

Increased traffic congestion will continue to place demands on the County for improved transportation. Perimeter roads especially need to be addressed. The County is attempting to plan construction of a new thoroughfare connecting Marion Cardington Road and SR 309.

The County would like to become proactive in resolving drainage problems. A county-wide ditch maintenance program is being considered under the supervision of the County Engineer.

Departmental Highlights

Selected for review in the 2001 CAFR is the Marion County Veteran’s Services Commission.

The Marion County Veteran's Service is a unique County Department in that it is funded by Marion County but supervised by a Veteran's Service Commission. This Commission is nominated by local veteran's organizations and appointed by the Common Pleas Administrative Judge. The sole purpose of the Department is to provide veterans and the dependents of veterans with financial assistance in time of emergency, VA claims, and transportation to and from VA healthcare facilities.

This office employs four full-time individuals (i.e. two Veteran's Service Officers, one administration clerk, and one van driver) and five part-time employees (i.e. Veteran's Service Commission).

Stats for Department 2001:

Veteran Population for Marion County	6,947
Benefits paid by the Department of Veteran's Affairs for claims, insurance, death benefits, etc to Marion County Veterans and Dependents	\$4,148,876
Veterans transported to VA Healthcare Facilities	753

Accomplishments for Department

The Department helped with the establishment of the VA Outreach Clinic located in the City of Marion for veterans to receive treatment. This helped by enabling veterans to receive medical care without going to the Columbus VA Clinic. This Outreach Clinic comes to the City of Marion two times per week. Due to the number of veterans utilizing this Clinic, the Department of Veteran's Affairs has decided to place a "Community Based Outpatient Clinic" in the City of Marion to be opened in June 2002. This clinic will be open five days a week.

Service Officer Accomplishments:

The Service Officer has been nationally accredited with the American Legion and American Veteran's (AMVETS). The Officer has received Phase I training that was provided by the Department of Veteran's Affairs that allows access via computer to track VA claims submitted by the Department.

The Officer was selected to serve on the Education Committee for the Ohio State Association of Veteran's Service Officers.

The Officer was selected to represent the Army and Navy Union State of Ohio on the Governor's Office of Veteran's Affairs Advisory Board.

Savings to County Taxpayers

On November 29, 2001, the Department's office relocated from the Marion County Courthouse to the Marion County Veteran's Memorial Coliseum. The office was constructed as a part of the funds approved for the upgrading of the Veteran's Memorial Coliseum levy passed in November 2000.

This relocation made it easier for our veterans to access our office and provides plenty of free parking for trips to the VA Outpatient Clinic in Columbus.

The office furniture was obtained from the Federal government and with what the Department already had, resulted in no cost to the county taxpayers.

All services provided to Marion County veterans and their dependents is furnished at NO COST to them.

FINANCIAL INFORMATION

Accounting System

The County's day-to-day accounting records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records for all governmental and fiduciary funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within thirty-one days after year end), and expenditures are recognized when the fund liability is incurred.

Accounting records for the proprietary funds are converted to the accrual basis, whereby revenues are recognized when measurable and earned, and expenses are recognized in the period in which they are incurred.

A further discussion of the three methods of accounting, non-GAAP, modified accrual, and accrual may be found in Note 2 of the Notes to the General Purpose Financial Statements. A reconciliation of non-GAAP basis to GAAP basis of accounting may be found in Note 6 of the Notes to the General Purpose Financial Statements.

Budgetary Controls

Under Ohio law, the Board of County Commissioners must adopt an appropriations budget by January 1 of a given year or adopt a temporary appropriation measure with final passage of a permanent budget by April 1. No expenditure can be made from any budgetary account without a Certificate of the County Auditor certifying that funds are available or are being collected. When a purchase order is issued or a contract entered into by any County department or agency, the County Auditor encumbers the necessary funds to pay for the expenditure. Contracts or purchase orders are rejected and are invalid under Ohio law if sufficient appropriations are not available to permit the County Auditor to certify the transaction. A further discussion of the budgetary accounting system and its controls may be found in Note 2 of the Notes to the General Purpose Financial Statements.

The County Auditor issues a monthly budget report to the Board of County Commissioners and all departments and agencies showing the month and year-to-date expenditures, encumbrances, and cash balances, as well as the unencumbered balance by fund and account. These reports are made public and are available to the news media. On a quarterly basis, the reports are sent to local lending institutions as well as to McDonald and Company (underwriter) and Squires, Sanders, & Dempsey (bond counsel).

Internal Controls

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

As a recipient of Federal and State financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management.

General Government Functions

The following schedule presents a summary of general, special revenue, debt service, and capital projects funds revenues for the year ended December 31, 2001, and the amounts and percentage of increases and decreases in relation to the prior year's revenues.

<u>Revenues</u>	<u>2000</u>	<u>2001</u>	<u>Percent of Total</u>	<u>Change</u>	<u>Percent of Change</u>
Property Taxes	\$7,102,641	\$7,305,808	16.77%	\$203,167	2.86%
Sales Taxes	6,094,993	6,017,820	13.81	(77,173)	(1.27)
Special Assessments	28,744	710,708	1.63	681,964	2,372.54
Charges for Services	4,180,849	4,013,918	9.21	(166,931)	(3.99)
Licenses and Permits	130,581	123,930	0.28	(6,651)	(5.09)
Fines and Forfeitures	339,539	243,905	0.56	(95,634)	(28.17)
Intergovernmental	20,857,955	21,689,707	49.79	831,752	3.99
Interest	2,688,648	2,265,133	5.20	(423,515)	(15.75)
Other	1,023,798	1,196,045	2.75	172,247	16.82
Total Revenues	<u>\$42,447,748</u>	<u>\$43,566,974</u>	<u>100.00%</u>	<u>\$1,119,226</u>	

Special assessment revenues increased \$681,964 as a result of the collection of special assessments for improvements to the QuQua Ditch, which were assessed to the property owners in 2001. Amounts will be assessed to the property owners over the next eight years.

Fines and forfeitures decreased by \$95,634 due to decreased forfeitures received by the sheriff's department in the drug law enforcement special revenue fund.

Interest revenues decreased by \$423,515 because of lower interest rates and reduced available balances to invest.

The following schedule presents a summary of general, special revenue, debt service, and capital projects funds expenditures for the year ended December 31, 2001, and the amounts and percentage of increases and decreases in relation to the prior year's expenditures.

Expenditures	2000	2001	Percent of Total	Change	Percent of Change
General Government:					
Legislative/Executive	\$4,492,319	\$4,943,276	9.60%	\$450,957	10.04%
Judicial	1,591,109	1,681,556	3.27	90,447	5.68
Public Safety	8,859,829	8,756,552	17.00	(103,277)	(1.17)
Public Works	3,622,122	3,494,913	6.79	(127,209)	(3.51)
Health	5,922,844	6,486,969	12.60	564,125	9.52
Human Services	12,215,789	12,930,943	25.11	715,154	5.85
Conservation/Recreation	16,938	11,612	0.02	(5,326)	(31.44)
Other	414,971	674,024	1.31	259,053	62.43
Capital Outlay	2,591,313	10,902,651	21.17	8,311,338	320.74
Intergovernmental	878,351	923,820	1.79	45,469	5.18
Debt Service:					
Principal Retirement	24,624	32,611	0.06	7,987	32.44
Interest and Fiscal Charges	472,586	657,955	1.28	185,369	39.22
Total Expenditures	<u>\$41,102,795</u>	<u>\$51,496,882</u>	<u>100.00%</u>	<u>\$10,394,087</u>	

General government - legislative and executive expenditures increased \$450,947 due to installing the real estate assessment GIS system.

Other expenditures increased by \$259,053 due to increased public defender costs.

Capital outlay expenditures increased by \$8,311,338 due to the renovation of the building for the county administrative offices.

Interest and fiscal charges expenditures increased by \$185,369 as a result of the payment of interest due on notes in 2001.

General Fund Balance

The fund balance of the general fund increased from \$4,549,703 at December 31, 2000 to \$5,217,966 at December 31, 2001. This fund balance will provide the County with the equivalent of 96 working days of expenditures.

Enterprise Funds

The sewer district operating and maintenance and the county home operating funds are classified as enterprise funds since their operations are similar to those found in private enterprise. Accordingly, management desires to determine a profit and/or loss.

The sewer district deficit retained earnings decreased from (\$697,610) in 2000 to (\$531,743) in 2001 for a difference of \$165,867. The decrease occurred from a change in accounting principles in accordance with GASB 33 and the result an increase in the sewer rates in 2001.

The county home deficit retained earnings increased from (\$323,847) in 2000 to (\$841,782) in 2001 for a difference of \$517,935. The deficit increased due to cost of operations through June 30, 2001. The County Home closed on June 30, 2001. The County Commissioners intend to sell the hospital beds and the property to eliminate the deficit and close the operations.

Marca Industries (component unit) is financially sound, reflecting net assets of \$496,870 at June 30, 2001.

Internal Service Fund

In June 1993, the County determined that its self-insurance plan was not meeting the goal of controlling costs. In 1998, the County finalized the last claim and settled with the third-party administrator for overpaid claims. The County currently uses Medical Mutual of Ohio as their health maintenance organization.

Fiduciary Funds

Fiduciary Funds account for assets held by Marion County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units, and/or other funds. The fiduciary funds which Marion County maintains are expendable trust funds and agency funds.

At December 31, 2001, assets held in trust funds were \$72,400 while assets held in the agency funds were \$61,991,276. The County uses agency funds to receive and distribute taxes and state levied shared revenues for all local governments within the County.

Debt Administration

During 2001, the County issued \$11,400,000 in bonds for the Human Services Building construction, Justice Center renovations, QuQua Ditch improvement, Dog and Kennel construction, construction of the Marion-Hardin Correctional Center, and the County Office Building renovation. The Treasurer continues to hold manuscript debt for the Harding Center improvements with an outstanding balance of \$282,229 as of December 31, 2001. At December 31, 2001, Issue II loans outstanding were \$797,500; USDA revenue bonds outstanding were \$1,346,200; and FMHA general obligation bonds outstanding were \$1,597,000. During 2001, \$58,098 in Issue II loans, \$13,800 in USDA revenue bonds, and \$48,000 of FMHA general obligation bonds were retired. As of December 31, 2001, the overall legal debt margin was \$13,452,760.

Risk Management

The County insures all risk through private insurance carriers and maintains a variety of coverages. Some of the principal coverages include property, liability, and vehicle insurance. A more detailed description of the County's risk management may be found in Note 13 to the general purpose financial statements.

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.

Cash Management

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County monies, is responsible for all investments. Investment policy is established by the Investment Advisory Board which consists of the County Treasurer, the Chair of the County Commissioners, one other Commissioner chosen by the Chair, and the Clerk of Courts. Ohio law requires the Board to meet every three months. Each year, the Board reviews its written investment policy. Money is deposited in the bank each day in interest bearing accounts by the County Treasurer. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 2001, the County's cash resources were divided among the following types of deposits and investments: non-negotiable certificates of deposit, manuscript notes, and STAROhio, an investment pool operated by the Ohio State Treasurer. Although the majority of the County's deposits are defined as uninsured or uncollateralized, these deposits are covered by collateral in single institution collateral pools as specified by the Ohio Revised Code. Interest earned on investments is credited to the general fund, except as stipulated by State statute, grant requirements, or debt related restrictions. Interest earned by the primary government in 2001 was \$2,265,133.

The average daily balance in 2001 was \$42,779,620 with an annual yield of 5.40 percent. This balance compares to the previous year's average daily balance of \$43,875,495 with an annual yield of 5.90 percent.

INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered by Jim Petro, Auditor of State, with respect to the general purpose financial statements of the County as of and for the year ended December 31, 2001. As part of the annual preparation of a CAFR, the County subjects all the financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary, and internal control of financial and operational systems.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Marion County for its comprehensive annual financial report for the year ended December 31, 2000.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy 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 GFOA for their review.

ACKNOWLEDGMENTS

The purpose of this report is to provide complete and reliable information as a basis for making management decisions, as a means for determining compliance with legal provisions, and as a means for determining responsible stewardship of the assets of Marion County. This report significantly increases the accountability of Marion County government to its taxpayers.

Preparation of this report would not have been possible 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. The guidance given by the Local Government Services Division of the Auditor of State's Office was also most helpful and appreciated.

Planning, coordinating, compiling, and finally, completing this report has been the responsibility of deputy auditor Jacqueline Tindley. I gratefully acknowledge her contributions as well as those of the other members of the Auditor's staff including Kim Taylor, Karen Frazier, and Jennifer Withrow.

Respectfully submitted,

Michele A. Pearson

Michele Pearson
Marion County Auditor

MARION COUNTY, OHIO

Elected and Appointed Officials

December 31, 2001

COUNTY COMMISSIONERS

Kathy Lyons
Kenneth C. Frayer Jr.
Paul Andrew Appelfeller

COUNTY AUDITOR

Michele A. Pearson

COUNTY TREASURER

Thomas J. Shesky

COUNTY PROSECUTING ATTORNEY

Jim Slagle

COMMON PLEAS JUDGE/GENERAL DIVISION

Richard M. Rogers

COMMON PLEAS JUDGE/GENERAL DIVISION

Robert S. Davidson

COMMON PLEAS JUDGE/FAMILY COURT DIVISION

Deborah A. Alspach

PROBATE AND JUVENILE JUDGE

Thomas K. Jenkins

CLERK OF COURTS

Julie M. Kagel

CORONER

Marc Comianos M.D.

SHERIFF

John H. Butterworth

RECORDER

Joanne M. Schmidt

ENGINEER

Bradley K. Irons

AGENCY AND DEPARTMENTS HEADS

CLERK OF THE COMMISSIONERS

Gloria Dickason

BOARD OF ELECTIONS

Chris Smith

COUNTY HOME

Daniel Hutson

DOG WARDEN

Jane Watts

SANITARY ENGINEER

Roger L. Dietrich

CHILDREN SERVICES

Michael F. Ring

DEPARTMENT OF JOB AND FAMILY SERVICES

Roxane Somerlot

COMMUNITY MENTAL HEALTH

Jodi Demo-Hodgins

MENTAL RETARDATION AND

DEVELOPMENTAL DISABILITIES

Lee Wedemeyer

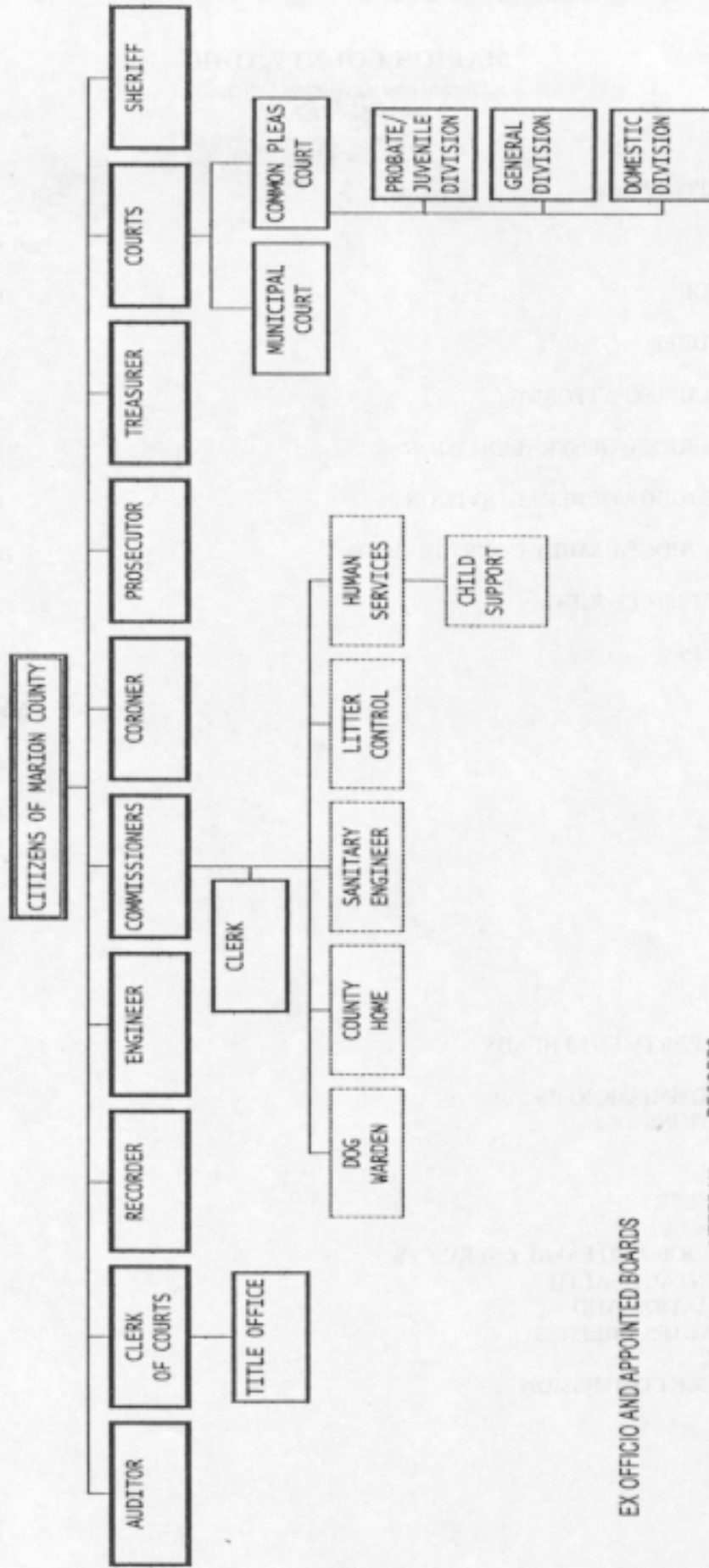
LITTER CONTROL

Don Zeisler

VETERANS SERVICE COMMISSION

Richard Reish

MARION COUNTY, OHIO ORGANIZATIONAL CHART



EX OFFICIO AND APPOINTED BOARDS

BUDGET COMMISSION
 BOARD OF REVISION
 BOARD OF VETERAN SERVICES
 RECORDS COMMISSION

CHILDREN SERVICE 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, 2000

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.



Timothy A. Brewer
President

Jeffrey L. Esler
Executive Director

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Marion County, Ohio, (the County) as of and for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of MARCA Industries, the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit, is based 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 obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of MARCA Industries were audited by other auditors 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 other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Marion County, Ohio, as of December 31, 2001, and the results of its operations and cash flows of its proprietary fund types and its discretely presented component unit for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2001, the County adopted *Governmental Accounting Standards Board Statements No. 33 and No. 36*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2002, 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We performed our audit to form an opinion on the general purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, it is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

JIM PETRO
Auditor of State

June 10, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS

The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 2001, and the results of operations and cash flows of its proprietary funds for the year then ended.

Marion County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups, and Discretely Presented Component Unit
December 31, 2001 - Primary Government
June 30, 2001 - Component Unit

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<u>Assets and Other Debits:</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,057,954	\$14,257,413	\$235,417	\$5,666,281
Cash and Cash Equivalents in Segregated Accounts	0	18,258	0	0
Investments in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	2,346,566	5,444,804	0	596,163
Special Assessments	0	15,932	269,591	43,452
Accounts	2,610	2,126	0	0
Interfund	75,281	0	0	0
Accrued Interest	70,646	0	0	0
Loans	0	140,417	0	0
Due from Other Funds	37,808	21,155	0	0
Due from Other Governments	1,989,859	4,800,848	0	0
Materials and Supplies Inventory	13,485	298,101	0	0
Prepaid Items	0	0	0	0
Advances to Other Funds	740,023	0	0	0
Deferred Costs on Disposal of County Home	0	0	0	0
Workers' Compensation Deposits	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0
<u>Other Debits:</u>				
Amount Available in Debt Service Fund for Retirement of General Long-Term Obligations	0	0	0	0
Amount to be Provided from General Governmental Resources	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0
<i>Total Assets and Other Debits</i>	<u>\$9,334,232</u>	<u>\$24,999,054</u>	<u>\$505,008</u>	<u>\$6,305,896</u>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government	MARCA Industries	Reporting Entity
\$1,594,288	\$17,491	\$8,722,252	\$0	\$0	\$34,551,096	\$0	\$34,551,096
0	0	461,016	0	0	479,274	43,288	522,562
0	0	0	0	0	0	241,040	241,040
0	0	48,169,173	0	0	56,556,706	0	56,556,706
0	0	1,261,337	0	0	1,590,312	0	1,590,312
254,094	0	0	0	0	258,830	67,762	326,592
0	0	0	0	0	75,281	0	75,281
0	0	0	0	0	70,646	1,920	72,566
0	0	0	0	0	140,417	0	140,417
325	0	225	0	0	59,513	0	59,513
2,130	0	3,449,673	0	0	10,242,510	0	10,242,510
5,066	0	0	0	0	316,652	25,086	341,738
0	0	0	0	0	0	8,092	8,092
0	0	0	0	0	740,023	0	740,023
471,298	0	0	0	0	471,298	0	471,298
0	0	0	0	0	0	1,000	1,000
402,564	0	0	0	0	402,564	0	402,564
10,671,986	0	0	34,125,207	0	44,797,193	183,580	44,980,773
0	0	0	0	235,417	235,417	0	235,417
0	0	0	0	12,913,661	12,913,661	0	12,913,661
0	0	0	0	269,591	269,591	0	269,591
<u>\$13,401,751</u>	<u>\$17,491</u>	<u>\$62,063,676</u>	<u>\$34,125,207</u>	<u>\$13,418,669</u>	<u>\$164,170,984</u>	<u>\$571,768</u>	<u>\$164,742,752</u>

continued

Marion County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups, and Discretely Presented Component Unit (continued)
December 31, 2001 - Primary Government
June 30, 2001 - Component Unit

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<u>Liabilities, Fund Equity, and Other Credits:</u>				
<u>Liabilities:</u>				
Accounts Payable	\$86,207	\$308,710	\$0	\$6,243
Contracts Payable	0	0	0	583,545
Retainage Payable	0	0	0	339,479
Interfund Payable	0	0	0	75,281
Accrued Wages Payable	214,273	429,611	0	0
Compensated Absences Payable	31,734	74,420	0	0
Due to Other Funds	365	59,148	0	0
Due to Other Governments	59,074	107,399	0	0
Due to Component Unit	0	865	0	0
Due to Employees	0	0	0	0
Undistributed Assets	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
Deferred Revenue	3,724,613	9,627,558	269,591	639,615
Notes Payable	0	0	0	817,229
Accrued Interest Payable	0	0	0	13,184
Liabilities Payable from Restricted Assets:				
USDA Revenue Bonds Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Advances from Other Funds	0	6,000	0	46,500
Loans Payable	0	0	0	0
Issue II Loans Payable	0	0	0	0
Capital Leases Payable	0	0	0	0
USDA Revenue Bonds Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Special Assessment Bonds Payable with Governmental Commitment	0	0	0	0
<i>Total Liabilities</i>	<u>4,116,266</u>	<u>10,613,711</u>	<u>269,591</u>	<u>2,521,076</u>
<u>Fund Equity and Other Credits:</u>				
Investment in General Fixed Assets	0	0	0	0
Retained Earnings (Deficit)	0	0	0	0
Contributed Capital	0	0	0	0
Net Assets - Unrestricted	0	0	0	0
Fund Balance:				
Reserved for Loans Receivable	0	140,417	0	0
Reserved for Advances	740,023	0	0	0
Reserved for Encumbrances	198,607	1,189,008	0	2,464,437
Unreserved	<u>4,279,336</u>	<u>13,055,918</u>	<u>235,417</u>	<u>1,320,383</u>
<i>Total Fund Equity and Other Credits</i>	<u>5,217,966</u>	<u>14,385,343</u>	<u>235,417</u>	<u>3,784,820</u>
<i>Total Liabilities, Fund Equity, and Other Credits</i>	<u>\$9,334,232</u>	<u>\$24,999,054</u>	<u>\$505,008</u>	<u>\$6,305,896</u>

See accompanying notes to the general purpose financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government	MARCA Industries	Reporting Entity
\$16,491	\$0	\$0	\$0	\$0	\$417,651	\$4,779	\$422,430
0	0	0	0	0	583,545	0	583,545
0	0	0	0	0	339,479	0	339,479
0	0	0	0	0	75,281	0	75,281
13,597	0	0	0	0	657,481	17,016	674,497
43,553	0	0	0	1,162,607	1,312,314	0	1,312,314
0	0	0	0	0	59,513	0	59,513
28,368	0	5,667	0	690,071	890,579	0	890,579
0	0	0	0	0	865	0	865
0	0	4,464	0	0	4,464	0	4,464
0	0	61,007,363	0	0	61,007,363	0	61,007,363
0	0	465,069	0	0	465,069	0	465,069
0	0	508,713	0	0	508,713	0	508,713
0	0	0	0	0	14,261,377	0	14,261,377
0	0	0	0	0	817,229	53,103	870,332
0	0	0	0	0	13,184	0	13,184
14,400	0	0	0	0	14,400	0	14,400
51,000	0	0	0	0	51,000	0	51,000
27,982	0	0	0	0	27,982	0	27,982
687,523	0	0	0	0	740,023	0	740,023
0	0	0	0	17,698	17,698	0	17,698
649,207	0	0	0	148,293	797,500	0	797,500
9,028	0	0	0	0	9,028	0	9,028
1,331,800	0	0	0	0	1,331,800	0	1,331,800
1,546,000	0	0	0	11,130,409	12,676,409	0	12,676,409
0	0	0	0	269,591	269,591	0	269,591
4,418,949	0	61,991,276	0	13,418,669	97,349,538	74,898	97,424,436
0	0	0	34,125,207	0	34,125,207	0	34,125,207
(1,373,525)	17,491	0	0	0	(1,356,034)	0	(1,356,034)
10,356,327	0	0	0	0	10,356,327	0	10,356,327
0	0	0	0	0	0	496,870	496,870
0	0	0	0	0	140,417	0	140,417
0	0	0	0	0	740,023	0	740,023
0	0	0	0	0	3,852,052	0	3,852,052
0	0	72,400	0	0	18,963,454	0	18,963,454
8,982,802	17,491	72,400	34,125,207	0	66,821,446	496,870	67,318,316
<u>\$13,401,751</u>	<u>\$17,491</u>	<u>\$62,063,676</u>	<u>\$34,125,207</u>	<u>\$13,418,669</u>	<u>\$164,170,984</u>	<u>\$571,768</u>	<u>\$164,742,752</u>

Marion County, Ohio
*Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances*
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended December 31, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Property Taxes	\$1,871,737	\$4,899,780	\$0	\$534,291
Sales Taxes	6,017,820	0	0	0
Special Assessments	0	27,579	0	683,129
Charges for Services	2,584,101	1,404,517	0	25,300
Licenses and Permits	5,106	118,824	0	0
Fines and Forfeitures	171,997	71,908	0	0
Intergovernmental	2,001,211	19,317,470	0	371,026
Interest	2,177,310	26,720	0	61,103
Donations	0	0	0	0
Other	336,409	761,407	29,145	69,084
<i>Total Revenues</i>	<u>15,165,691</u>	<u>26,628,205</u>	<u>29,145</u>	<u>1,743,933</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	4,105,017	838,259	0	0
Judicial	1,483,506	198,050	0	0
Public Safety	6,533,080	2,223,472	0	0
Public Works	16,027	3,478,886	0	0
Health	268,999	6,217,970	0	0
Human Services	215,221	12,715,722	0	0
Conservation and Recreation	11,612	0	0	0
Other	674,024	0	0	0
Capital Outlay	0	26,547	0	10,876,104
Intergovernmental	276,493	647,327	0	0
Debt Service:				
Principal Retirement	0	16,134	16,477	0
Interest and Fiscal Charges	0	404	167,175	490,376
<i>Total Expenditures</i>	<u>13,583,979</u>	<u>26,362,771</u>	<u>183,652</u>	<u>11,366,480</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,581,712</u>	<u>265,434</u>	<u>(154,507)</u>	<u>(9,622,547)</u>
Other Financing Sources (Uses):				
Sale of Fixed Assets	64,754	0	0	0
Proceeds of Bonds	0	0	67,454	11,332,546
Proceeds of Loans	0	26,547	0	0
Operating Transfers - In	75,000	299,145	322,470	824,646
Operating Transfers - Out	(1,053,203)	(468,058)	(38,068)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(913,449)</u>	<u>(142,366)</u>	<u>351,856</u>	<u>12,157,192</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	668,263	123,068	197,349	2,534,645
<i>Fund Balances at Beginning of Year - (Restated Note 4)</i>	<u>4,549,703</u>	<u>14,262,275</u>	<u>38,068</u>	<u>1,250,175</u>
<i>Fund Balances at End of Year</i>	<u>\$5,217,966</u>	<u>\$14,385,343</u>	<u>\$235,417</u>	<u>\$3,784,820</u>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Type	Totals (Memorandum Only)
Expendable Trust	
\$0	\$7,305,808
0	6,017,820
0	710,708
0	4,013,918
0	123,930
0	243,905
757	21,690,464
0	2,265,133
28,904	28,904
17,637	1,213,682
<u>47,298</u>	<u>43,614,272</u>
0	4,943,276
0	1,681,556
0	8,756,552
0	3,494,913
0	6,486,969
31,916	12,962,859
0	11,612
737	674,761
0	10,902,651
0	923,820
0	32,611
0	657,955
<u>32,653</u>	<u>51,529,535</u>
<u>14,645</u>	<u>(7,915,263)</u>
0	64,754
0	11,400,000
0	26,547
0	1,521,261
0	(1,559,329)
<u>0</u>	<u>11,453,233</u>
14,645	3,537,970
<u>57,755</u>	<u>20,157,976</u>
<u>\$72,400</u>	<u>\$23,695,946</u>

Marion County, Ohio
*Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended December 31, 2001*

	General Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues:			
Property Taxes	\$1,855,500	\$1,871,737	\$16,237
Sales Taxes	5,600,000	5,977,989	377,989
Special Assessments	0	0	0
Charges for Services	2,566,111	2,651,454	85,343
Licenses and Permits	5,800	5,106	(694)
Fines and Forfeitures	159,000	165,780	6,780
Intergovernmental	2,091,680	1,998,927	(92,753)
Interest	1,750,000	2,172,519	422,519
Other	152,350	287,496	135,146
<i>Total Revenues</i>	<u>14,180,441</u>	<u>15,131,008</u>	<u>950,567</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	4,962,918	4,292,288	670,630
Judicial	1,664,834	1,520,107	144,727
Public Safety	6,765,599	6,662,191	103,408
Public Works	18,146	17,178	968
Health	310,840	269,642	41,198
Human Services	230,542	222,819	7,723
Conservation and Recreation	18,000	18,000	0
Other	1,621,763	692,697	929,066
Capital Outlay	0	0	0
Intergovernmental	276,493	276,493	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>15,869,135</u>	<u>13,971,415</u>	<u>1,897,720</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,688,694)</u>	<u>1,159,593</u>	<u>2,848,287</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets	3,000	64,754	61,754
Proceeds of Bonds	0	0	0
Proceeds of Notes	0	0	0
Other Financing Sources	49,231	49,167	(64)
Advances - In	60,000	137,216	77,216
Advances - Out	(787,520)	(787,520)	0
Operating Transfers - In	75,000	75,000	0
Operating Transfers - Out	(1,162,780)	(1,053,203)	109,577
<i>Total Other Financing Sources (Uses)</i>	<u>(1,763,069)</u>	<u>(1,514,586)</u>	<u>248,483</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(3,451,763)</u>	<u>(354,993)</u>	<u>3,096,770</u>
<i>Fund Balances at Beginning of Year</i>	3,757,651	3,757,651	0
<i>Prior Year Encumbrances Appropriated</i>	<u>258,998</u>	<u>258,998</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u><u>\$564,886</u></u>	<u><u>\$3,661,656</u></u>	<u><u>\$3,096,770</u></u>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$4,785,115	\$4,899,780	\$114,665	\$0	\$0	\$0
0	0	0	0	0	0
14,049	27,579	13,530	0	0	0
1,490,450	1,393,133	(97,317)	0	0	0
115,000	118,092	3,092	0	0	0
64,679	62,793	(1,886)	0	0	0
17,477,505	19,280,442	1,802,937	0	0	0
42,611	33,265	(9,346)	0	0	0
887,723	740,491	(147,232)	0	29,145	29,145
<u>24,877,132</u>	<u>26,555,575</u>	<u>1,678,443</u>	<u>0</u>	<u>29,145</u>	<u>29,145</u>
1,354,635	1,077,878	276,757	0	0	0
425,378	199,237	226,141	0	0	0
2,788,941	2,277,190	511,751	0	0	0
3,912,553	3,576,594	335,959	0	0	0
9,557,240	7,117,599	2,439,641	0	0	0
13,710,439	13,183,067	527,372	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
647,327	647,327	0	0	0	0
0	0	0	10,551,571	10,491,248	60,323
0	0	0	887,450	824,805	62,645
<u>32,396,513</u>	<u>28,078,892</u>	<u>4,317,621</u>	<u>11,439,021</u>	<u>11,316,053</u>	<u>122,968</u>
<u>(7,519,381)</u>	<u>(1,523,317)</u>	<u>5,996,064</u>	<u>(11,439,021)</u>	<u>(11,286,908)</u>	<u>152,113</u>
0	0	0	0	0	0
0	0	0	9,873,668	9,850,000	(23,668)
0	0	0	282,229	282,229	0
5,233	3,260	(1,973)	0	0	0
45,000	62,308	17,308	0	0	0
(95,000)	(95,000)	0	0	0	0
316,840	299,145	(17,695)	1,453,660	1,448,182	(5,478)
(470,570)	(468,058)	2,512	(50,504)	(50,504)	0
<u>(198,497)</u>	<u>(198,345)</u>	<u>152</u>	<u>11,559,053</u>	<u>11,529,907</u>	<u>(29,146)</u>
(7,717,878)	(1,721,662)	5,996,216	120,032	242,999	122,967
12,677,842	12,677,842	0	433,650	433,650	0
1,590,228	1,590,228	0	0	0	0
<u>\$6,550,192</u>	<u>\$12,546,408</u>	<u>\$5,996,216</u>	<u>\$553,682</u>	<u>\$676,649</u>	<u>\$122,967</u>

continued

Marion County, Ohio
*Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Expendable Trust Funds (continued)
For the Year Ended December 31, 2001*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$536,202	\$534,291	(\$1,911)
Sales Taxes	0	0	0
Special Assessments	681,936	683,129	1,193
Charges for Services	38,721	25,300	(13,421)
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	360,500	371,026	10,526
Interest	120,937	120,938	1
Other	15,696	69,088	53,392
<i>Total Revenues</i>	<u>1,753,992</u>	<u>1,803,772</u>	<u>49,780</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Other	0	0	0
Capital Outlay	14,463,336	13,919,365	543,971
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	788,678	776,821	11,857
Interest and Fiscal Charges	32,004	32,004	0
<i>Total Expenditures</i>	<u>15,284,018</u>	<u>14,728,190</u>	<u>555,828</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(13,530,026)</u>	<u>(12,924,418)</u>	<u>605,608</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets	0	0	0
Proceeds of Bonds	1,425,000	1,550,000	125,000
Proceeds of Notes	355,053	355,592	539
Other Financing Sources	0	0	0
Advances - In	112,180	104,997	(7,183)
Advances - Out	(59,524)	(59,524)	0
Operating Transfers - In	254,748	328,414	73,666
Operating Transfers - Out	(152,384)	(152,384)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,935,073</u>	<u>2,127,095</u>	<u>192,022</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(11,594,953)</u>	<u>(10,797,323)</u>	<u>797,630</u>
<i>Fund Balances at Beginning of Year</i>	4,015,609	4,015,609	0
<i>Prior Year Encumbrances Appropriated</i>	<u>9,404,755</u>	<u>9,404,755</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u><u>\$1,825,411</u></u>	<u><u>\$2,623,041</u></u>	<u><u>\$797,630</u></u>

See accompanying notes to the general purpose financial statements

Expendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$7,176,817	\$7,305,808	\$128,991
0	0	0	5,600,000	5,977,989	377,989
0	0	0	695,985	710,708	14,723
0	0	0	4,095,282	4,069,887	(25,395)
0	0	0	120,800	123,198	2,398
0	0	0	223,679	228,573	4,894
0	0	0	19,929,685	21,650,395	1,720,710
0	0	0	1,913,548	2,326,722	413,174
0	17,637	17,637	1,055,769	1,143,857	88,088
0	17,637	17,637	40,811,565	43,537,137	2,725,572
0	0	0	6,317,553	5,370,166	947,387
0	0	0	2,090,212	1,719,344	370,868
0	0	0	9,554,540	8,939,381	615,159
0	0	0	3,930,699	3,593,772	336,927
0	0	0	9,868,080	7,387,241	2,480,839
60	0	60	13,941,041	13,405,886	535,155
0	0	0	18,000	18,000	0
45,880	737	45,143	1,667,643	693,434	974,209
0	0	0	14,463,336	13,919,365	543,971
0	0	0	923,820	923,820	0
0	0	0	11,340,249	11,268,069	72,180
0	0	0	919,454	856,809	62,645
45,940	737	45,203	75,034,627	68,095,287	6,939,340
(45,940)	16,900	62,840	(34,223,062)	(24,558,150)	9,664,912
0	0	0	3,000	64,754	61,754
0	0	0	11,298,668	11,400,000	101,332
0	0	0	637,282	637,821	539
0	0	0	54,464	52,427	(2,037)
0	0	0	217,180	304,521	87,341
0	0	0	(942,044)	(942,044)	0
0	0	0	2,100,248	2,150,741	50,493
0	0	0	(1,836,238)	(1,724,149)	112,089
0	0	0	11,532,560	11,944,071	411,511
(45,940)	16,900	62,840	(22,690,502)	(12,614,079)	10,076,423
46,321	46,321	0	20,931,073	20,931,073	0
0	0	0	11,253,981	11,253,981	0
\$381	\$63,221	\$62,840	\$9,494,552	\$19,570,975	\$10,076,423

Marion County, Ohio
*Combined Statement of Revenues, Expenses,
and Changes in Fund Equity
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 2001*

	Enterprise	Internal Service	Totals (Memorandum Only)
<u>Operating Revenues:</u>			
Charges for Services	\$1,034,222	\$0	\$1,034,222
Other	30,031	0	30,031
<i>Total Operating Revenues</i>	<u>1,064,253</u>	<u>0</u>	<u>1,064,253</u>
<u>Operating Expenses:</u>			
Personal Services	330,984	0	330,984
Fringe Benefits	48,249	0	48,249
Materials and Supplies	46,232	0	46,232
Contractual Services	181,816	0	181,816
Depreciation	341,568	0	341,568
Other	47,817	0	47,817
<i>Total Operating Expenses</i>	<u>996,666</u>	<u>0</u>	<u>996,666</u>
<i>Operating Income</i>	<u>67,587</u>	<u>0</u>	<u>67,587</u>
<u>Non-Operating Revenues (Expenses):</u>			
Capital Contributions from Tap In Fees	71,500	0	71,500
Interest Expense	(95,065)	0	(95,065)
Loss on Disposal of Fixed Assets	(1,622)	0	(1,622)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(25,187)</u>	<u>0</u>	<u>(25,187)</u>
<i>Income Before Operating Transfers</i>	42,400	0	42,400
Operating Transfers - In	38,068	0	38,068
<i>Net Income</i>	80,468	0	80,468
<i>Depreciation on Fixed Assets Acquired by Contributed Capital</i>	85,399	0	85,399
<i>Retained Earnings (Deficit) at Beginning of Year</i>	(1,021,457)	17,491	(1,003,966)
Loss from Operations from Discontinued County Home	(517,935)	0	(517,935)
<i>Retained Earnings (Deficit) at End of Year</i>	<u>(1,373,525)</u>	<u>17,491</u>	<u>(1,356,034)</u>
<i>Contributed Capital at Beginning of Year</i>	10,441,726	0	10,441,726
Depreciation on Fixed Assets Acquired by Contributed Capital	(85,399)	0	(85,399)
<i>Contributed Capital at End of Year</i>	<u>10,356,327</u>	<u>0</u>	<u>10,356,327</u>
<i>Fund Equity at End of Year</i>	<u>\$8,982,802</u>	<u>\$17,491</u>	<u>\$9,000,293</u>

See accompanying notes to the general purpose financial statements

Marion County, Ohio
*Statement of Activities
and Changes in Net Assets
Component Unit
For the Year Ended June 30, 2001*

	MARCA Industries
<u>Unrestricted Revenues and Gains:</u>	
Sales:	
Contract	\$359,345
Janitorial	303,373
Salvage and Product	635
Total Sales	663,353
Less Sales Discounts	(1,156)
Total Net Sales	662,197
Other Income:	
Interest and Dividends	13,341
Net Unrealized Loss on Investments	(9,419)
Contributed Services	88,202
Other	2,851
	757,172
 <u>Operating Expenses:</u>	
Program Services	662,902
Management and General	74,022
Contributed Services	88,202
	825,126
<i>Total Operating Expenses</i>	<i>825,126</i>
<i>Change in Net Assets</i>	<i>(67,954)</i>
<i>Net Assets at Beginning of Year</i>	<i>564,824</i>
<i>Net Assets at End of Year</i>	<i>\$496,870</i>

See accompanying notes to the general purpose financial statements

Marion County
*Combined Statement of Revenues, Expenses,
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 2001*

	Enterprise		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,605,572	\$2,372,752	(\$232,820)
Tap In Fees	50,000	71,500	21,500
Sale of Fixed Assets	7,001	7,001	0
Other	5,245	121,908	116,663
<i>Total Revenues</i>	<u>2,667,818</u>	<u>2,573,161</u>	<u>(94,657)</u>
Expenses:			
Personal Services	1,427,174	1,416,216	10,958
Fringe Benefits	718,475	711,717	6,758
Materials and Supplies	217,435	142,064	75,371
Contractual Services	837,696	748,235	89,461
Other	78,166	63,583	14,583
Capital Outlay	14,693	12,227	2,466
<i>Total Expenses</i>	<u>3,293,639</u>	<u>3,094,042</u>	<u>199,597</u>
<i>Excess of Revenues Under Expenses</i>	(625,821)	(520,881)	104,940
Advances - In	465,748	637,523	171,775
Operating Transfers - In	48,172	50,504	2,332
Operating Transfers - Out	<u>(699,521)</u>	<u>(477,096)</u>	<u>222,425</u>
<i>Excess of Revenues Under Expenses, Advances, and Transfers</i>	(811,422)	(309,950)	501,472
<i>Fund Balances at Beginning of Year</i>	1,681,987	1,681,987	0
<i>Prior Year Encumbrances Appropriated</i>	<u>147,769</u>	<u>147,769</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u><u>\$1,018,334</u></u>	<u><u>\$1,519,806</u></u>	<u><u>\$501,472</u></u>

See accompanying notes to the general purpose financial statements

Internal Service			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$2,605,572	\$2,372,752	(\$232,820)
0	0	0	50,000	71,500	21,500
0	0	0	7,001	7,001	0
0	0	0	5,245	121,908	116,663
0	0	0	2,667,818	2,573,161	(94,657)
0	0	0	1,427,174	1,416,216	10,958
0	0	0	718,475	711,717	6,758
0	0	0	217,435	142,064	75,371
0	0	0	837,696	748,235	89,461
0	0	0	78,166	63,583	14,583
0	0	0	14,693	12,227	2,466
0	0	0	3,293,639	3,094,042	199,597
0	0	0	(625,821)	(520,881)	104,940
0	0	0	465,748	637,523	171,775
0	0	0	48,172	50,504	2,332
0	0	0	(699,521)	(477,096)	222,425
0	0	0	(811,422)	(309,950)	501,472
17,491	17,491	0	1,699,478	1,699,478	0
0	0	0	147,769	147,769	0
<u>\$17,491</u>	<u>\$17,491</u>	<u>\$0</u>	<u>\$1,035,825</u>	<u>\$1,537,297</u>	<u>\$501,472</u>

Marion County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 2001

	Enterprise	Internal Service	Totals (Memorandum Only)
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$2,341,797	\$0	\$2,341,797
Cash Received from Quasi-External Transactions with Other Funds	34,187	0	34,187
Cash Received from Other Revenues	121,908	0	121,908
Cash Payments for Personal Services	(1,416,216)	0	(1,416,216)
Cash Payments for Fringe Benefits	(711,717)	0	(711,717)
Cash Payments for Materials and Supplies	(133,350)	0	(133,350)
Cash Payments for Contractual Services	(603,056)	0	(603,056)
Cash Payments for Quasi-External Transactions with Other Funds	(8,414)		(8,414)
Cash Payments for Other Expenses	(63,583)	0	(63,583)
<i>Net Cash Used for Operating Activities</i>	<u>(438,444)</u>	<u>0</u>	<u>(438,444)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Cash Received from Advances - In	637,523	0	637,523
Cash Received from Operating Transfers - In	38,068	0	38,068
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>675,591</u>	<u>0</u>	<u>675,591</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Received from Tap In Fees	71,500	0	71,500
Cash Paid for Fixed Assets	(126,274)	0	(126,274)
Principal Paid on Issue II Loans	(41,621)	0	(41,621)
Principal Paid on Capital Leases	(2,126)	0	(2,126)
Interest Paid on Capital Leases	(468)	0	(468)
Principal Paid on USDA Revenue Bonds	(13,800)	0	(13,800)
Interest Paid on USDA Revenue Bonds	(59,500)	0	(59,500)
Principal Paid on General Obligation Bonds	(48,000)	0	(48,000)
Interest Paid on General Obligation Bonds	(72,944)	0	(72,944)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(293,233)</u>	<u>0</u>	<u>(293,233)</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(56,086)	0	(56,086)
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>2,052,938</u>	<u>17,491</u>	<u>2,070,429</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$1,996,852</u></u>	<u><u>\$17,491</u></u>	<u><u>\$2,014,343</u></u>

continued

Marion County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types - Primary Government (continued)
For the Year Ended December 31, 2001

	Enterprise	Internal Service	Totals (Memorandum Only)
Reconciliation of Operating Income to Net Cash			
<u>Used for Operating Activities:</u>			
Operating Income	\$67,587	\$0	\$67,587
Adjustments to Reconcile Operating Income to Net Cash			
<u>Used for Operating Activities:</u>			
Depreciation	391,545	0	391,545
Loss from Operations from Discontinued County Home	(517,467)	0	(517,467)
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	304,733	0	304,733
Decrease in Due from Other Funds	1,830	0	1,830
Decrease in Due from Other Governments	10,695	0	10,695
Decrease in Materials and Supplies Inventory	32,241	0	32,241
Increase in Deferred Costs on Disposal of County Home	(441,976)	0	(441,976)
Decrease in Accounts Payable	(64,253)	0	(64,253)
Decrease in Accrued Wages Payable	(57,753)	0	(57,753)
Decrease in Compensated Absences Payable	(101,990)	0	(101,990)
Decrease in Due to Other Funds	(1,200)	0	(1,200)
Decrease in Due to Other Governments	(62,436)	0	(62,436)
<i>Net Cash Used for Operating Activities</i>	<u>(\$438,444)</u>	<u>\$0</u>	<u>(\$438,444)</u>

See accompanying notes to the general purpose financial statements

Marion County, Ohio
Statement of Cash Flows
Component Unit
For the Year Ended June 30, 2001

	MARCA Industries
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$692,808
Cash Received from Other Revenues	2,851
Cash Payments for Goods and Services	(143,987)
Cash Payments for Employee Services	(570,866)
	(19,194)
<i>Net Cash Used for Operating Activities</i>	
<u>Cash Flows from Investing Activities:</u>	
Purchase of Certificates of Deposit	(7,136)
Purchase of Investments	(5,190)
Cash Received from Interest and Dividends	13,341
Purchase of Property and Equipment	(10,438)
	(9,423)
<i>Net Cash Used for Investing Activities</i>	
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Cash Payments for Long-Term Debt	(4,827)
	(33,444)
<i>Net Decrease in Cash and Cash Equivalents</i>	
<i>Cash and Cash Equivalents at Beginning of Year</i>	76,732
<i>Cash and Cash Equivalents at End of Year</i>	\$43,288
<u>Reconciliation of Change in Net Assets to Net Cash</u>	
<u>Used for Operating Activities</u>	
Change in Net Assets	(\$67,954)
Adjustments to Reconcile Change in Net Assets to Net Cash	
Used for Operating Activities:	
Depreciation	39,127
Investment and Dividend Income	(13,341)
Net Unrealized Loss on Investments	9,419
Changes in Assets and Liabilities:	
Decrease in Receivables	30,611
Decrease in Materials and Supplies Inventory	512
Decrease in Prepaid Items	5,631
Decrease in Accounts Payable	(5,854)
Decrease in Accrued Liabilities	(17,345)
	(19,194)
<i>Net Cash Used for Operating Activities</i>	
	(19,194)

See accompanying notes to the general purpose financial statements

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

NOTE 1 - REPORTING ENTITY

Marion County, Ohio (The County) was created in 1824. The County is governed by a Board of three commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Prosecuting Attorney, Common Pleas Court Judges, a Family Court Judge, a Probate and Juvenile Court Judge, Clerk of Courts, Coroner, Sheriff, Recorder, and Engineer.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements of the County 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 Children Services Board, the Board of Mental Retardation and Developmental Disabilities, the Department of Job and Family Services, and all departments and activities that are directly operated by the 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.

Discretely Presented Component Unit The component unit column on the combined financial statements identifies the financial data of the County's component unit, MARCA Industries. 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 to the Marion County Board of Mental Retardation and Developmental Disabilities (MRDD). The Industries is under a contractual agreement with the Marion County Board of MRDD and provides sheltered employment for mentally retarded or handicapped adults in Marion County. The Marion County Board of MRDD provides the Industries 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 the Industries. Based on the significant services and resources provided by the County to the Industries and the Industries' sole purpose of providing assistance to the retarded and handicapped adults of Marion County, the Industries is presented as a component unit of Marion County. Separately issued financial statements can be obtained from MARCA Industries of Marion County, 2387 Harding Highway East, Marion, Ohio 43302.

Note disclosures for MARCA Industries are reflected in Notes 26 and 27 of the notes to the general purpose financial statements.

MARCA Industries is a non-governmental not-for-profit organization which prepares its financial statements in accordance with Financial Accounting Standards Board Statement No. 117 and has a June 30 fiscal year end; therefore, all information pertaining to the Industries is presented as of and for the fiscal year ended June 30, 2001.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent but is not financially accountable for their operations nor are the entities fiscally dependent on the County. Accordingly, the activity of the following entities is presented as agency funds within Marion County's financial statements:

- Marion County Disaster Services Board
- Marion County Regional Planning Commission
- Marion County Soil and Water Conservation District
- Marion County General Health District
- Marion County Local Emergency Planning Commission
- Marion County Family and Children First Council
- Marion County Park District
- Delaware-Knox-Marion-Morrow Joint Solid Waste Management District
- Marion-Crawford Mental Health Board
- Marion-Hardin Corrections Commission

The County participates in four jointly governed organizations, three joint ventures, and one insurance pool. These organizations are presented in Notes 23, 24, and 25. These organizations are:

- Marion County Disaster Services Board
- Marion County Regional Planning Commission
- Marion County Family and Children First Council
- Delaware-Knox-Marion-Morrow Joint Solid Waste Management District
- Marion-Crawford Mental Health Board
- Marion-Hardin Corrections Commission
- Northland Homes and Properties, Inc.
- County Risk Sharing Authority, Inc. (CORSA)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements.

A. Basis of Presentation - Fund Accounting

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net available expendable resources.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories of governmental, proprietary, and fiduciary.

Governmental Fund Types

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund – This fund is used to account for all financial resources of the County, 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.

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources (other than for major capital projects and expendable trusts) that are legally restricted to expenditure for specified purposes.

Debt Service Fund – This 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.

Capital Projects Funds – These funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Fund Types

Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds – These funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Fund – This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Fund Types

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The following are the County's fiduciary fund types:

Expendable Trust Funds – These funds are accounted for in essentially the same manner as governmental funds.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

Account Groups

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group – This account group is used to account for all fixed assets of the County, except those accounted for in the proprietary funds.

General Long-Term Obligations Account Group – This account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

B. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and expendable trust 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. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary fund types are accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Operating statements of these funds present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental fund types, expendable trust and agency funds. The full accrual basis of accounting is followed for the proprietary fund types.

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

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales tax, 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 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 fiscal year end: sales taxes, charges for services, fines and forfeitures, grants, interest, and donations.

Deferred revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there was an enforceable legal claim as of December 31, 2001, but which were levied to finance 2002 operations, are recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On the modified accrual basis, revenues that are not collected within the available period are recorded as deferred revenue.

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

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

C. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. 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 Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, legally are required to be budgeted and appropriated.

The County may not adopt a budget for certain funds if no cash activity is anticipated for the year and none takes place. The following funds were not budgeted in 2001:

- Special Revenue Funds
 - Americorp Grant
 - Marmet Grant
 - Community Sanctions
 - Community Service Early Intervention

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Capital Projects Funds
 Capital Acquisition
 Transfer Station Construction

Expendable Trust Funds
 Miscellaneous Trust
 Children's Home Trust

Also, no budgetary schedule is presented for the jail commission capital projects fund because the transactions reflected are on the GAAP basis only and the note activity is budgeted in the bond retirement debt service fund on a budgetary basis.

Tax Budget

A budget of estimated revenues and expenditures is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The budget includes proposed expenditures and the means of financing for all funds. The express purpose of this budget document is to reflect the need for existing or increased tax rates.

Estimated Resources

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The County Budget Commission certifies its actions to the County by September 1. As part of the certification, the County receives the Official Certificate of Estimated Resources, which states the estimated beginning of the year fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the Certificate of Estimated Resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the Certificate of Estimated Resources is amended to include the actual unencumbered fund balances from the preceding year. The Certificate of Estimated Resources may be further amended during the year if the County Auditor determines, and the County Budget Commission agrees, that an estimate needs to be increased or decreased. The amounts reported on the budgetary statements reflect the amounts on the final Amended Official Certificate of Estimated Resources issued during 2001.

Appropriations

A temporary Appropriations Resolution to control expenditures may be passed on or about January 1 of each year, for the period January 1 to March 31. An annual Appropriations Resolution must be passed by April 1 of each year, for the period January 1 to December 31. The Appropriations Resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the County Commissioners. Several supplemental Appropriations Resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts passed during 2001.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Budgeted Level of Expenditures

Administrative control is maintained through the establishment of detailed line-item budgets. The legal level of budgetary control is at the object level within each department. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation. Commissioners' appropriations are made to the fund, department, and object level (i.e., General Fund - Commissioners - personal services, fringe benefits, materials and supplies, contractual services, capital outlay, and other).

Encumbrances

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balance for subsequent-year expenditures for governmental fund types and expendable trust funds and reported in the notes to the financial statements for proprietary fund types.

Lapsing of Appropriations

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. Encumbered appropriations are carried forward to the succeeding year and are not reappropriated.

D. Cash and Investments

To improve cash management, cash received by the County, except cash in segregated accounts, is pooled and invested. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined balance sheet.

Cash and cash equivalents that are held separately within departments of the County, and not held with the County Treasurer, are recorded on the combined balance sheet as "Cash and Cash Equivalents in Segregated Accounts".

During 2001, investments were limited to non-negotiable certificates of deposit, manuscript notes, and STAROhio. The County also invested in Federal Home Loan Bonds during 2001 but were not owned at the balance sheet date. Non-negotiable certificates of deposit are reported at cost. All other investments are reported at fair value which is based on quoted market price. STAROhio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAROhio 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 STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2001.

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 2001 was \$2,177,310, which includes \$1,944,763 assigned from other County funds.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with a maturity of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

E. 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 equally offset by a fund balance reserve account in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

F. Materials and Supplies Inventory

Inventory is presented at the lower of cost or market on a first-in, first-out basis and is expensed when used. Inventory consists of expendable supplies held for consumption.

G. Interfund Assets/Liabilities

Short-term interfund loans are classified as "Interfund Receivable/Payables". Transactions between individual funds for goods provided or services rendered are classified as "Due from/to Other Funds". Long-term interfund loans are classified as "Advances to/from Other Funds" and are equally offset by a fund balance reserve account which indicates that they do not constitute available expendable resources since they are not a component of net current assets.

H. Restricted Assets

Restricted assets represent certain resources which are segregated from other resources of the County to comply with various covenants established by bond financing agreements. The various covenants place restrictions on the use of these resources, require minimum balances to be maintained in certain accounts, and establish annual amounts to be accumulated for specific uses.

I. Fixed Assets and Depreciation

The fixed asset values were initially determined at December 31, 1987, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were used. Donated fixed assets are capitalized at fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost. The County has established a capitalization threshold for fixed assets of \$1,000.

Marion County, Ohio
Notes to the General Purpose Financial Statements
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General Fixed Assets

General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in the governmental funds, and the related assets are reported in the general fixed assets account group at historical costs or estimated historical costs. Assets in the general fixed assets account group are not depreciated.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, street and sidewalks, drainage systems, and lighting systems are not capitalized or reported as these assets are immovable and of value only to the County.

Enterprise Fund Fixed Assets

Fixed assets reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and reductions during the year. Depreciation is calculated on a straight-line basis over the following estimated useful lives:

Asset Category	Estimated Lives
Buildings	40 years
Improvements Other Than Buildings	10 years
Sewer Lines	50 years
Equipment and Vehicles	7 – 10 years

Capitalization of Interest

Interest is capitalized on enterprise fund assets acquired with tax-exempt debt. The County’s policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from the temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on a straight-line basis over the estimated useful life of the asset. For 2001, there was no capitalized interest costs incurred on enterprise fund construction projects.

J. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. Vacation benefits are accrued as the benefits are earned if the employees’ rights to receive compensation are attributed to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. All accumulated unused vacation time is paid upon separation if the employee has at least one year of service.

Sick leave benefits, for all County departments, 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 employees’ wages rates at year end, taking into consideration any limits specified in the County’s termination policy.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using available expendable resources. These amounts are recorded in the account "Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the amount of compensated absences is reported as a fund liability.

K. Accrued Liabilities and Long-Term Obligations

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences and contractually required pension contributions that will be paid from governmental funds are reported as liabilities in the general long-term obligations account group to the extent that they will not be paid with current available expendable resources. Payments made more than thirty-one days after year end are generally considered not to have been paid with current available expendable resources. Long-term loans and bonds are reported as liabilities in the general long-term obligation account group until due.

Long-term debt and other obligations financed by the proprietary funds are reported as liabilities in the appropriate proprietary fund.

Under Ohio Law, a debt service fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the appropriate funds and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt service fund has been split among the appropriate funds and account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

L. Contributed Capital

Contributed capital represents resources from other funds, other governments, and private sources provided to proprietary funds prior to 2001 that is not subject to repayment. These assets are recorded at their fair market value on the date donated. Because the County did not prepare financial statements in accordance with generally accepted accounting principles prior to 1987, the exact amount of contributed capital cannot be determined. Consequently, only those amounts that have been specifically identified have been classified as contributed capital in the accompanying combined financial statements.

Contributed capital is recorded in the proprietary funds that have received capital grants or contributions from developers, customers, or other funds. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end, except for depreciation on assets acquired through federal grants, which is expensed and closed to contributed capital at year end.

Contributed contributions received in 2001 have been recorded as revenues and are reported as increases in retained earnings based on new guidelines established in GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions".

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

M. Reserves of Fund Equity

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for loans, advances, and encumbrances.

N. Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

O. Use of Estimates

The preparation of 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.

P. Total Columns on Combined Financial Statements

Total columns on the combined statements overview are captioned "Totals (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned "Primary Government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "Reporting Entity" and includes the activity and operations of the County's legally separate discretely presented component unit (Note 1). Total columns on statements which do not include a component unit have no additional caption.

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For 2001, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions" and Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues". These statements establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditures/expenses resulting from nonexchange transactions will be the same whether the accrual or the modified accrual basis of accounting is required. However, for revenue recognition to occur on the modified accrual basis, the criteria established for accrual basis revenue recognition must be met and the revenues must be available.

The provisions of GASB Statement No. 33 also require that capital contributions to proprietary funds be recognized as revenues beginning in 2001.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

NOTE 4 - RESTATEMENT OF FUND EQUITY

The restatement for GASB Statements No. 33 and No. 36 had the following effect on fund balance as it was previously reported as of December 31, 2000.

	Special Revenue
Fund Balance as Previously Reported	\$13,885,610
Intergovernmental Receivable	376,665
Restated Fund Balance at December 31, 2000	\$14,262,275

NOTE 5 - ACCOUNTABILITY

The following funds had deficit fund balances/retained earnings as of December 31, 2001.

	Deficit Fund Balances/ Retained Earnings
Special Revenue Funds	
DARE Program	\$79
Capital Projects Funds	
Dog and Kennel Construction	43,059
Coliseum Levy	276,059
Enterprise Funds	
Sewer District Operating and Maintenance	531,743
County Home Operating	841,782

The deficit in the DARE special revenue fund resulted from adjustments for accrued liabilities. The deficit in the Dog and Kennel Construction capital projects fund resulted from a long-term advance from the General fund. The deficit will be alleviated when revenues are received to repay the advance. The deficits in the Coliseum Levy capital project funds resulted from the requirement to report tax anticipation notes in the fund which received the note proceeds. The deficit will be alleviated when sufficient tax revenues are received to pay the outstanding notes. The deficits in the sewer district operating and maintenance and the county home operating enterprise funds resulted from accumulated operating losses. Management is increasing sewer rates in increments starting in 2001 to eliminate the deficit. The County Commissioners passed a resolution to close the county home effective June 30, 2001. The remaining deficit is expected to be eliminated upon the sale of the property.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

NOTE 6 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balances/retained earnings 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 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Proprietary Fund Types 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/expenses 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/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types and expendable trust funds (GAAP basis). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP basis).
4. For proprietary funds, the acquisition and construction of fixed assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. "Cash and Cash Equivalents in Segregated Accounts" are not budgeted by the County but are reported as on GAAP basis..
6. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than on the balance sheet (GAAP basis).
7. Proceeds from and principal payments on proprietary long-term obligations are reported in the debt service fund and enterprise funds on the operating statement (budget basis) rather than on the balance sheet in the proprietary fund types (GAAP basis).

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements by type.

Excess of Revenues and Other Financing Sources
Over (Under) Expenditures and Other Financing Uses
All Governmental Fund Types and Expendable Trust Funds

	Governmental Fund Types				Expendable Trust
	General	Special Revenue	Debt Service	Capital Projects	
GAAP Basis	\$668,263	\$123,068	\$197,349	\$2,534,645	\$14,645
Revenue Accruals	31,882	78,903	0	0	0
Expenditure Accruals	(84,693)	(200,489)	0	(74,892)	0
Unrecorded Cash					
From Current Year	(101,824)	(218,146)	0	0	0
From Prior Year	60,049	56,424	0	59,835	0
Decrease in Fair Value of Investments	17,771	0	0	0	0
Loans Receivable	0	3,594	0	0	0
Materials and Supplies Inventory	(1,663)	(44,775)	0	0	0
Note Proceeds	0	0	282,229	73,363	0
Bond Proceeds	0	0	9,782,546	(9,782,546)	0
Note Principal Retirement	0	0	(10,371,350)	(485,471)	0
Long-Term Principal Retirement	0	0	(103,421)	0	0
Interest Payments	0	0	(657,630)	516,065	0
Transfer of Debt Activity	0	0	1,113,276	(648,616)	0
Advances - In	137,216	62,308	0	104,997	0
Advances - Out	(787,520)	(95,000)	0	(59,524)	0
Nonbudgeted Funds	0	2,280	0	0	2,255
Encumbrances Outstanding at Year End (Budget Basis)	(294,474)	(1,489,829)	0	(3,035,179)	0
Budget Basis	(\$354,993)	(\$1,721,662)	\$242,999	(\$10,797,323)	\$16,900

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Net Income /Excess of Revenues Under Expenses,
Advances, and Transfers
Proprietary Fund Type

	Enterprise
GAAP Basis	\$80,468
Revenue Accruals	317,258
Expense Accruals	(325,011)
Unrecorded Cash	
From Current Year	(9,861)
From Prior Year	13,630
Inventory	32,241
Loss from Operations from Discontinued County Home	(517,935)
Deferred Costs on Disposal of County Home	(471,298)
Acquisition of Fixed Assets	(126,274)
Depreciation Expense	391,545
Loss on Disposal of Fixed Assets	30,944
Payment on Capital Lease	(2,126)
Payment of Interest	132,444
Transfer of Debt Activity	(464,660)
Advances In	637,523
Encumbrances Outstanding at Year End (Budget Basis)	(28,838)
Budget Basis	(\$309,950)

NOTE 7 - DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State statute into two categories. The first classification consists of active monies, the amount of public monies necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawal on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County which are not considered active are classified as inactive. Inactive monies can be deposited or invested in the following securities:

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;

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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 Association, 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 subdivision, 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 (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value; and
9. Bankers acceptances for a period not to exceed two hundred seventy days and high grade commercial paper in an amount not to exceed 25 percent of the County's total average portfolio.

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 monies 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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand At year end, the County had \$131,414 in undeposited cash on hand which is included on the combined balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents".

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements".

Deposits At year end, the carrying amount of the County's deposits was \$28,501,577 and the bank balance was \$29,359,108. Of the bank balance \$1,167,375 was covered by federal depository insurance. The remaining amounts were 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.

Investments The County's investments are categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category 1	Fair Value
Manuscript Notes	\$282,229	\$282,229
STAROhio		6,517,714
Total Investments		\$6,799,943

The classification of cash and cash equivalents and investments on the combined balance sheet is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting". A reconciliation between the classification of cash and cash equivalents and investments on the combined balance sheet and the classification of deposits and investments according to GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$35,432,934	\$0
Cash on Hand	(131,414)	0
Investments of the Cash Management Pool		
Manuscript Notes	(282,229)	282,229
STAROhio	(6,517,714)	6,517,714
GASB Statement No. 3	\$28,501,577	\$6,799,943

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

NOTE 8 - PROPERTY TAXES

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2001 represent the collection of 2000 taxes. Real property taxes in 2001 were levied after October 1, 2001, on the assessed values as of January 1, 2001, the lien date. These taxes will be collected in and are intended to finance 2002 operations. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 1995. Real property taxes are payable annually or 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 real and tangible personal property taxes in 2001 were levied after October 1, 2001, on the assessed values as of December 31, 2000, the lien date. These taxes will be collected in and are intended to finance 2002 operations. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2001 (other than public utility property) represent the collection of 2001 taxes. Tangible personal property taxes received in 2001 were levied after October 1, 2000, on the true value as of December 31, 2000. Tangible personal property is currently assessed at 25 percent of true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or 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 the County and for all subdivisions within the County is accounted for through agency funds. The amount of the County's tax collections which will flow through an agency fund is reported as "Taxes Receivable" on the combined balance sheet in both the agency fund and the governmental fund which will receive the tax distribution.

Accrued property taxes receivable represents delinquent taxes outstanding and real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2001, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2001 operations.

The full tax rate for all County operations for the year ended December 31, 2001, was \$11.05 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2001 property tax receipts were based are as follows:

	Amount	Percent
Agricultural/Residential and Other Real Estate	\$690,874,970	76.97%
Public Utility	67,278,690	7.50
Tangible Personal	139,377,310	15.53
Total Assessed Value	<u>\$897,530,970</u>	<u>100.00%</u>

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

NOTE 9 - PERMISSIVE SALES AND USE TAX

The County Commissioners, by resolution, imposed a one 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, to the State Auditor, 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. The State Auditor then has five days in which to draw the warrant payable to the County.

Amounts that are measurable and available at year end are accrued as revenue. Permissive sales and use tax revenue for 2001 was \$6,017,820 in the general fund.

NOTE 10 - RECEIVABLES

Receivables at December 31, 2001, consisted of taxes, special assessments, accounts (billings for user charged services including unbilled utility services), interfund, accrued interest, loans (community development block grant monies loaned to local businesses), services charged to other funds, and intergovernmental receivables arising from grants, entitlements, and shared revenues. All receivables are considered collectible in full. Delinquent utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

	Amount
General Fund	
Charges for Services	\$9,468
Fines	15,639
Local Government Revenue Assistance	1,794,100
Grants	170,652
Total General Fund	1,989,859
Special Revenue Funds	
Charges for Services	83,198
Housing	43,529
Fines	442
Motor Vehicle License and Gasoline Tax	1,798,342
Felony Delinquent Care and Custody	847,852
Child Welfare Grants	808,998
MRDD Grants	554,702
Other Grants	663,785
Total Special Revenue Funds	4,800,848

continued

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

	Amount
Enterprise Fund	
Medicaid	\$2,130
Agency Funds	
Local Government Revenue Assistance	2,474,530
Motor Vehicle License and Gasoline Tax	975,143
Total Agency Funds	3,449,673
Total	\$10,242,510

NOTE 11 - FIXED ASSETS

Following is a summary of the enterprise funds' fixed assets at December 31, 2001:

Land	\$200,058
Buildings and Sewer Lines	15,677,409
Improvements Other Than Buildings	61,744
Equipment	235,395
Vehicles	155,665
Total	16,330,271
Less Accumulated Depreciation	(5,658,285)
Total Fixed Assets, Net of Accumulated Depreciation	\$10,671,986

A summary of the changes in general fixed assets follows:

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
Land	\$636,609	\$0	\$0	\$636,609
Buildings	13,200,555	0	0	13,200,555
Improvement Other Than Buildings	1,400,263	68,296	0	1,468,559
Equipment	4,108,355	420,739	418,908	4,110,186
Vehicles	2,410,769	185,850	106,915	2,489,704
Construction in Progress	2,333,634	9,885,960	0	12,219,594
Total	\$24,090,185	\$10,560,845	\$525,823	\$34,125,207

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

NOTE 12 - INTERFUND ASSETS/LIABILITIES

Interfund balances at December 31, 2001, consisted of the following individual interfund receivables and payables:

	<u>Interfund</u>		<u>Advances</u>	
	<u>Receivable</u>	<u>Payable</u>	<u>To Other Funds</u>	<u>From Other Funds</u>
General Fund	<u>\$75,281</u>	<u>\$0</u>	<u>\$740,023</u>	<u>\$0</u>
Special Revenue Fund				
Litter Control and Recycling	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000</u>
Capital Projects Funds				
Capital Improvement	0	23,000	0	0
Dog and Kennel Construction	0	0	0	46,500
Coliseum Levy	<u>0</u>	<u>52,281</u>	<u>0</u>	<u>0</u>
Total Capital Projects Funds	<u>0</u>	<u>75,281</u>	<u>0</u>	<u>46,500</u>
Enterprise Fund				
County Home Operating	<u>0</u>	<u>0</u>	<u>0</u>	<u>687,523</u>
Total	<u><u>\$75,281</u></u>	<u><u>\$75,281</u></u>	<u><u>\$740,023</u></u>	<u><u>\$740,023</u></u>

Marion County, Ohio
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Due from other funds and due to other funds at December 31, 2001, consisted of the following individual balances:

	Due From	Due To
General Fund	\$37,808	\$365
Special Revenue Funds		
Child Support Enforcement Agency	0	13,209
Job and Family Services	1,185	36,182
Children Services Board	19,810	0
Indigent Guardianship	0	1,185
Felony Delinquent Care and Custody	0	8,468
Dog and Kennel	0	104
Paternity Mediation	160	0
Total Special Revenue Funds	21,155	59,148
Enterprise Fund		
Sewer District Operating and Maintenance	325	0
Agency Fund		
Family and Children First	225	0
Total All Funds	\$59,513	\$59,513

Due from primary government and due to component unit consisted of the following individual balances:

	Due From	Due To
Special Revenue Fund		
Mental Retardation Board Operating	\$0	\$865

The Industries has a June 30 fiscal year end. The due to component unit arose during the last six months of the calendar year.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

NOTE 13 - RISK MANAGEMENT

A. Property and Liability

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. During 2001, the County contracted with County Risk Sharing Authority (CORSA) for all property and general liability insurance, except for the Marion County Home and the Board of Mental Retardation and Developmental Disabilities, who contracted with Cincinnati Insurance Co. and Nationwide Insurance, respectively.

CORSA provides property, general liability, commercial crime, inland marine, and boiler and machinery insurance coverage. The property and inland marine coverage insures up to a blanket limit of \$46,987,572 with a \$2,500 deductible; general liability coverage insures up to \$1,000,000 each occurrence or general limit aggregate; commercial crime covers up to \$1,000,000 with a \$2,500 deductible for the Courthouse, the Courthouse Annex, the Juvenile Court, and Job and Family Services whose food stamp operation is also insured with a \$1,000,000 maximum; boiler and machinery insures up to \$5,000,000 with a \$2,500 deductible. CORSA also provides a \$5,000,000 excess liability policy.

The Marion County Home was insured by Cincinnati Insurance Co. through November 15, 2001, with total coverage of \$5,903,643 for property and a combined single limit liability of \$1,000,000. In addition, the County Home was covered by excess liability for \$5,000,000 each occurrence and \$5,000,000 aggregate. As a nursing home, the Marion County Home also had malpractice insurance of \$1,000,000 for each medical incident and \$3,000,000 in aggregate. Effective November 16, 2001, the Marion County Home was insured by CORSA which increased the property blanket limit by \$4,545,233 and the malpractice insurance was canceled.

The Board of Mental Retardation and Developmental Disabilities has property and liability insurance from Nationwide Insurance with a \$1,000 deductible and coverage of \$1,000,000 each occurrence and \$2,000,000 aggregate. U.S.F and G. also covers the boiler and heating and cooling systems with a \$1,000 deductible. The property blanket limit is \$7,008,876 with a \$1,000 deductible.

County vehicles are insured by CORSA with a \$1,000,000 liability limit for each incident and a deductible of \$2,500 for comprehensive coverage and \$2,500 for collision coverage. Helicopter aviation and liability insurance is provided by National Fire Insurance Company with \$1,000,000 of liability coverage.

Police professional liability for the Jail and Detention Center is provided by CORSA with a \$1,000,000 aggregate limit of liability coverage.

There has been no significant change in this commercial coverage from the prior year. Settled claims have not exceeded this commercial coverage in any of the past three years.

B. Other

Public officials bond insurance is provided by CORSA.

In June 1993, the County terminated its self-insured health care program.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

NOTE 14 - CONTRACTUAL COMMITMENTS

The County had the following outstanding contractual commitments as of December 31, 2001:

Contractor	Contract Amount	Outstanding Balance
Midstate Electrical	\$63,137	\$27,498
Vaughn Industries, Inc.	3,022,812	128,377
Weighman Brothers, Inc.	5,648,472	642,761
Voisard Plumbing and Heating	108,730	37,851
Valley Interior Systems	166,406	27,939
Baldauf Construction	543,043	253,411
Stevens Construction	334,316	55,014
Romanott Tech of Ohio	163,963	37,981
Quandel	475,000	31,000
Kone Elevators	87,695	23,668
Hygrade Painting	141,248	13,116
Greenville Glass	194,321	26,866
Office City	449,640	283,840
Mackay Telephone	88,650	34,661
ADT Security	45,090	45,090
Elite Excavating	578,243	541,443
Olentangy Restorations	199,500	199,500
R & I Construction	175,100	175,100
Korda/Nemeth Engineering	35,900	18,725

NOTE 15 - DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Marion County, Ohio
Notes to the General Purpose Financial Statements
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Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 13.55 percent; 9.25 percent was the portion used to fund pension obligations for 2001, an increase from 6.54 percent in 2000. For law enforcement employees, the employee contribution is 10.1 percent of their annual covered salary for sheriffs and deputy sheriffs and 9 percent for all other members of the law enforcement program. (In January 2001, HB416 split the law enforcement program into two divisions; (1) sheriffs, deputy sheriffs, and township police and (2) the public safety division made up of all other members of the law enforcement program.) The employer contribution for all law enforcement employees is 16.7 percent; 12.4 percent was the portion used to fund pension obligations, an increase from 11.4 percent for 2000. For 2000, PERS instituted a temporary employer rate rollback. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999, were \$1,848,901, \$1,342,938, and \$1,773,597, respectively; 74 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective funds and the general long-term obligations account group.

B. State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities and by the North Central Rehabilitation Center, participate in 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, annual cost-of-living adjustments, and death benefits to members and 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.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent; 9.5 percent was the portion used to fund pension obligations for 2001. For 2000, 6 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 contributions to STRS for the years ended December 31, 2001, 2000, and 1999, were \$36,560, \$17,884, and \$18,840, respectively; 96 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective fund.

NOTE 16 - POSTEMPLOYMENT BENEFITS

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2001 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Benefits are advance funded using the entry age normal cost method. Significant actuarial assumptions include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually, and an additional increase in total payroll of .54 percent to 5.1 percent based on additional pay increases. Health care premiums were assumed to increase 4.75 percent annually.

OPEB are financed through employer contributions and investment earnings. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

At December 31, 2001, the total number of benefit recipients eligible for OPEB through PERS was 411,076. As of December 31, 2001, the actuarial value of net assets available for future OPEB payments was \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial liability were \$14,364.6 million and \$2,628.7 million, respectively. The County's actual contributions for 2001 which were used to fund OPEB were \$841,309.

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. Under Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$17,318 for 2001.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3,419 million. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

NOTE 17 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated unused vacation time, not to exceed vacation earned in three years, is paid upon separation if the employee has at least one year of service with the County. Vacation time may be accrued without limit.

Accumulated unused sick leave is paid at varying rates depending on length of service of the employees who retire. Employees earn sick leave at the rate of 0.0575 per hour worked. Current policy permits sick leave to be accumulated without limit. For all employees, except the Sheriff's department, sick leave will be paid upon death or retirement at the lesser of 25 percent or thirty days of sick leave accumulated. Sick leave for the employees of the Sheriff's department will be paid upon death or retirement at the lesser of 25 percent or nine hundred sixty hours of sick leave accumulated.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

B. Health Care

The County has elected to provide 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 the terms of the union contract.

NOTE 18 - NOTES PAYABLE

A summary of the note transactions for the County for the year ended December 31, 2001, follows:

	<u>Outstanding 12/31/2000</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2001</u>
Capital Projects Funds				
Human Services Building Construction 4.50%	\$1,050,000	\$0	\$1,050,000	\$0
QuQua Ditch 6.0%	181,148	191,293	372,441	0
Marion-Hardin Jail Construction 4.75%	3,915,000	0	3,915,000	0
Harding Center 5.34%	291,350	282,229	291,350	282,229
Dog and Kennel Construction 5.50%	240,081	164,299	404,380	0
Real Estate 4.90%	650,000	0	115,000	535,000
County Office Building 4.5%	5,000,000	0	5,000,000	0
Totals	<u>\$11,327,579</u>	<u>\$637,821</u>	<u>\$11,148,171</u>	<u>\$817,229</u>

All of the notes are backed by the full faith and credit of Marion County. The note liability is reflected in the fund which received the proceeds. All of the notes are issued in anticipation of long-term bond financing and will mature within one year, except for the real estate note. The real estate note is a tax anticipation note which will be repaid from a 0.3 mill tax levy that was passed in 2000.

The principal and interest requirements for the retirement of the outstanding real estate note are as follows:

<u>Year</u>	<u>Amount</u>
2002	\$151,215
2003	150,090
2004	148,720
2005	152,105
Total	<u>\$602,130</u>

NOTE 19 - CAPITALIZED LEASES - LESSEE DISCLOSURE

The County has entered into capitalized leases for equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service expenditures in the general purpose financial statement for the governmental funds and as a reduction of the liability in the enterprise fund. These expenditures are reflected as program/object expenditures on a budgetary basis.

Marion County, Ohio
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General fixed assets acquired by lease have been capitalized in the general fixed assets account group, in the amount of \$17,110, which equals the present value of the future minimum lease payments at the time of acquisition. Also, equipment acquired by lease in the county home operating enterprise fund has been capitalized, in the amount of \$13,581, with a carrying value of \$10,866. A corresponding liability was recorded in the general long-term obligations account group and the county home operating enterprise fund. Principal payments in 2001 were \$3,350 in the governmental funds and \$2,126 in the county home operating enterprise fund.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2001:

Year Ending	Enterprise
2002	\$4,669
2003	3,113
2004	2,075
Total Minimum Lease Payments	9,857
Less Amount Representing Interest	(829)
Present Value of Net Minimum Lease Payments	\$9,028

NOTE 20 - LONG -TERM OBLIGATIONS

Changes in the long-term obligations of the County during 2001 were as follows:

	Outstanding 12/31/2000	Additions	Reductions	Outstanding 12/31/2001
<u>Enterprise Funds</u>				
Issue II Loans 0%	\$690,828	\$0	\$41,621	\$649,207
Capital Leases	11,154	0	2,126	9,028
1999 USDA Revenue Bonds 4.375%	1,360,000	0	13,800	1,346,200
1996 FMHA General Obligation Bonds 4.5%	1,645,000	0	48,000	1,597,000
Total Enterprise Funds	3,706,982	0	105,547	3,601,435
<u>General Long-Term Obligations</u>				
Compensated Absences	1,157,303	5,304	0	1,162,607
Due to Other Governments	352,169	690,071	352,169	690,071
Loans 6.7%	3,935	26,547	12,784	17,698
Issue II Loans 0%	164,770	0	16,477	148,293
Capital Leases				
Children Services Copier	3,350	0	3,350	0
2001 Various General Obligation Bonds 3 – 5.05%	0	11,130,409	0	11,130,409
2001 Special Assessment Bonds 3 – 4%	0	269,591	0	269,591
Total General Long-Term Obligations	1,681,527	12,121,922	384,780	13,418,669
Total	\$5,388,509	\$12,121,922	\$490,327	\$17,020,104

Marion County, Ohio
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The Issue II loans are for improvements to the wastewater facility and a bridge. The loan issued for the wastewater facility improvement will be paid from the sewer district operating and maintenance enterprise fund; the bridge improvement loan will be paid by transfers from the motor vehicle gasoline tax special revenue fund.

The capital leases will be paid from the county home operating enterprise fund.

In 1999, the County issued \$1,377,000 in USDA revenue bonds for the sewer south construction project. The bonds will be paid from the sewer district operating and maintenance enterprise fund.

In 1996, the County issued \$1,820,000 in FMHA general obligation bonds for sewer improvements. The bonds will be paid from the sewer district operating and maintenance enterprise fund.

Compensated absences and due to other governments, representing the County's contractually required pension contributions, are payable from the funds from which the employees' salaries are paid.

The loans will be paid from the dog and kennel and motor vehicle gasoline tax special revenue funds.

In 2001, the County issued \$11,400,000 in various purpose general obligation bonds for constructing, equipping, and furnishing offices for Job and Family Services, the administration of County Justice Services, the 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.

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 offices and a portion of the QuQua Ditch improvements. The portion of the bonds pertaining to the Job and Family Services offices will be paid from rental income from the Job and Family Services Department. The 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 bonds are being retired from the bond retirement debt service fund.

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 2013 through 2020 (with the balance of \$435,000 to be paid at stated maturity on December 1, 2021) at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2013	\$295,000
2014	310,000
2015	320,000
2016	345,000
2017	355,000
2018	375,000
2019	390,000
2020	410,000

Marion County, Ohio
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The term bonds maturing on December 1, 2031, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, in each of the years 2022 through 2030 (with the balance of \$310,000 to be paid at stated maturity on December 1, 2031) at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2022	\$455,000
2023	475,000
2024	505,000
2025	525,000
2026	550,000
2027	255,000
2028	265,000
2029	280,000
2030	295,000

The County's overall legal debt margin was \$13,452,760 at December 31, 2001.

The principal and interest requirements for the retirement of outstanding general obligation debt are as follows:

Year	Issue II	General Obligation	Special Assessment	Total
2002	\$16,477	\$852,803	\$40,667	\$909,947
2003	16,477	861,719	38,976	917,172
2004	16,477	855,638	38,057	910,172
2005	16,477	861,344	40,201	918,022
2006	16,477	858,626	39,106	914,209
2007 – 2011	65,908	3,921,011	118,926	4,105,845
2012 – 2016	0	3,267,588	0	3,267,588
2017 – 2021	0	3,258,037	0	3,258,037
2022 – 2026	0	3,257,147	0	3,257,147
2027 – 2031	0	1,624,928	0	1,624,928
Total	\$148,293	\$19,618,841	\$315,933	\$20,083,067

Marion County, Ohio
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The principal and interest requirements for the retirement of outstanding enterprise debt are as follows:

Year	Issue II	USDA Revenue	FMHA General Obligation	Total
2002	\$41,621	\$73,296	\$121,718	\$236,635
2003	41,621	73,266	121,377	236,264
2004	41,621	73,310	121,925	236,856
2005	41,621	73,323	121,360	236,304
2006	41,621	73,306	121,683	236,610
2007 – 2011	208,104	366,619	605,908	1,180,631
2012 – 2016	208,104	366,731	603,585	1,178,420
2017 – 2021	24,894	366,396	601,707	992,997
2022 – 2026	0	366,335	0	366,335
2027 – 2031	0	366,365	0	366,365
2032 – 2036	0	366,251	0	366,251
2037 – 2039	0	219,711	0	219,711
Total	<u>\$649,207</u>	<u>\$2,784,909</u>	<u>\$2,419,263</u>	<u>\$5,853,379</u>

Conduit Debt

Prior to 1996, the County served as the issuer of \$263,060,000 in hospital revenue bonds. Outstanding balances for these bonds are not available. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital facilities are leased and subsequently sold to the hospital. The lease payments are made to various trustees, in an amount equal to the debt principal and interest payments. The trustees then make the principal and interest payments on the bonds. The hospital revenue 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.

The County also served as the issuer of industrial development bonds of \$9,605,000 prior to 1996. Outstanding balances for these bonds are not available. The proceeds were used to acquire, construct, improve, and equip facilities within the County to further improve the commercial/industrial tax base and employ citizens of the County. The industrial development 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.

In 1996, the County served as the issuer of \$29,715,000 in hospital revenue bonds, of which \$22,735,000 are outstanding. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital revenue 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.

Marion County, Ohio
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In 1999, the County served as the issuer of \$1,800,000 in industrial development bonds for Semco, Inc, of which \$1,800,000 are outstanding. The proceeds were used to acquire, construct, improve, and equip Semco facilities and employ citizens of the County. The industrial development 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.

In 2000, the County served as the issuer of \$2,200,000 in mortgage revenue bonds for Hearthside Apartments of which \$2,200,000 are outstanding. The proceeds were used to acquire, construct, install, and equip an eighty unit rental housing project located within the County. The mortgage revenue 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 21 - FOOD STAMPS

In 2000, the State of Ohio converted its distribution of federal food stamps to entitled recipients to a prepaid card system. All remaining federal food stamps held by the County were to be returned to the State of Ohio. During 2001, \$24,440 of federal food stamps was returned to the State of Ohio.

NOTE 22 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County's enterprise funds account for the provision of sewer services and the county home. The table below reflects in a summarized format the more significant data relating to the enterprise funds of the County. The primary government data is as of the year ended December 31, 2001.

	Sewer District Operating and Maintenance	County Home Operating	Total Primary Government
Operating Revenues	\$1,064,253	\$0	\$1,064,253
Depreciation Expense	341,568	0	341,568
Operating Income	67,587	0	67,587
Operating Transfers In	38,068	0	38,068
Net Income	80,468	0	80,468
Loss from Operations from Discontinued County Home	0	517,935	517,935
Fixed Assets			
Additions	123,281	2,993	126,274
Reductions	26,834	253,614	280,448
Net Working Capital	1,620,797	587,054	2,207,851
Total Assets	12,071,268	1,330,483	13,401,751
Bonds and Other Long-Term Liabilities Payable from Revenues	3,509,666	696,551	4,206,217
Total Equity	8,382,006	600,796	8,982,802
Encumbrances Outstanding at December 31, 2001 (Budget Basis)	28,838	0	28,838

Marion County, Ohio
Notes to the General Purpose Financial Statements
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NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS

A. Marion County Disaster Services Board

The Marion County Disaster Services Board (the Board) is governed by the County, fifteen townships, seven villages, and one city. Under the authority of Ohio Revised Code Section 5915.06, the five members of the advisory council are appointed as follows: one county commissioner, one township trustee appointed by all of the trustees, one mayor appointed by all of the villages or their appointed designee, one member from the city, and one member appointed by the other four members. The Board does not have any outstanding debt. In 2001, the County paid membership dues of \$3,316 to the operation of the Board. Information can be obtained from the Marion County Disaster Services Board, Don Caprino, 200 South Elm Street, Prospect, Ohio 43342.

B. Marion County Regional Planning Commission

The County participates in the Marion County Regional Planning Commission (the Commission) which is a statutorily created political subdivision of the State. The Commission is jointly governed among Marion County, municipalities, and townships. 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 2001, the County paid membership dues of \$59,533 toward the operation of the Commission. Information can be obtained from the Marion County Regional Planning Commission, Ken Lengieza, 222 West Center Street, Marion, Ohio 43302.

C. Marion County Family and Children First Council

The Marion County Family and Children First Council (the Council) provides services to multi-need youth in Marion County. There are fifteen organizations which are members of the Council. The operation of the Council is controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determines how the case is to be handled. In 2001, the County did not make any contributions to the Council.

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

The Delaware-Knox-Marion-Morrow Joint Solid Waste Management District (the 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, Keith Bailey, 222 West Center Street, Marion, Ohio 43302.

Marion County, Ohio
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NOTE 24 - JOINT VENTURES

A. Marion-Crawford Mental Health Board

The Marion-Crawford Board of Mental Health Services (ADAMH) is a two county political subdivision whose general purpose is to provide leadership in planning for and supporting community-based alcohol, drug addition, 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 addition, 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 monies 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 operations of the ADAMH Board. The Board has sole budgetary authority and controls surpluses and deficits, and the County is not legally or morally obligated for the Board's debt. In 2001, the County contributed tax revenues of \$647,327 which represents 8.6 percent of total revenues. Financial information can be obtained from the Marion County Auditor, Michele Pearson, 222 West Center Street, Marion, Ohio 43302.

B. Marion-Hardin Corrections Commission

The Marion-Hardin Corrections Commission (the 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 has no outstanding debt as of December 31, 2001. 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, Michele Pearson, 222 West Center Street, Marion, Ohio 43302.

C. Northland Homes and Properties, Inc.

The Marion County Board of Mental Retardation and Developmental Disabilities 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.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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 additional benefit to or burden on the County. During 2001, \$14,000 in contributions was made by the Marion County Board of Mental Retardation and Developmental Disabilities 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 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 Mental Retardation and Developmental Disabilities. Information can be obtained from Northland Homes and Properties, Inc., Mike Babcock, 602 South Corporate Drive, West Fostoria, Ohio 44830-9447.

NOTE 25 - 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 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.

NOTE 26 - RELATED PARTY TRANSACTIONS

During 2001, Marion County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to MARCA Industries. The Industries, a discretely presented component unit of Marion County, reported, at fair value, \$88,202 for such contributions as unrestricted revenues and expenses relating to the vocational purposes of the Industries. Additional habilitative services provided directly to Industries' clients by the County were \$2,660,061.

In accordance with State statute, the County provided office space for the North Central Educational Service Center, in the amount of \$24,000 in 2001.

NOTE 27 - MARCA INDUSTRIES

As indicated in Note 1 to the general purpose financial statements, the following disclosures are made on behalf of MARCA Industries.

MARCA Industries (the Industries) prepares its financial statements in accordance with Financial Accounting Standards Board Statement No. 117, "Financial Statements of Not-for-Profit Organizations". Under FASB No. 117, the Industries reports its financial position and activities into three classes of net assets; unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The preparation of the financial statements requires the use of estimates made by the management.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Budgetary Data

The Industries is not legally required to be budgeted and appropriated. Budgetary information for the Industries 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

The Industries’ money is held in segregated accounts. For purposes of the statement of cash flows, the Industries considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. The Industries’ investments as of June 30, 2001, included certificates of deposit with interest rates from 5.85 percent to 6.40 percent. Those certificates of deposit maturing within one year of the financial statement date have been presented as current assets on the combined balance sheet.

The Industries had investments consisting of the following at June 30, 2001:

	Fair Value
Certificates of Deposit	\$125,447
Government Securities Income Fund	415
Growth and Income Funds	21,131
Government Income Fund	14,346
Corporate Bond Fund	14,208
Emerging Growth Trust	4,639
Federal Home Loan Mortgage Corporation Notes	1,506
Money Market Asset Funds	59,348
Total	\$241,040

Accounts Receivable

A significant portion of the Industries’ annual revenues is generated from a limited number of customers located in the Marion area. Accounts receivable subject the Industries to a concentration of credit risk because approximately 82 percent of the accounts receivable at June 30, 2001, were represented by five Marion area business customers.

Contributions

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

Inventory

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

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Fixed 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 10 to 25 years for leasehold improvements; from 3 to 5 years for used furniture and equipment; 5 years for vehicles, computer equipment, and software; and from 3 to 10 years for new furniture and equipment. A summary of the Industries' fixed assets at June 30, 2001, follows:

Equipment, Furniture, and Vehicles	\$404,410
Leasehold Improvements	187,915
Computer Equipment	15,884
Total	608,209
Less Accumulated Depreciation	(424,629)
Total Fixed Assets, Net of Accumulated Depreciation	\$183,580

Long-Term Obligations

The Industries has an outstanding note, in the amount of \$53,103, which has an interest rate of 3 percent per year. The note is being repaid monthly over 25 years, with the last payment due on February 25, 2010. The note is collateralized by the Industries' leasehold improvements, equipment, furniture, inventory, and accounts receivable.

Principal requirements to retire this note are as follows:

Year	Notes Payable
2002	\$4,954
2003	5,105
2004	5,260
2005	5,420
2006	5,582
2007 – 2010	26,782
Total	\$53,103

NOTE 28 - CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These 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 Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. There were no claims or lawsuits anticipated that would be material to the accompanying financial statements.

Marion County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Marion County is liable for the housing loans entered into by Northland Homes and Properties, Inc. upon the default on payment or dissolution of the not-for-profit corporation (See Note 24).

NOTE 29 - DISCONTINUED OPERATIONS OF THE MARION COUNTY HOME

On June 30, 2001, the County ceased the operations of the Marion County Home. Subsequent to the closing of the County Home, the County collected remaining board and care revenues and incurred expenses related to the discontinued operation. Through June 30, 2001, the County Home enterprise fund experienced a net loss from operations of \$517,935. Although the County Home discontinued operations, the final disposition of the County Home has not been determined. The assets from the operation includes cash, receivables for board and care, and fixed assets. Liabilities as of December 31, 2001, consist of accrued wages payable, compensated absences payable, due to other governments, and long-term advances. The accumulation of costs relating to the discontinuation of the County Home is recorded on the balance sheet as Deferred Costs on Disposal of County Home in the amount of \$471,298.

Upon the potential sale of the county home, the termination of the capital lease obligations, and the repayment of advances, the retained earnings will be released to the general fund. The ultimate disposition of the operation is not expected to be a loss to the County.

**Combining,
Individual Fund,
and Account Group Statements and Schedules**

GENERAL FUND

The General Fund is used to account for all financial resources of the County, except those required to be accounted for in another fund.

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$1,855,500	\$1,871,737	\$16,237
Sales Taxes	5,600,000	5,977,989	377,989
Charges for Services	2,566,111	2,651,454	85,343
Licenses and Permits	5,800	5,106	(694)
Fines and Forfeitures	159,000	165,780	6,780
Intergovernmental	2,091,680	1,998,927	(92,753)
Interest	1,750,000	2,172,519	422,519
Other	152,350	287,496	135,146
<i>Total Revenues</i>	<u>14,180,441</u>	<u>15,131,008</u>	<u>950,567</u>
<u>Expenditures:</u>			
Current:			
General Government - Legislative and Executive			
County Commissioners			
Personal Services	244,738	243,745	993
Fringe Benefits	32,095	30,621	1,474
Materials and Supplies	3,600	3,470	130
Contractual Services	115,027	113,186	1,841
Capital Outlay	30,042	29,860	182
Other	17,567	17,566	1
<i>Total County Commissioners</i>	<u>443,069</u>	<u>438,448</u>	<u>4,621</u>
Auditor			
Personal Services	316,765	313,182	3,583
Fringe Benefits	48,241	42,957	5,284
Materials and Supplies	24,532	22,754	1,778
Contractual Services	133,738	78,233	55,505
Capital Outlay	22,797	20,522	2,275
Other	8,124	7,925	199
<i>Total Auditor</i>	<u>554,197</u>	<u>485,573</u>	<u>68,624</u>

continued

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Treasurer			
Personal Services	\$117,570	\$117,550	\$20
Fringe Benefits	16,810	15,228	1,582
Materials and Supplies	23,209	23,113	96
Contractual Services	1,596	1,343	253
Other	5,359	4,312	1,047
Total Treasurer	164,544	161,546	2,998
Prosecuting Attorney			
Personal Services	522,271	500,368	21,903
Fringe Benefits	105,995	84,426	21,569
Materials and Supplies	14,913	10,734	4,179
Contractual Services	127,369	122,706	4,663
Capital Outlay	3,170	407	2,763
Other	29,457	29,103	354
Total Prosecuting Attorney	803,175	747,744	55,431
Personnel Department			
Personal Services	63,453	58,493	4,960
Fringe Benefits	9,596	8,539	1,057
Materials and Supplies	945	811	134
Contractual Services	13,406	12,732	674
Other	600	244	356
Total Personnel Department	88,000	80,819	7,181

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Data Processing Board			
Personal Services	\$31,897	\$31,869	\$28
Fringe Benefits	4,365	3,880	485
Materials and Supplies	31,703	23,947	7,756
Contractual Services	120,458	74,293	46,165
Capital Outlay	12,671	11,789	882
Other	450	63	387
Total Data Processing Board	201,544	145,841	55,703
Board of Elections			
Personal Services	262,323	213,448	48,875
Fringe Benefits	28,099	22,196	5,903
Materials and Supplies	31,770	28,094	3,676
Contractual Services	31,227	23,707	7,520
Capital Outlay	2,000	1,400	600
Other	8,300	4,766	3,534
Total Board of Elections	363,719	293,611	70,108
Maintenance and Operation			
Personal Services	111,360	111,360	0
Fringe Benefits	16,858	14,918	1,940
Materials and Supplies	10,789	10,530	259
Contractual Services	550,302	364,418	185,884
Capital Outlay	12,080	12,080	0
Other	1,700	835	865
Total Maintenance and Operation	703,089	514,141	188,948

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Recorder			
Personal Services	\$162,424	\$161,227	\$1,197
Fringe Benefits	22,347	19,789	2,558
Materials and Supplies	5,543	5,542	1
Contractual Services	43,391	41,904	1,487
Capital Outlay	7,201	7,201	0
Other	800	377	423
Total Recorder	<u>241,706</u>	<u>236,040</u>	<u>5,666</u>
Postage			
Materials and Supplies	<u>70,700</u>	<u>68,950</u>	<u>1,750</u>
Other			
Fringe Benefits	1,012,443	817,381	195,062
Contractual Services	270,499	265,311	5,188
Other	<u>46,883</u>	<u>36,883</u>	<u>10,000</u>
Total Other	<u>1,329,825</u>	<u>1,119,575</u>	<u>210,250</u>
Total General Government - Legislative and Executive	<u>4,963,568</u>	<u>4,292,288</u>	<u>671,280</u>
General Government - Judicial			
Court of Appeals			
Other	<u>24,105</u>	<u>20,377</u>	<u>3,728</u>
Common Pleas Court			
Personal Services	238,899	233,945	4,954
Fringe Benefits	31,327	30,995	332
Materials and Supplies	9,787	7,779	2,008
Contractual Services	60,853	48,500	12,353
Capital Outlay	3,845	3,845	0
Other	<u>5,825</u>	<u>5,621</u>	<u>204</u>
Total Common Pleas Court	<u>350,536</u>	<u>330,685</u>	<u>19,851</u>

continued

Marion County, Ohio
Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Jury Commission			
Personal Services	\$1,534	\$1,534	\$0
Fringe Benefits	232	198	34
Materials and Supplies	12,615	8,869	3,746
Capital Outlay	992	992	0
Total Jury Commission	15,373	11,593	3,780
Domestic Relations Court			
Personal Services	174,861	142,235	32,626
Fringe Benefits	26,554	18,672	7,882
Materials and Supplies	5,382	5,319	63
Contractual Services	7,818	3,920	3,898
Capital Outlay	8,094	8,094	0
Other	7,560	6,543	1,017
Total Domestic Relations Court	230,269	184,783	45,486
Juvenile Court			
Personal Services	366,913	361,419	5,494
Fringe Benefits	38,977	32,373	6,604
Materials and Supplies	15,000	14,998	2
Contractual Services	48,955	46,135	2,820
Capital Outlay	5,677	5,652	25
Other	17,543	16,045	1,498
Total Juvenile Court	493,065	476,622	16,443
Probate Court			
Personal Services	116,076	104,969	11,107
Fringe Benefits	17,403	13,614	3,789
Materials and Supplies	6,700	5,307	1,393
Contractual Services	10,675	9,514	1,161
Other	600	397	203
Total Probate Court	151,454	133,801	17,653

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Clerk of Courts			
Personal Services	\$205,514	\$179,035	\$26,479
Fringe Benefits	31,910	24,196	7,714
Materials and Supplies	28,329	27,748	581
Contractual Services	42,253	42,253	0
Capital Outlay	1,450	1,450	0
Other	2,138	2,077	61
Total Clerk of Courts	311,594	276,759	34,835
Municipal Court			
Personal Services	70,000	69,559	441
Fringe Benefits	10,588	8,351	2,237
Contractual Services	7,850	7,577	273
Total Municipal Court	88,438	85,487	2,951
Total General Government - Judicial	1,664,834	1,520,107	144,727
Total General Government	6,628,402	5,812,395	816,007
Public Safety			
Adult Probation			
Personal Services	121,168	110,540	10,628
Fringe Benefits	18,295	14,000	4,295
Materials and Supplies	20,542	20,231	311
Contractual Services	2,800	2,793	7
Capital Outlay	1,153	1,153	0
Other	6,670	6,414	256
Total Adult Probation	170,628	155,131	15,497

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Juvenile Probation			
Fringe Benefits	\$16,535	\$12,985	\$3,550
Other	5,300	3,496	1,804
Total Juvenile Probation	21,835	16,481	5,354
Detention Home			
Personal Services	719,654	711,542	8,112
Fringe Benefits	116,196	104,136	12,060
Materials and Supplies	97,894	97,878	16
Contractual Services	84,861	81,775	3,086
Capital Outlay	13,711	13,708	3
Other	6,503	6,437	66
Total Detention Home	1,038,819	1,015,476	23,343
Coroner			
Personal Services	54,765	54,765	0
Fringe Benefits	8,089	7,008	1,081
Materials and Supplies	33	33	0
Contractual Services	35,350	35,350	0
Other	1,000	1,000	0
Total Coroner	99,237	98,156	1,081
Sheriff			
Personal Services	1,798,248	1,786,933	11,315
Fringe Benefits	315,889	313,118	2,771
Materials and Supplies	132,567	111,628	20,939
Contractual Services	3,092,945	3,086,615	6,330
Capital Outlay	69,049	55,437	13,612
Other	26,382	23,216	3,166
Total Sheriff	5,435,080	5,376,947	58,133
Total Public Safety	6,765,599	6,662,191	103,408

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Works			
Engineer			
Materials and Supplies	\$4,981	\$4,727	\$254
Contractual Services	2,019	1,619	400
Capital Outlay	7,446	7,441	5
Other	3,700	3,391	309
Total Public Works	18,146	17,178	968
Health			
Agriculture			
Contractual Services	204,440	204,440	0
Tuberculosis			
Personal Services	374	374	0
Fringe Benefits	5	5	0
Contractual Services	7,381	2,072	5,309
Total Tuberculosis	7,760	2,451	5,309
Vital Statistics			
Contractual Services	80,600	62,576	18,024
Total Vital Statistics	80,600	62,576	18,024
Ditch Cleaning and Repair			
Other	18,040	175	17,865
Total Other Health	18,040	175	17,865
Total Health	310,840	269,642	41,198

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Services			
Soldiers Relief			
Personal Services	\$25,462	\$25,433	\$29
Fringe Benefits	3,853	3,348	505
Materials and Supplies	4,355	4,223	132
Contractual Services	1,100	668	432
Capital Outlay	1,000	971	29
Other	64,850	64,195	655
Total Soldiers Relief	100,620	98,838	1,782
Veteran Services			
Personal Services	107,991	104,729	3,262
Fringe Benefits	16,331	13,664	2,667
Materials and Supplies	2,000	1,988	12
Contractual Services	3,600	3,600	0
Total Veteran Services	129,922	123,981	5,941
Total Human Services	230,542	222,819	7,723
Conservation and Recreation			
Historical Society			
Contractual Services	18,000	18,000	0
Other			
Miscellaneous			
Contractual Services	652,235	646,317	5,918
Capital Outlay	969,525	46,377	923,148
Other	3	3	0
Total Miscellaneous	1,621,763	692,697	929,066
Total Other	1,621,763	692,697	929,066
Intergovernmental	276,493	276,493	0

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Expenditures</i>	<u>\$15,869,785</u>	<u>\$13,971,415</u>	<u>\$1,898,370</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,689,344)</u>	<u>1,159,593</u>	<u>2,848,937</u>
<u>Other Financing Sources (Uses):</u>			
Sale of Fixed Assets	3,000	64,754	61,754
Other Financing Sources	49,231	49,167	(64)
Advances - In	60,000	137,216	77,216
Advances - Out	(787,520)	(787,520)	0
Operating Transfers - In	75,000	75,000	0
Operating Transfers - Out	<u>(1,162,780)</u>	<u>(1,053,203)</u>	<u>109,577</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(1,763,069)</u>	<u>(1,514,586)</u>	<u>248,483</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(3,452,413)</u>	<u>(354,993)</u>	<u>3,097,420</u>
<i>Fund Balance at Beginning of Year</i>	3,757,651	3,757,651	0
<i>Prior Year Encumbrances Appropriated</i>	<u>258,998</u>	<u>258,998</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$564,236</u></u>	<u><u>\$3,661,656</u></u>	<u><u>\$3,097,420</u></u>

SPECIAL REVENUE FUNDS

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

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

Job and Family Services Fund – To account for various Federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services.

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

Motor Vehicle Gasoline Tax Fund - To account for revenues derived from motor vehicle licenses, gasoline taxes, and interest. Expenditures are restricted by State law to County road and bridge repair/improvement programs.

Children Services Board Fund - To account for monies received from a tax levy, Federal and State grants, support collection, and VA and Social Security. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Mental Retardation Board Operating Fund - To account for the operation of a school for the mentally retarded and developmentally disabled. Revenue sources are a county-wide property tax levy, Federal and State grants, and donations.

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

Other Public Safety - To account for Federal, State, and local monies, 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	Marmet Grant Fund
County Probation Services Fund	Community Sanctions Fund
Felony Delinquent Care and Custody Fund	Community Service Early Intervention Fund
COPS More Fund	Electronic Monitoring Fund
Americorp Grant Fund	Law Enforcement Fund
DARE Program Fund	PEACE Program Fund

For 2001, the County did not budget for the Americorp Grant, Marmet Grant, Community Sanctions, and Community Service Early Intervention Funds.

continued

SPECIAL REVENUE FUNDS
(continued)

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

Dog and Kennel Fund
Ditch Maintenance Fund
Community Development Block Grant Fund
Litter Control and Recycling Fund
Delinquent Real Estate Tax Assessment Prosecutor Fund
Delinquent Real Estate Tax Assessment Treasurer Fund
Prepayment Interest Fund

Visitation Dispute Resolution Fund
Computerization Fund
GFM Recorder Equipment Fund
Certificate of Title Fund
Paternity Mediation Fund
Underground Storage Tank Fund
Ohio Children's Trust Fund

Marion County, Ohio

*Combining Balance Sheet
All Special Revenue Funds
December 31, 2001*

	Child Support Enforcement Agency	Job and Family Services	ADAMH Board
	<u> </u>	<u> </u>	<u> </u>
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$686,867	\$1,007,905	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Receivables:			
Taxes	0	0	647,343
Special Assessments	0	0	0
Accounts	0	1,569	0
Loans	0	0	0
Due from Other Funds	0	1,185	0
Due from Other Governments	13,727	0	0
Materials and Supplies Inventory	5,713	11,052	0
	<u> </u>	<u> </u>	<u> </u>
<i>Total Assets</i>	<u>\$706,307</u>	<u>\$1,021,711</u>	<u>\$647,343</u>
<u>Liabilities:</u>			
Accounts Payable	\$246	\$62,372	\$0
Accrued Wages Payable	16,590	96,946	0
Compensated Absences Payable	3,509	20,766	0
Due to Other Funds	13,209	36,182	0
Due to Other Governments	3,929	26,987	0
Due to Component Unit	0	0	0
Deferred Revenue	0	0	647,343
Advances from Other Funds	0	0	0
	<u> </u>	<u> </u>	<u> </u>
<i>Total Liabilities</i>	<u>37,483</u>	<u>243,253</u>	<u>647,343</u>
<u>Fund Equity:</u>			
Fund Balance			
Reserved for Loans Receivable	0	0	0
Reserved for Encumbrances	64,348	84,699	0
Unreserved	604,476	693,759	0
	<u> </u>	<u> </u>	<u> </u>
<i>Total Fund Equity</i>	<u>668,824</u>	<u>778,458</u>	<u>0</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$706,307</u>	<u>\$1,021,711</u>	<u>\$647,343</u>

continued

Marion County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
 December 31, 2001

	Real Estate Assessment	Motor Vehicle Gasoline Tax	Children Services Board
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$359,549	\$430,060	\$4,281,285
Cash and Cash Equivalents in Segregated Accounts	0	0	13,771
Receivables:			
Taxes	0	0	1,660,904
Special Assessments	0	0	0
Accounts	0	0	120
Loans	0	0	0
Due from Other Funds	0	0	19,810
Due from Other Governments	0	1,798,342	808,998
Materials and Supplies Inventory	0	267,533	8,034
<i>Total Assets</i>	<u>\$359,549</u>	<u>\$2,495,935</u>	<u>\$6,792,922</u>
<u>Liabilities:</u>			
Accounts Payable	\$212	\$46,680	\$7,792
Accrued Wages Payable	7,990	51,507	78,084
Compensated Absences Payable	1,337	20,160	11,223
Due to Other Funds	0	0	0
Due to Other Governments	6,754	11,801	15,231
Due to Component Unit	0	0	0
Deferred Revenue	0	1,598,721	2,342,147
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>16,293</u>	<u>1,728,869</u>	<u>2,454,477</u>
<u>Fund Equity:</u>			
Fund Balance			
Reserved for Loans Receivable	0	0	0
Reserved for Encumbrances	176,979	253	9,425
Unreserved	166,277	766,813	4,329,020
<i>Total Fund Equity</i>	<u>343,256</u>	<u>767,066</u>	<u>4,338,445</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$359,549</u>	<u>\$2,495,935</u>	<u>\$6,792,922</u>

<u>Mental Retardation Board Operating</u>	<u>North Central Rehabilitation Center</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Totals</u>
\$5,235,620	\$183,278	\$853,352	\$1,219,497	\$14,257,413
0	0	4,487	0	18,258
3,136,557	0	0	0	5,444,804
0	0	0	15,932	15,932
2	291	144	0	2,126
0	0	0	140,417	140,417
0	0	0	160	21,155
667,702	459,039	1,003,875	49,165	4,800,848
5,769	0	0	0	298,101
<u>\$9,045,650</u>	<u>\$642,608</u>	<u>\$1,861,858</u>	<u>\$1,425,171</u>	<u>\$24,999,054</u>
\$169,201	\$6,798	\$13,550	\$1,859	308,710
113,269	29,775	22,810	12,640	429,611
11,712	3,319	1,967	427	74,420
0	0	9,653	104	59,148
25,847	5,664	8,366	2,820	107,399
865	0	0	0	865
3,674,149	450,270	887,676	27,252	9,627,558
0	0	0	6,000	6,000
<u>3,995,043</u>	<u>495,826</u>	<u>944,022</u>	<u>51,102</u>	<u>10,613,711</u>
0	0	0	140,417	140,417
778,112	4,530	24,354	46,308	1,189,008
4,272,495	142,252	893,482	1,187,344	13,055,918
<u>5,050,607</u>	<u>146,782</u>	<u>917,836</u>	<u>1,374,069</u>	<u>14,385,343</u>
<u>\$9,045,650</u>	<u>\$642,608</u>	<u>\$1,861,858</u>	<u>\$1,425,171</u>	<u>\$24,999,054</u>

Marion County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances*
All Special Revenue Funds
For the Year Ended December 31, 2001

	Child Support Enforcement Agency	Job and Family Services	ADAMH Board
Revenues:			
Property Taxes	\$0	\$0	\$585,115
Special Assessments	0	0	0
Charges for Services	0	223,799	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,273,635	7,600,527	62,212
Interest	0	0	0
Other	41,372	214,251	0
<i>Total Revenues</i>	<u>1,315,007</u>	<u>8,038,577</u>	<u>647,327</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	1,237,636	7,458,663	0
Capital Outlay	0	0	0
Intergovernmental	0	0	647,327
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>1,237,636</u>	<u>7,458,663</u>	<u>647,327</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>77,371</u>	<u>579,914</u>	<u>0</u>
Other Financing Sources (Uses):			
Proceeds of Loans	0	0	0
Operating Transfers - In	75,000	220,570	0
Operating Transfers - Out	0	(139,225)	0
<i>Total Other Financing Sources (Uses)</i>	<u>75,000</u>	<u>81,345</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	152,371	661,259	0
<i>Fund Balances at Beginning of Year</i>	<u>516,453</u>	<u>117,199</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u><u>\$668,824</u></u>	<u><u>\$778,458</u></u>	<u><u>\$0</u></u>

<u>Real Estate Assessment</u>	<u>Motor Vehicle Gasoline Tax</u>	<u>Children Services Board</u>	<u>Mental Retardation Board Operating</u>	<u>North Central Rehabilitation Center</u>	<u>Other Public Safety</u>
\$0	\$0	\$1,498,367	\$2,816,298	\$0	\$0
0	0	0	0	0	0
454,838	18,817	65,383	54,327	0	64,062
0	0	0	0	0	0
0	15,700	0	0	0	27,086
0	3,181,511	2,448,663	2,657,047	999,736	914,749
0	16,450	0	0	0	4,860
5,289	104,312	44,648	285,774	38,760	3,817
<u>460,127</u>	<u>3,336,790</u>	<u>4,057,061</u>	<u>5,813,446</u>	<u>1,038,496</u>	<u>1,014,574</u>
708,752	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,063,865	1,159,607
0	3,307,481	0	0	0	0
0	0	0	6,093,453	0	0
0	0	4,019,423	0	0	0
0	26,547	0	0	0	0
0	0	0	0	0	0
0	8,849	3,350	0	0	0
0	0	140	0	0	0
<u>708,752</u>	<u>3,342,877</u>	<u>4,022,913</u>	<u>6,093,453</u>	<u>1,063,865</u>	<u>1,159,607</u>
<u>(248,625)</u>	<u>(6,087)</u>	<u>34,148</u>	<u>(280,007)</u>	<u>(25,369)</u>	<u>(145,033)</u>
0	26,547	0	0	0	0
0	0	0	0	0	0
0	(203,833)	(10,000)	0	0	0
<u>0</u>	<u>(177,286)</u>	<u>(10,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
(248,625)	(183,373)	24,148	(280,007)	(25,369)	(145,033)
<u>591,881</u>	<u>950,439</u>	<u>4,314,297</u>	<u>5,330,614</u>	<u>172,151</u>	<u>1,062,869</u>
<u>\$343,256</u>	<u>\$767,066</u>	<u>\$4,338,445</u>	<u>\$5,050,607</u>	<u>\$146,782</u>	<u>\$917,836</u>

continued

Marion County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances*
All Special Revenue Funds (continued)
For the Year Ended December 31, 2001

	<u>Other</u>	<u>Totals</u>
<u>Revenues:</u>		
Property Taxes	\$0	\$4,899,780
Special Assessments	27,579	27,579
Charges for Services	523,291	1,404,517
Licenses and Permits	118,824	118,824
Fines and Forfeitures	29,122	71,908
Intergovernmental	179,390	19,317,470
Interest	5,410	26,720
Other	23,184	761,407
	<u>906,800</u>	<u>26,628,205</u>
<u>Expenditures:</u>		
Current:		
General Government:		
Legislative and Executive	129,507	838,259
Judicial	198,050	198,050
Public Safety	0	2,223,472
Public Works	171,405	3,478,886
Health	124,517	6,217,970
Human Services	0	12,715,722
Capital Outlay	0	26,547
Intergovernmental	0	647,327
Debt Service:		
Principal Retirement	3,935	16,134
Interest and Fiscal Charges	264	404
	<u>627,678</u>	<u>26,362,771</u>
<i>Total Expenditures</i>		
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>279,122</u>	<u>265,434</u>
<u>Other Financing Sources (Uses):</u>		
Proceeds of Loans	0	26,547
Operating Transfers - In	3,575	299,145
Operating Transfers - Out	(115,000)	(468,058)
	<u>(111,425)</u>	<u>(142,366)</u>
<i>Total Other Financing Sources (Uses)</i>		
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	167,697	123,068
<i>Fund Balances at Beginning of Year</i>	<u>1,206,372</u>	<u>14,262,275</u>
<i>Fund Balances at End of Year</i>	<u>\$1,374,069</u>	<u>\$14,385,343</u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$1,281,212	\$1,274,073	(\$7,139)
Other	34,095	41,522	7,427
<i>Total Revenues</i>	<u>1,315,307</u>	<u>1,315,595</u>	<u>288</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Personal Services	493,000	435,483	57,517
Fringe Benefits	272,265	234,638	37,627
Materials and Supplies	5,029	1,535	3,494
Contractual Services	498,803	424,896	73,907
Capital Outlay	5,000	154	4,846
Other	314,539	237,545	76,994
<i>Total Expenditures</i>	<u>1,588,636</u>	<u>1,334,251</u>	<u>254,385</u>
<i>Excess of Revenues Under Expenditures</i>	(273,329)	(18,656)	254,673
<u>Other Financing Sources:</u>			
Operating Transfers - In	<u>75,000</u>	<u>75,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(198,329)	56,344	254,673
<i>Fund Balance at Beginning of Year</i>	472,657	472,657	0
<i>Prior Year Encumbrances Appropriated</i>	<u>80,019</u>	<u>80,019</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$354,347</u></u>	<u><u>\$609,020</u></u>	<u><u>\$254,673</u></u>

Marion County, Ohio
*Schedule 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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$300,000	\$223,799	(\$76,201)
Intergovernmental	7,032,526	7,416,477	383,951
Other	240,000	211,722	(28,278)
<i>Total Revenues</i>	<u>7,572,526</u>	<u>7,851,998</u>	<u>279,472</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Administrative			
Personal Services	2,084,800	2,067,152	17,648
Fringe Benefits	635,444	621,643	13,801
Materials and Supplies	108,168	104,476	3,692
Contractual Services	2,504,936	2,419,354	85,582
Capital Outlay	17,529	17,526	3
Other	26,380	20,390	5,990
Total Administrative	<u>5,377,257</u>	<u>5,250,541</u>	<u>126,716</u>
Public Assistance			
Personal Services	257,600	255,619	1,981
Fringe Benefits	80,266	71,729	8,537
Materials and Supplies	3,667	2,976	691
Contractual Services	2,066,026	2,027,986	38,040
Other	67,700	66,664	1,036
Total Public Assistance	<u>2,475,259</u>	<u>2,424,974</u>	<u>50,285</u>
<i>Total Expenditures</i>	<u>7,852,516</u>	<u>7,675,515</u>	<u>177,001</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(279,990)</u>	<u>176,483</u>	<u>456,473</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers - In	241,840	220,570	(21,270)
Operating Transfers - Out	(139,225)	(139,225)	0
<i>Total Other Financing Sources (Uses)</i>	<u>102,615</u>	<u>81,345</u>	<u>(21,270)</u>

continued

Marion County, Ohio
*Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund (continued)
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(\$177,375)	\$257,828	\$435,203
<i>Fund Balance at Beginning of Year</i>	109,460	109,460	0
<i>Prior Year Encumbrances Appropriated</i>	296,987	296,987	0
<i>Fund Balance at End of Year</i>	<u>\$229,072</u>	<u>\$664,275</u>	<u>\$435,203</u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
ADAMH Board Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$585,115	\$585,115	\$0
Intergovernmental	62,212	62,212	0
<i>Total Revenues</i>	647,327	647,327	0
<u>Expenditures:</u>			
Intergovernmental	647,327	647,327	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Real Estate Assessment Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$425,000	\$454,838	\$29,838
Other	4,000	5,289	1,289
<i>Total Revenues</i>	<u>429,000</u>	<u>460,127</u>	<u>31,127</u>
<u>Expenditures:</u>			
Current:			
General Government - Legislative and Executive			
Personal Services	208,827	208,817	10
Fringe Benefits	57,837	49,085	8,752
Materials and Supplies	24,223	13,617	10,606
Contractual Services	558,304	551,100	7,204
Capital Outlay	22,500	15,104	7,396
Other	96,340	57,332	39,008
<i>Total Expenditures</i>	<u>968,031</u>	<u>895,055</u>	<u>72,976</u>
<i>Excess of Revenues Under Expenditures</i>	(539,031)	(434,928)	104,103
<i>Fund Balance at Beginning of Year</i>	498,200	498,200	0
<i>Prior Year Encumbrances Appropriated</i>	<u>114,087</u>	<u>114,087</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$73,256</u></u>	<u><u>\$177,359</u></u>	<u><u>\$104,103</u></u>

Marion County, Ohio
*Schedule 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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$20,000	\$20,212	\$212
Fines and Forfeitures	20,000	16,548	(3,452)
Intergovernmental	3,010,000	3,183,765	173,765
Interest	30,000	20,725	(9,275)
Other	67,500	108,844	41,344
<i>Total Revenues</i>	<u>3,147,500</u>	<u>3,350,094</u>	<u>202,594</u>
<u>Expenditures:</u>			
Current:			
Public Works			
Personal Services	1,371,412	1,344,874	26,538
Fringe Benefits	528,460	485,133	43,327
Materials and Supplies	813,793	709,673	104,120
Contractual Services	472,987	472,021	966
Capital Outlay	300,753	300,585	168
Other	68,746	64,552	4,194
<i>Total Expenditures</i>	<u>3,556,151</u>	<u>3,376,838</u>	<u>179,313</u>
<i>Excess of Revenues Under Expenditures</i>	(408,651)	(26,744)	381,907
<u>Other Financing Uses:</u>			
Operating Transfers - Out	(203,833)	(203,833)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(612,484)	(230,577)	381,907
<i>Fund Balance at Beginning of Year</i>	606,119	606,119	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,366</u>	<u>6,366</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1</u></u>	<u><u>\$381,908</u></u>	<u><u>\$381,907</u></u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Children Services Board Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$1,500,000	\$1,498,367	(\$1,633)
Charges for Services	38,600	54,329	15,729
Intergovernmental	1,994,500	2,370,551	376,051
Other	45,000	42,449	(2,551)
<i>Total Revenues</i>	<u>3,578,100</u>	<u>3,965,696</u>	<u>387,596</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Personal Services	1,731,198	1,698,809	32,389
Fringe Benefits	529,300	491,842	37,458
Materials and Supplies	111,800	100,810	10,990
Contractual Services	1,859,701	1,851,736	7,965
Capital Outlay	13,935	9,715	4,220
Other	15,970	13,189	2,781
<i>Total Expenditures</i>	<u>4,261,904</u>	<u>4,166,101</u>	<u>95,803</u>
<i>Excess of Revenues Under Expenditures</i>	(683,804)	(200,405)	483,399
<u>Other Financing Uses:</u>			
Operating Transfers - Out	(10,000)	(10,000)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(693,804)	(210,405)	483,399
<i>Fund Balance at Beginning of Year</i>	4,101,602	4,101,602	0
<i>Prior Year Encumbrances Appropriated</i>	<u>372,871</u>	<u>372,871</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$3,780,669</u></u>	<u><u>\$4,264,068</u></u>	<u><u>\$483,399</u></u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Mental Retardation Board Operating Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$2,700,000	\$2,816,298	\$116,298
Charges for Services	200,000	54,519	(145,481)
Intergovernmental	2,082,944	2,877,095	794,151
Other	404,852	242,950	(161,902)
<i>Total Revenues</i>	<u>5,387,796</u>	<u>5,990,862</u>	<u>603,066</u>
<u>Expenditures:</u>			
Current:			
Health			
Personal Services	4,360,000	2,894,763	1,465,237
Fringe Benefits	1,150,000	819,708	330,292
Materials and Supplies	374,421	297,805	76,616
Contractual Services	3,231,043	2,771,164	459,879
Capital Outlay	100,000	51,698	48,302
Other	197,589	153,990	43,599
<i>Total Expenditures</i>	<u>9,413,053</u>	<u>6,989,128</u>	<u>2,423,925</u>
<i>Excess of Revenues Under Expenditures</i>	(4,025,257)	(998,266)	3,026,991
<i>Fund Balance at Beginning of Year</i>	4,739,914	4,739,914	0
<i>Prior Year Encumbrances Appropriated</i>	<u>595,756</u>	<u>595,756</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,310,413</u></u>	<u><u>\$4,337,404</u></u>	<u><u>\$3,026,991</u></u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
North Central Rehabilitation Center Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$984,010	\$997,944	\$13,934
Other	43,300	38,649	(4,651)
<i>Total Revenues</i>	<u>1,027,310</u>	<u>1,036,593</u>	<u>9,283</u>
<u>Expenditures:</u>			
Current:			
Health			
Personal Services	622,160	622,148	12
Fringe Benefits	198,500	171,467	27,033
Materials and Supplies	102,301	68,517	33,784
Contractual Services	164,914	123,787	41,127
Capital Outlay	77,000	72,401	4,599
Other	18,925	13,053	5,872
<i>Total Expenditures</i>	<u>1,183,800</u>	<u>1,071,373</u>	<u>112,427</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(156,490)</u>	<u>(34,780)</u>	<u>121,710</u>
<u>Other Financing Sources (Uses):</u>			
Other Financing Sources	1,700	0	(1,700)
Advances - In	30,000	30,000	0
Advances - Out	(30,000)	(30,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,700</u>	<u>0</u>	<u>(1,700)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(154,790)</u>	<u>(34,780)</u>	<u>120,010</u>
<i>Fund Balance at Beginning of Year</i>	197,359	197,359	0
<i>Prior Year Encumbrances Appropriated</i>	<u>9,347</u>	<u>9,347</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$51,916</u></u>	<u><u>\$171,926</u></u>	<u><u>\$120,010</u></u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Drug Law Enforcement Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$14,012	\$14,064	\$52
Interest	1,126	1,659	533
<i>Total Revenues</i>	<u>15,138</u>	<u>15,723</u>	<u>585</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Materials and Supplies	49,249	0	49,249
<i>Excess of Revenues Over (Under) Expenditures</i>	(34,111)	15,723	49,834
<u>Other Financing Sources:</u>			
Other Financing Sources	533	0	(533)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(33,578)	15,723	49,301
<i>Fund Balance at Beginning of Year</i>	<u>49,249</u>	<u>49,249</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$15,671</u>	<u>\$64,972</u>	<u>\$49,301</u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Prison Reduction Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$257,737	\$257,737	\$0
<u>Expenditures:</u>			
Current:			
Public Safety			
Personal Services	195,777	191,865	3,912
Fringe Benefits	120,269	59,818	60,451
Materials and Supplies	6	0	6
Contractual Services	10,724	0	10,724
Capital Outlay	4,527	3,812	715
<i>Total Expenditures</i>	331,303	255,495	75,808
<i>Excess of Revenues Over (Under) Expenditures</i>	(73,566)	2,242	75,808
<u>Other Financing Uses:</u>			
Advances - Out	(30,000)	(30,000)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(103,566)	(27,758)	75,808
<i>Fund Balance at Beginning of Year</i>	103,567	103,567	0
<i>Fund Balance at End of Year</i>	\$1	\$75,809	\$75,808

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Indigent Guardianship Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$11,000	\$11,756	\$756
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Contractual Services	15,484	14,877	607
<i>Excess of Revenues Under Expenditures</i>	(4,484)	(3,121)	1,363
<i>Fund Balance at Beginning of Year</i>	3,884	3,884	0
<i>Prior Year Encumbrances Appropriated</i>	600	600	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$1,363</u>	<u>\$1,363</u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
County Probation Services Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$25,000	\$36,294	\$11,294
<u>Expenditures:</u>			
Current:			
Public Safety			
Personal Services	19,500	15,936	3,564
Fringe Benefits	2,378	1,658	720
Materials and Supplies	1,500	0	1,500
Capital Outlay	5,000	284	4,716
Other	1,000	0	1,000
<i>Total Expenditures</i>	<u>29,378</u>	<u>17,878</u>	<u>11,500</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,378)	18,416	22,794
<i>Fund Balance at Beginning of Year</i>	<u>66,685</u>	<u>66,685</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$62,307</u></u>	<u><u>\$85,101</u></u>	<u><u>\$22,794</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 Fund
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$505,000	\$573,577	\$68,577
Other	27,700	5,367	(22,333)
<i>Total Revenues</i>	<u>532,700</u>	<u>578,944</u>	<u>46,244</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Personal Services	364,435	307,235	57,200
Fringe Benefits	105,000	78,172	26,828
Materials and Supplies	20,000	11,977	8,023
Contractual Services	311,535	297,531	14,004
Capital Outlay	12,000	7,971	4,029
Other	42,200	21,246	20,954
<i>Total Expenditures</i>	<u>855,170</u>	<u>724,132</u>	<u>131,038</u>
<i>Excess of Revenues Under Expenditures</i>	(322,470)	(145,188)	177,282
<i>Fund Balance at Beginning of Year</i>	513,740	513,740	0
<i>Prior Year Encumbrances Appropriated</i>	50,336	50,336	0
<i>Fund Balance at End of Year</i>	<u><u>\$241,606</u></u>	<u><u>\$418,888</u></u>	<u><u>\$177,282</u></u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
COPS More Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
<i>Total Revenues</i>	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Public Safety			
Capital Outlay	2,004	2,004	0
<i>Excess of Revenues Under Expenditures</i>	(2,004)	(2,004)	0
<i>Fund Balance at Beginning of Year</i>	2,004	2,004	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
DARE Program Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$11,048	\$11,048	\$0
<u>Expenditures:</u>			
Current:			
Public Safety			
Personal Services	15,974	15,974	0
<i>Excess of Revenues Under Expenditures</i>	(4,926)	(4,926)	0
<i>Fund Balance at Beginning of Year</i>	4,926	4,926	0
<i>Fund Balance at End of Year</i>	<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*
DWI Education Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$0	\$684	\$684
<u>Expenditures:</u>			
Current:			
Public Safety			
Materials and Supplies	4,431	0	4,431
Other	4,431	0	4,431
<i>Total Expenditures</i>	8,862	0	8,862
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,862)	684	9,546
<i>Fund Balance at Beginning of Year</i>	8,913	8,913	0
<i>Fund Balance at End of Year</i>	\$51	\$9,597	\$9,546

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Jail Reduction Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$100,401	\$100,401	\$0
<u>Expenditures:</u>			
Current:			
Public Safety			
Personal Services	77,645	75,368	2,277
Fringe Benefits	34,890	24,870	10,020
Materials and Supplies	1,716	1,347	369
Contractual Services	884	884	0
Capital Outlay	1,384	1,384	0
Other	557	557	0
<i>Total Expenditures</i>	117,076	104,410	12,666
<i>Excess of Revenues Under Expenditures</i>	(16,675)	(4,009)	12,666
<u>Other Financing Uses:</u>			
Advances - Out	(20,000)	(20,000)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(36,675)	(24,009)	12,666
<i>Fund Balance at Beginning of Year</i>	38,463	38,463	0
<i>Fund Balance at End of Year</i>	\$1,788	\$14,454	\$12,666

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Electronic Monitoring Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$0	\$1,384	\$1,384
<u>Expenditures:</u>			
Current:			
Public Safety			
Contractual Services	2,500	1,758	742
<i>Excess of Revenues Under Expenditures</i>	(2,500)	(374)	2,126
<i>Fund Balance at Beginning of Year</i>	4,607	4,607	0
<i>Fund Balance at End of Year</i>	\$2,107	\$4,233	\$2,126

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Law Enforcement Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$2,367	\$2,367	\$0
Interest	4,485	4,486	1
<i>Total Revenues</i>	6,852	6,853	1
<u>Expenditures:</u>			
Current:			
Public Safety			
Materials and Supplies	163,788	56,719	107,069
<i>Excess of Revenues Under Expenditures</i>	(156,936)	(49,866)	107,070
<i>Fund Balance at Beginning of Year</i>	147,779	147,779	0
<i>Prior Year Encumbrances Appropriated</i>	16,024	16,024	0
<i>Fund Balance at End of Year</i>	<u>\$6,867</u>	<u>\$113,937</u>	<u>\$107,070</u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
PEACE Program Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$12,458	\$13,392	\$934
<u>Expenditures:</u>			
Current:			
Public Safety			
Materials and Supplies	2,000	1,271	729
Contractual Services	11,353	11,100	253
Capital Outlay	1,000	199	801
<i>Total Expenditures</i>	14,353	12,570	1,783
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,895)	822	2,717
<i>Fund Balance at Beginning of Year</i>	3,698	3,698	0
<i>Prior Year Encumbrances Appropriated</i>	525	525	0
<i>Fund Balance at End of Year</i>	\$2,328	\$5,045	\$2,717

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Dog and Kennel Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$5,600	\$4,574	(\$1,026)
Licenses and Permits	115,000	118,092	3,092
Fines and Forfeitures	28,300	29,130	830
Other	3,000	2,143	(857)
<i>Total Revenues</i>	<u>151,900</u>	<u>153,939</u>	<u>2,039</u>
<u>Expenditures:</u>			
Current:			
Health			
Personal Services	80,554	78,810	1,744
Fringe Benefits	19,722	11,155	8,567
Materials and Supplies	19,400	15,790	3,610
Contractual Services	16,271	15,089	1,182
Capital Outlay	7,418	7,418	0
Other	272	209	63
<i>Total Expenditures</i>	<u>143,637</u>	<u>128,471</u>	<u>15,166</u>
<i>Excess of Revenues Over Expenditures</i>	<u>8,263</u>	<u>25,468</u>	<u>17,205</u>
<u>Other Financing Sources (Uses):</u>			
Advances - In	15,000	15,000	0
Advances - Out	(15,000)	(15,000)	0
Operating Transfers - Out	(40,000)	(40,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(40,000)</u>	<u>(40,000)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(31,737)	(14,532)	17,205
<i>Fund Balance at Beginning of Year</i>	48,291	48,291	0
<i>Prior Year Encumbrances Appropriated</i>	<u>610</u>	<u>610</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$17,164</u></u>	<u><u>\$34,369</u></u>	<u><u>\$17,205</u></u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Ditch Maintenance Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$14,049	\$27,579	\$13,530
<u>Expenditures:</u>			
Current:			
Public Works			
Contractual Services	141,669	20,001	121,668
<i>Excess of Revenues Over (Under) Expenditures</i>	(127,620)	7,578	135,198
<u>Other Financing Sources:</u>			
Advances - In	0	17,308	17,308
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(127,620)	24,886	152,506
<i>Fund Balance at Beginning of Year</i>	127,619	127,619	0
<i>Prior Year Encumbrances Appropriated</i>	1,155	1,155	0
<i>Fund Balance at End of Year</i>	<u>\$1,154</u>	<u>\$153,660</u>	<u>\$152,506</u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$73,525	\$72,722	(\$803)
Interest	2,000	716	(1,284)
Other	15,276	28,703	13,427
<i>Total Revenues</i>	<u>90,801</u>	<u>102,141</u>	<u>11,340</u>
<u>Expenditures:</u>			
Current:			
Public Works			
Contractual Services	41,669	23,719	17,950
Capital Outlay	91,176	80,044	11,132
<i>Total Expenditures</i>	<u>132,845</u>	<u>103,763</u>	<u>29,082</u>
<i>Excess of Revenues Under Expenditures</i>	(42,044)	(1,622)	40,422
<i>Fund Balance at Beginning of Year</i>	37,941	37,941	0
<i>Prior Year Encumbrances Appropriated</i>	<u>19,160</u>	<u>19,160</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$15,057</u></u>	<u><u>\$55,479</u></u>	<u><u>\$40,422</u></u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Litter Control and Recycling Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$525	\$300	(\$225)
Intergovernmental	70,452	70,902	450
<i>Total Revenues</i>	<u>70,977</u>	<u>71,202</u>	<u>225</u>
<u>Expenditures:</u>			
Current:			
Public Works			
Personal Services	50,771	50,771	0
Fringe Benefits	7,906	6,512	1,394
Contractual Services	1,840	1,675	165
Other	21,371	17,034	4,337
<i>Total Expenditures</i>	<u>81,888</u>	<u>75,992</u>	<u>5,896</u>
<i>Excess of Revenues Under Expenditures</i>	(10,911)	(4,790)	6,121
<u>Other Financing Sources:</u>			
Other Financing Sources	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(8,911)	(2,790)	6,121
<i>Fund Balance at Beginning of Year</i>	9,594	9,594	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,473</u>	<u>1,473</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,156</u></u>	<u><u>\$8,277</u></u>	<u><u>\$6,121</u></u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Prosecutor Fund
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$50,000	\$58,197	\$8,197
Other	3,000	12,853	9,853
<i>Total Revenues</i>	<u>53,000</u>	<u>71,050</u>	<u>18,050</u>
<u>Expenditures:</u>			
Current:			
General Government - Legislative and Executive			
Personal Services	36,750	33,140	3,610
Fringe Benefits	9,083	7,515	1,568
Materials and Supplies	2,500	2,500	0
Contractual Services	11,000	6,711	4,289
Capital Outlay	3,500	750	2,750
Other	500	491	9
<i>Total Expenditures</i>	<u>63,333</u>	<u>51,107</u>	<u>12,226</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,333)	19,943	30,276
<u>Other Financing Sources:</u>			
Other Financing Sources	1,000	837	(163)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(9,333)	20,780	30,113
<i>Fund Balance at Beginning of Year</i>	<u>57,583</u>	<u>57,583</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$48,250</u></u>	<u><u>\$78,363</u></u>	<u><u>\$30,113</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 Fund
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$52,000	\$59,946	\$7,946
<u>Expenditures:</u>			
Current:			
General Government - Legislative and Executive			
Personal Services	38,000	37,447	553
Fringe Benefits	11,400	8,130	3,270
Materials and Supplies	10,334	2,828	7,506
Capital Outlay	12,000	484	11,516
Other	17,104	11,755	5,349
<i>Total Expenditures</i>	88,838	60,644	28,194
<i>Excess of Revenues Under Expenditures</i>	(36,838)	(698)	36,140
<u>Other Financing Sources:</u>			
Other Financing Sources	0	423	423
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(36,838)	(275)	36,563
<i>Fund Balance at Beginning of Year</i>	111,006	111,006	0
<i>Prior Year Encumbrances Appropriated</i>	334	334	0
<i>Fund Balance at End of Year</i>	\$74,502	\$111,065	\$36,563

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Prepayment Interest Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Interest	\$5,000	\$5,679	\$679
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Personal Services	3,000	855	2,145
Fringe Benefits	495	246	249
Materials and Supplies	2,700	840	1,860
<i>Total Expenditures</i>	6,195	1,941	4,254
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,195)	3,738	4,933
<i>Fund Balance at Beginning of Year</i>	5,803	5,803	0
<i>Fund Balance at End of Year</i>	\$4,608	\$9,541	\$4,933

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Visitation Dispute Resolution Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$4,555	\$4,555	\$0
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Materials and Supplies	1,481	1,481	0
Contractual Services	4,500	4,500	0
Other	66	66	0
<i>Total Expenditures</i>	6,047	6,047	0
<i>Excess of Revenues Under Expenditures</i>	(1,492)	(1,492)	0
<i>Fund Balance at Beginning of Year</i>	1,613	1,613	0
<i>Fund Balance at End of Year</i>	\$121	\$121	\$0

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Computerization Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$54,067	\$62,675	\$8,608
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Contractual Services	80,000	5,947	74,053
Capital Outlay	36,513	8,319	28,194
Other	65,000	2,731	62,269
<i>Total Expenditures</i>	181,513	16,997	164,516
<i>Excess of Revenues Over (Under) Expenditures</i>	(127,446)	45,678	173,124
<u>Other Financing Uses:</u>			
Operating Transfers - Out	(2,512)	0	2,512
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(129,958)	45,678	175,636
<i>Fund Balance at Beginning of Year</i>	212,670	212,670	0
<i>Fund Balance at End of Year</i>	\$82,712	\$258,348	\$175,636

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
GFM Recorder Equipment Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$60,000	\$66,980	\$6,980
<u>Expenditures:</u>			
Current:			
General Government - Legislative and Executive			
Capital Outlay	228,238	69,131	159,107
<i>Excess of Revenues Under Expenditures</i>	(168,238)	(2,151)	166,087
<i>Fund Balance at Beginning of Year</i>	144,133	144,133	0
<i>Prior Year Encumbrances Appropriated</i>	24,579	24,579	0
<i>Fund Balance at End of Year</i>	<u>\$474</u>	<u>\$166,561</u>	<u>\$166,087</u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Certificate of Title Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$235,000	\$268,266	\$33,266
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Personal Services	139,262	116,958	22,304
Fringe Benefits	78,756	48,639	30,117
Material and Supplies	5,000	1,677	3,323
Contractual Services	4,200	1,011	3,189
Capital Outlay	6,000	5,223	777
Other	2,500	801	1,699
<i>Total Expenditures</i>	235,718	174,309	61,409
<i>Excess of Revenues Over (Under) Expenditures</i>	(718)	93,957	94,675
<u>Other Financing Uses:</u>			
Operating Transfers - Out	(75,000)	(75,000)	0
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(75,718)	18,957	94,675
<i>Fund Balance at Beginning of Year</i>	240,438	240,438	0
<i>Fund Balance at End of Year</i>	\$164,720	\$259,395	\$94,675

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Paternity Mediation Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$1,200	\$1,672	\$472
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Contractual Services	1,884	1,884	0
Other	216	0	216
<i>Total Expenditures</i>	2,100	1,884	216
<i>Excess of Revenues Under Expenditures</i>	(900)	(212)	688
<i>Fund Balance at Beginning of Year</i>	900	900	0
<i>Fund Balance at End of Year</i>	\$0	\$688	\$688

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Underground Storage Tank Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
<i>Total Revenues</i>	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Contractual Services	550	0	550
<i>Excess of Revenues Under Expenditures</i>	(550)	0	550
<u>Other Financing Sources:</u>			
Operating Transfers - In	0	3,575	3,575
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(550)	3,575	4,125
<i>Fund Balance at Beginning of Year</i>	7,425	7,425	0
<i>Fund Balance at End of Year</i>	<u>\$6,875</u>	<u>\$11,000</u>	<u>\$4,125</u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Ohio Children's Trust Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$7,383	\$7,383	\$0
<u>Expenditures:</u>			
Current :			
Human Services			
Contractual Services	7,383	7,200	183
<i>Excess of Revenues Over Expenditures</i>	0	183	183
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$183	\$183

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.

Marion County, Ohio
Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
Bond Retirement Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Other	\$0	\$29,145	\$29,145
<u>Expenditures:</u>			
Debt Service:			
Note Retirement			
Coliseum Debt Retirement			
Principal Retirement	115,000	115,000	0
Interest and Fiscal Charges	37,384	37,284	100
Job and Family Services Building Debt Retirement			
Principal Retirement	1,050,000	1,050,000	0
Interest and Fiscal Charges	69,975	67,485	2,490
Jail Construction Debt Retirement			
Principal Retirement	3,915,000	3,915,000	0
Interest and Fiscal Charges	258,316	249,855	8,461
Office Building Debt Retirement			
Principal Retirement	5,012,244	5,000,000	12,244
Interest and Fiscal Charges	334,384	321,857	12,527
Marion Senior Housing Debt Retirement			
Principal Retirement	291,350	291,350	0
Interest and Fiscal Charges	15,879	15,879	0
Total Note Retirement	11,099,532	11,063,710	35,822
Issue II Loans			
Engineer			
Principal Retirement	16,477	16,477	0
Sewer			
Principal Retirement	41,621	41,621	0
Total Issue II Loans	58,098	58,098	0

continued

Marion County, Ohio
Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
Bond Retirement Fund (continued)
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Federal Mortgage Home Association			
Sewer			
Principal Retirement	\$61,879	\$13,800	\$48,079
Interest and Fiscal Charges	98,567	59,500	39,067
Total Federal Mortgage Home Association	160,446	73,300	87,146
Farmers Home Loan			
Sewer			
Principal Retirement	48,000	48,000	0
Interest and Fiscal Charges	72,945	72,945	0
Total Farmers Home Loan	120,945	120,945	0
<i>Total Expenditures</i>	<i>11,439,021</i>	<i>11,316,053</i>	<i>122,968</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(11,439,021)</i>	<i>(11,286,908)</i>	<i>152,113</i>
<u>Other Financing Sources (Uses):</u>			
Proceeds of Bonds	9,873,668	9,850,000	(23,668)
Proceeds of Notes	282,229	282,229	0
Operating Transfers - In	1,453,660	1,448,182	(5,478)
Operating Transfers - Out	(50,504)	(50,504)	0
<i>Total Other Financing Sources (Uses)</i>	<i>11,559,053</i>	<i>11,529,907</i>	<i>(29,146)</i>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	<i>120,032</i>	<i>242,999</i>	<i>122,967</i>
<i>Fund Balance at Beginning of Year</i>	<i>433,650</i>	<i>433,650</i>	<i>0</i>
<i>Fund Balance at End of Year</i>	<i>\$553,682</i>	<i>\$676,649</i>	<i>\$122,967</i>

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 proprietary 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 and Improvement Fund - To account for special assessment revenue which is used for capital improvements of existing ditches.

Children's Home Capital Improvement 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.

MRDD Capital Improvement Fund - To account for the revenue collected from a levy from the mental retardation operating board special revenue fund for capital improvements.

Capital Acquisition Fund - To account for debt proceeds that had been used to acquire the County courthouse annex. For 2001, the County did not budget this fund.

Job and Family Services Building Construction Fund - To account for debt proceeds used for building construction and the payment of note principal and interest.

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

Transfer Station Construction Fund - To account for note proceeds expended for the construction of a transfer station. For 2001, the County did not budget this fund.

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

Jail Commission Fund - To account for debt proceeds used to finance the County's share of the Marion-Hardin Correctional Center. For 2001, the County did not budget this fund.

Dog and Kennel Construction Fund - To account for transfers from the general fund and debt proceeds to construct a new animal shelter facility.

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

County Office Building Fund - To account for debt proceeds and transfers from the capital improvement capital projects fund to renovate a building to house the County's administrative offices.

Marion County, Ohio

Combining Balance Sheet

All Capital Projects Funds

December 31, 2001

	Capital Improvement	Ditch Drainage and Improvement	Children's Home Capital Improvement	MRDD Capital Improvement
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$798,799	\$842,091	\$40,847	\$661,405
Receivables:				
Taxes	0	0	0	332,066
Special Assessments	0	43,452	0	0
<i>Total Assets</i>	<u>\$798,799</u>	<u>\$885,543</u>	<u>\$40,847</u>	<u>\$993,471</u>
<u>Liabilities:</u>				
Accounts Payable	\$0	\$0	\$0	\$6,243
Contracts Payable	0	24,455	0	0
Retainage Payable	0	0	0	0
Interfund Payable	23,000	0	0	0
Deferred Revenue	0	43,452	0	332,066
Notes Payable	282,229	0	0	0
Accrued Interest Payable	10,999	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>316,228</u>	<u>67,907</u>	<u>0</u>	<u>338,309</u>
<u>Fund Equity:</u>				
Reserved for Encumbrances	220,483	562,991	0	80,398
Unreserved (Deficit)	262,088	254,645	40,847	574,764
<i>Total Fund Equity (Deficit)</i>	<u>482,571</u>	<u>817,636</u>	<u>40,847</u>	<u>655,162</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$798,799</u>	<u>\$885,543</u>	<u>\$40,847</u>	<u>\$993,471</u>

Capital Acquisition	Job and Family Services Building Construction	Issue II	Transfer Station Construction	Justice Center Capital	Dog and Kennel Construction
\$5,198	\$187,441	\$328,910	\$41	\$804,231	\$3,441
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$5,198</u>	<u>\$187,441</u>	<u>\$328,910</u>	<u>\$41</u>	<u>\$804,231</u>	<u>\$3,441</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	46,500
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>46,500</u>
0	0	216,158	0	0	0
5,198	187,441	112,752	41	804,231	(43,059)
<u>5,198</u>	<u>187,441</u>	<u>328,910</u>	<u>41</u>	<u>804,231</u>	<u>(43,059)</u>
<u>\$5,198</u>	<u>\$187,441</u>	<u>\$328,910</u>	<u>\$41</u>	<u>\$804,231</u>	<u>\$3,441</u>

continued

Marion County, Ohio
Combining Balance Sheet
All Capital Projects Funds (continued)
December 31, 2001

	Coliseum Levy	County Office Building	Totals
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$368,397	\$1,625,480	\$5,666,281
Receivables:			
Taxes	264,097	0	596,163
Special Assessments	0	0	43,452
<i>Total Assets</i>	<u>\$632,494</u>	<u>\$1,625,480</u>	<u>\$6,305,896</u>
<u>Liabilities:</u>			
Accounts Payable	\$0	\$0	\$6,243
Contracts Payable	19,046	540,044	583,545
Retainage Payable	35,944	303,535	339,479
Interfund Payable	52,281	0	75,281
Deferred Revenue	264,097	0	639,615
Notes Payable	535,000	0	817,229
Accrued Interest Payable	2,185	0	13,184
Advances from Other Funds	0	0	46,500
<i>Total Liabilities</i>	<u>908,553</u>	<u>843,579</u>	<u>2,521,076</u>
<u>Fund Equity:</u>			
Reserved for Encumbrances	361,202	1,023,205	2,464,437
Unreserved (Deficit)	<u>(637,261)</u>	<u>(241,304)</u>	<u>1,320,383</u>
<i>Total Fund Equity (Deficit)</i>	<u>(276,059)</u>	<u>781,901</u>	<u>3,784,820</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$632,494</u>	<u>\$1,625,480</u>	<u>\$6,305,896</u>

Marion County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances*
All Capital Projects Funds
For the Year Ended December 31, 2001

	Capital Improvement	Ditch Drainage and Improvement	Children's Home Capital Improvement	MRDD Capital Improvement
<u>Revenues:</u>				
Property Taxes	\$0	\$0	\$0	\$299,577
Special Assessments	0	683,129	0	0
Charges for Services	25,300	0	0	0
Intergovernmental	6,900	0	0	31,911
Interest	0	0	0	0
Other	0	1,287	0	51,604
<i>Total Revenues</i>	<u>32,200</u>	<u>684,416</u>	<u>0</u>	<u>383,092</u>
<u>Expenditures:</u>				
Capital Outlay	83,543	159,590	2,534	286,341
Debt Service:				
Interest and Fiscal Charges	16,478	9,793	0	0
<i>Total Expenditures</i>	<u>100,021</u>	<u>169,383</u>	<u>2,534</u>	<u>286,341</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(67,821)</u>	<u>515,033</u>	<u>(2,534)</u>	<u>96,751</u>
<u>Other Financing Sources (Uses):</u>				
Proceeds of Bonds	0	440,000	0	0
Operating Transfers - In	25,000	10,144	10,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>25,000</u>	<u>450,144</u>	<u>10,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(42,821)</u>	<u>965,177</u>	<u>7,466</u>	<u>96,751</u>
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>525,392</u>	<u>(147,541)</u>	<u>33,381</u>	<u>558,411</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$482,571</u></u>	<u><u>\$817,636</u></u>	<u><u>\$40,847</u></u>	<u><u>\$655,162</u></u>

continued

Marion County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances*
All Capital Projects Funds (continued)
For the Year Ended December 31, 2001

	Capital Acquisition	Job and Family Services Building Construction	Issue II	Transfer Station Construction
<u>Revenues:</u>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	0
Intergovernmental	0	0	304,631	0
Interest	0	0	0	0
Other	0	0	12,740	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>317,371</u>	<u>0</u>
<u>Expenditures:</u>				
Capital Outlay	0	0	488,293	0
Debt Service:				
Interest and Fiscal Charges	0	43,602	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>43,602</u>	<u>488,293</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(43,602)</u>	<u>(170,922)</u>	<u>0</u>
<u>Other Financing Sources (Uses):</u>				
Proceeds of Bonds	0	1,052,546	0	0
Operating Transfers - In	0	0	236,867	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,052,546</u>	<u>236,867</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	0	1,008,944	65,945	0
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>5,198</u>	<u>(821,503)</u>	<u>262,965</u>	<u>41</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$5,198</u></u>	<u><u>\$187,441</u></u>	<u><u>\$328,910</u></u>	<u><u>\$41</u></u>

Justice Center Capital	Jail Commission	Dog and Kennel Construction	Coliseum Levy	County Office Building	Totals
\$0	\$0	\$0	\$234,714	\$0	\$534,291
0	0	0	0	0	683,129
0	0	0	0	0	25,300
0	0	0	27,584	0	371,026
0	0	0	0	61,103	61,103
2,381	0	497	0	575	69,084
2,381	0	497	262,298	61,678	1,743,933
13,226	0	7,496	486,388	9,348,693	10,876,104
0	162,531	11,232	39,469	207,271	490,376
13,226	162,531	18,728	525,857	9,555,964	11,366,480
(10,845)	(162,531)	(18,231)	(263,559)	(9,494,286)	(9,622,547)
815,000	3,840,000	170,000	0	5,015,000	11,332,546
0	254,393	71,403	0	216,839	824,646
815,000	4,094,393	241,403	0	5,231,839	12,157,192
804,155	3,931,862	223,172	(263,559)	(4,262,447)	2,534,645
76	(3,931,862)	(266,231)	(12,500)	5,044,348	1,250,175
\$804,231	\$0	(\$43,059)	(\$276,059)	\$781,901	\$3,784,820

Marion County, Ohio
Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Improvement Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$38,721	\$25,300	(\$13,421)
Intergovernmental	0	6,900	6,900
<i>Total Revenues</i>	<u>38,721</u>	<u>32,200</u>	<u>(6,521)</u>
<u>Expenditures:</u>			
Capital Outlay			
Contractual Services	24,500	24,500	0
Capital Outlay	291,526	279,526	12,000
<i>Total Expenditures</i>	<u>316,026</u>	<u>304,026</u>	<u>12,000</u>
<i>Excess of Revenues Under Expenditures</i>	(277,305)	(271,826)	5,479
<u>Other Financing Sources:</u>			
Advances - In	0	23,000	23,000
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(277,305)	(248,826)	28,479
<i>Fund Balance at Beginning of Year</i>	818,510	818,510	0
<i>Prior Year Encumbrances Appropriated</i>	<u>5,983</u>	<u>5,983</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$547,188</u></u>	<u><u>\$575,667</u></u>	<u><u>\$28,479</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Drainage and Improvement Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$681,936	\$683,129	\$1,193
Other	0	1,287	1,287
<i>Total Revenues</i>	<u>681,936</u>	<u>684,416</u>	<u>2,480</u>
<u>Expenditures:</u>			
Capital Outlay			
Materials and Supplies	1,405	46	1,359
Contractual Services	737,777	675,757	62,020
Other	46,824	46,778	46
Debt Service:			
Principal Retirement	382,048	372,441	9,607
Interest and Fiscal Charges	18,131	18,131	0
<i>Total Expenditures</i>	<u>1,186,185</u>	<u>1,113,153</u>	<u>73,032</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(504,249)</u>	<u>(428,737)</u>	<u>75,512</u>
<u>Other Financing Sources (Uses):</u>			
Proceeds of Bonds	440,000	440,000	0
Proceeds of Notes	190,754	191,293	539
Advances - In	28,000	29,716	1,716
Advances - Out	(47,024)	(47,024)	0
Operating Transfers - In	10,900	10,144	(756)
<i>Total Other Financing Sources (Uses)</i>	<u>622,630</u>	<u>624,129</u>	<u>1,499</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	118,381	195,392	77,011
<i>Fund Balance at Beginning of Year</i>	58,423	58,423	0
<i>Prior Year Encumbrances Appropriated</i>	<u>830</u>	<u>830</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$177,634</u>	<u>\$254,645</u>	<u>\$77,011</u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Home Capital Improvement Fund
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
<i>Total Revenues</i>	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay			
Capital Outlay	6,680	2,534	4,146
<i>Excess of Revenues Under Expenditures</i>	(6,680)	(2,534)	4,146
<u>Other Financing Sources:</u>			
Operating Transfers - In	10,000	10,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	3,320	7,466	4,146
<i>Fund Balance at Beginning of Year</i>	33,381	33,381	0
<i>Fund Balance at End of Year</i>	<u>\$36,701</u>	<u>\$40,847</u>	<u>\$4,146</u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
MRDD Capital Improvement Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$301,488	\$299,577	(\$1,911)
Intergovernmental	30,000	31,911	1,911
Other	0	51,604	51,604
<i>Total Revenues</i>	331,488	383,092	51,604
<u>Expenditures:</u>			
Capital Outlay			
Capital Outlay	745,922	367,957	377,965
<i>Excess of Revenues Over (Under) Expenditures</i>	(414,434)	15,135	429,569
<i>Fund Balance at Beginning of Year</i>	495,799	495,799	0
<i>Prior Year Encumbrances Appropriated</i>	63,830	63,830	0
<i>Fund Balance at End of Year</i>	<u>\$145,195</u>	<u>\$574,764</u>	<u>\$429,569</u>

Marion County, Ohio
Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
Job and Family Services Building Construction Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
<i>Total Revenues</i>	\$0	\$0	\$0
<u>Expenditures:</u>			
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<u>Other Financing Sources:</u>			
Proceeds of Bonds	0	125,000	125,000
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	125,000	125,000
<i>Fund Balance at Beginning of Year</i>	62,441	62,441	0
<i>Fund Balance at End of Year</i>	<u>\$62,441</u>	<u>\$187,441</u>	<u>\$125,000</u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$304,631	\$304,631	\$0
Other	12,740	12,740	0
<i>Total Revenues</i>	317,371	317,371	0
<u>Expenditures:</u>			
Capital Outlay			
Contractual Services	723,218	704,451	18,767
<i>Excess of Revenues Under Expenditures</i>	(405,847)	(387,080)	18,767
<u>Other Financing Sources:</u>			
Operating Transfers - In	193,848	236,867	43,019
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(211,999)	(150,213)	61,786
<i>Fund Balance at Beginning of Year</i>	95,694	95,694	0
<i>Prior Year Encumbrances Appropriated</i>	167,271	167,271	0
<i>Fund Balance at End of Year</i>	<u>\$50,966</u>	<u>\$112,752</u>	<u>\$61,786</u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
Justice Center Capital Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Other	\$2,381	\$2,381	\$0
<u>Expenditures:</u>			
Capital Outlay			
Contractual Services	13,226	13,226	0
<i>Excess of Revenues Under Expenditures</i>	(10,845)	(10,845)	0
<u>Other Financing Sources:</u>			
Proceeds of Bonds	815,000	815,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	804,155	804,155	0
<i>Fund Balance at Beginning of Year</i>	76	76	0
<i>Fund Balance at End of Year</i>	<u>\$804,231</u>	<u>\$804,231</u>	<u>\$0</u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Construction Fund
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Other	\$0	\$497	\$497
<u>Expenditures:</u>			
Capital Outlay			
Contractual Services	7,759	7,496	263
Debt Service:			
Principal Retirement	406,630	404,380	2,250
Interest and Fiscal Charges	13,873	13,873	0
<i>Total Expenditures</i>	<u>428,262</u>	<u>425,749</u>	<u>2,513</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(428,262)</u>	<u>(425,252)</u>	<u>3,010</u>
<u>Other Financing Sources:</u>			
Proceeds of Bonds	170,000	170,000	0
Proceeds of Notes	164,299	164,299	0
Advances - In	31,899	0	(31,899)
Operating Transfers - In	40,000	71,403	31,403
<i>Total Other Financing Sources</i>	<u>406,198</u>	<u>405,702</u>	<u>(496)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(22,064)</u>	<u>(19,550)</u>	<u>2,514</u>
<i>Fund Balance at Beginning of Year</i>	<u>22,991</u>	<u>22,991</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$927</u></u>	<u><u>\$3,441</u></u>	<u><u>\$2,514</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
Coliseum Levy Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$234,714	\$234,714	\$0
Intergovernmental	25,869	27,584	1,715
<i>Total Revenues</i>	260,583	262,298	1,715
<u>Expenditures:</u>			
Capital Outlay			
Materials and Supplies	797,980	792,600	5,380
<i>Excess of Revenues Under Expenditures</i>	(537,397)	(530,302)	7,095
<u>Other Financing Sources (Uses):</u>			
Advances - In	52,281	52,281	0
Advances - Out	(12,500)	(12,500)	0
Operating Transfers - Out	(152,384)	(152,384)	0
<i>Total Other Financing Sources(Uses)</i>	(112,603)	(112,603)	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(650,000)	(642,905)	7,095
<i>Fund Balance at Beginning of Year</i>	650,000	650,000	0
<i>Fund Balance at End of Year</i>	\$0	\$7,095	\$7,095

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*
County Office Building Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Interest	\$120,937	\$120,938	\$1
Donations	575	575	0
<i>Total Revenues</i>	<u>121,512</u>	<u>121,513</u>	<u>1</u>
<u>Expenditures:</u>			
Capital Outlay			
Contractual Services	9,876,864	9,838,083	38,781
Capital Outlay	665,000	658,188	6,812
Other	524,655	508,223	16,432
<i>Total Expenditures</i>	<u>11,066,519</u>	<u>11,004,494</u>	<u>62,025</u>
<i>Excess of Revenues Under Expenditures</i>	(10,945,007)	(10,882,981)	62,026
<i>Fund Balance at Beginning of Year</i>	1,778,371	1,778,371	0
<i>Prior Year Encumbrances Appropriated</i>	<u>9,166,841</u>	<u>9,166,841</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$205</u></u>	<u><u>\$62,231</u></u>	<u><u>\$62,026</u></u>

ENTERPRISE FUNDS

Enterprise Funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Sewer District Operating and Maintenance Fund - To account for sanitary sewer services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges.

County Home Operating Fund - To account for fees from residents' families used for the operation of the nursing home. The Fund was discontinued on June 30, 2001.

Marion County, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 2001

	Sewer District Operating and Maintenance	County Home Operating	Totals
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,448,996	\$145,292	\$1,594,288
Receivables:			
Accounts	252,624	1,470	254,094
Due from Other Funds	325	0	325
Due from Other Governments	0	2,130	2,130
Materials and Supplies Inventory	5,066	0	5,066
Deferred Costs on Disposal of County Home	0	471,298	471,298
<i>Total Current Assets</i>	1,707,011	620,190	2,327,201
<u>Restricted Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	402,564	0	402,564
Fixed Assets (Net of Accumulated Depreciation)	9,961,693	710,293	10,671,986
<i>Total Assets</i>	<u>\$12,071,268</u>	<u>\$1,330,483</u>	<u>\$13,401,751</u>
<u>Liabilities:</u>			
Accounts Payable	\$16,491	\$0	\$16,491
Accrued Wages Payable	13,585	12	13,597
Compensated Absences Payable	0	19,273	19,273
Due to Other Governments	14,517	13,851	28,368
Issue II Loans Payable (Current Portion)	41,621	0	41,621
<i>Total Current Liabilities</i>	86,214	33,136	119,350
<u>Liabilities Payable from Restricted Assets:</u>			
USDA Revenue Bonds Payable	14,400	0	14,400
General Obligation Bonds Payable	51,000	0	51,000
Accrued Interest Payable	27,982	0	27,982
<i>Total Liabilities Payable from Restricted Assets</i>	93,382	0	93,382
<u>Long-Term Liabilities:</u>			
Compensated Absences Payable	24,280	0	24,280
Advances from Other Funds	0	687,523	687,523
Capital Leases Payable	0	9,028	9,028
Issue II Loans Payable	607,586	0	607,586
USDA Revenue Bonds Payable	1,331,800	0	1,331,800
General Obligation Bonds Payable	1,546,000	0	1,546,000
<i>Total Long-Term Liabilities</i>	3,509,666	696,551	4,206,217
<i>Total Liabilities</i>	3,689,262	729,687	4,418,949
<u>Fund Equity:</u>			
Retained Earnings (Deficit)	(531,743)	(841,782)	(1,373,525)
Contributed Capital	8,913,749	1,442,578	10,356,327
<i>Total Fund Equity</i>	8,382,006	600,796	8,982,802
<i>Total Liabilities and Fund Equity</i>	<u>\$12,071,268</u>	<u>\$1,330,483</u>	<u>\$13,401,751</u>

Marion County, Ohio
*Combining Statement of Revenues, Expenses,
and Changes in Fund Equity*
All Enterprise Funds
For the Year Ended December 31, 2001

	Sewer District Operating and Maintenance	County Home Operating	Totals
<u>Operating Revenues:</u>			
Charges for Services	\$1,034,222	\$0	\$1,034,222
Other	30,031	0	30,031
<i>Total Operating Revenues</i>	<u>1,064,253</u>	<u>0</u>	<u>1,064,253</u>
<u>Operating Expenses:</u>			
Personal Services	330,984	0	330,984
Fringe Benefits	48,249	0	48,249
Materials and Supplies	46,232	0	46,232
Contractual Services	181,816	0	181,816
Depreciation	341,568	0	341,568
Other	47,817	0	47,817
<i>Total Operating Expenses</i>	<u>996,666</u>	<u>0</u>	<u>996,666</u>
<i>Operating Income</i>	<u>67,587</u>	<u>0</u>	<u>67,587</u>
<u>Non-Operating Revenues (Expenses):</u>			
Capital Contributions from Tap In Fees	71,500	0	71,500
Interest Expense	(95,065)	0	(95,065)
Loss on Disposal of Fixed Assets	(1,622)	0	(1,622)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(25,187)</u>	<u>0</u>	<u>(25,187)</u>
<i>Income Before Operating Transfers</i>	42,400	0	42,400
Operating Transfers - In	38,068	0	38,068
<i>Net Income</i>	80,468	0	80,468
Depreciation on Fixed Assets Acquired by Contributed Capital	85,399	0	85,399
<i>Retained Earnings (Deficit) at Beginning of Year</i>	(697,610)	(323,847)	(1,021,457)
Loss from Operations from Discontinued County Home	0	(517,935)	(517,935)
<i>Retained Earnings (Deficit) at End of Year</i>	<u>(531,743)</u>	<u>(841,782)</u>	<u>(1,373,525)</u>
<i>Contributed Capital at Beginning of Year</i>	8,999,148	1,442,578	10,441,726
Depreciation on Fixed Assets Acquired by Contributed Capital	(85,399)	0	(85,399)
<i>Contributed Capital at End of Year</i>	<u>8,913,749</u>	<u>1,442,578</u>	<u>10,356,327</u>
<i>Total Fund Equity at End of Year</i>	<u>\$8,382,006</u>	<u>\$600,796</u>	<u>\$8,982,802</u>

Marion County, Ohio
Schedule of Revenues, Expenses,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sewer District Operating and Maintenance Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$971,558	\$996,403	\$24,845
Tap In Fees	50,000	71,500	21,500
Sale of Fixed Assets	7,001	7,001	0
Other	0	30,031	30,031
<i>Total Revenues</i>	<u>1,028,559</u>	<u>1,104,935</u>	<u>76,376</u>
<u>Expenses:</u>			
Personal Services	334,900	323,942	10,958
Fringe Benefits	69,675	62,917	6,758
Materials and Supplies	37,600	31,581	6,019
Contractual Services	331,728	317,465	14,263
Capital Outlay	11,700	9,234	2,466
Other	62,400	47,817	14,583
<i>Total Expenses</i>	<u>848,003</u>	<u>792,956</u>	<u>55,047</u>
<i>Excess of Revenues Over Expenses</i>	180,556	311,979	131,423
Operating Transfers - In	48,172	50,504	2,332
Operating Transfers - Out	(699,521)	(477,096)	222,425
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(470,793)	(114,613)	356,180
<i>Fund Balance at Beginning of Year</i>	1,458,118	1,458,118	0
<i>Prior Year Encumbrances Appropriated</i>	<u>31,009</u>	<u>31,009</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,018,334</u></u>	<u><u>\$1,374,514</u></u>	<u><u>\$356,180</u></u>

Marion County, Ohio
Schedule of Revenues, Expenses,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Operating Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$1,634,014	\$1,376,349	(\$257,665)
Other	5,245	91,877	86,632
<i>Total Revenues</i>	<u>1,639,259</u>	<u>1,468,226</u>	<u>(171,033)</u>
<u>Expenses:</u>			
Personal Services	1,092,274	1,092,274	0
Fringe Benefits	648,800	648,800	0
Materials and Supplies	179,835	110,483	69,352
Contractual Services	505,968	430,770	75,198
Capital Outlay	2,993	2,993	0
Other	15,766	15,766	0
<i>Total Expenses</i>	<u>2,445,636</u>	<u>2,301,086</u>	<u>144,550</u>
<i>Excess of Revenues Under Expenses</i>	(806,377)	(832,860)	(26,483)
Advances - In	<u>465,748</u>	<u>637,523</u>	<u>171,775</u>
<i>Excess of Revenues Under Expenses and Advances</i>	(340,629)	(195,337)	145,292
<i>Fund Balance at Beginning of Year</i>	223,869	223,869	0
<i>Prior Year Encumbrances Appropriated</i>	<u>116,760</u>	<u>116,760</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$145,292</u>	<u>\$145,292</u>

Marion County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2001

	Sewer District Operating and Maintenance	County Home Operating	Totals
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$970,335	\$1,371,462	\$2,341,797
Cash Received from Quasi-External Transactions with Other Funds	34,187	0	34,187
Cash Received from Other Revenues	30,031	91,877	121,908
Cash Payments for Personal Services	(323,942)	(1,092,274)	(1,416,216)
Cash Payments for Fringe Benefits	(62,917)	(648,800)	(711,717)
Cash Payments for Materials and Supplies	(31,281)	(102,069)	(133,350)
Cash Payments for Contractual Services	(174,880)	(428,176)	(603,056)
Cash Payments for Quasi-External Transactions with Other Funds	0	(8,414)	(8,414)
Cash Payments for Other Expenses	(47,817)	(15,766)	(63,583)
<i>Net Cash Provided by (Used for) Operating Activities</i>	393,716	(832,160)	(438,444)
<u>Cash Flows from Noncapital Financing Activities:</u>			
Cash Received from Advances - In	0	637,523	637,523
Cash Received from Operating Transfer - In	38,068	0	38,068
<i>Net Cash Provided by Noncapital Financing Activities</i>	38,068	637,523	675,591
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Received from Tap In Fees	71,500	0	71,500
Cash Paid for Fixed Assets	(123,281)	(2,993)	(126,274)
Principal Paid on Issue II Loans	(41,621)	0	(41,621)
Principal Paid on Capital Leases	0	(2,126)	(2,126)
Interest Paid on Capital Leases	0	(468)	(468)
Principal Paid on USDA Revenue Bonds	(13,800)	0	(13,800)
Interest Paid on USDA Revenue Bonds	(59,500)	0	(59,500)
Principal Paid on General Obligation Bonds	(48,000)	0	(48,000)
Interest Paid on General Obligations Bonds	(72,944)	0	(72,944)
<i>Net Cash Used for Capital and Related Financing Activities</i>	(287,646)	(5,587)	(293,233)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	144,138	(200,224)	(56,086)
<i>Cash and Cash Equivalents at Beginning of Year</i>	1,707,422	345,516	2,052,938
<i>Cash and Cash Equivalents at End of Year</i>	\$1,851,560	\$145,292	\$1,996,852

continued

Marion County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (continued)
For the Year Ended December 31, 2001

	<u>Sewer District Operating and Maintenance</u>	<u>County Home Operating</u>	<u>Totals</u>
Reconciliation of Operating Income to Net Cash			
<u>Provided by (Used for) Operating Activities:</u>			
Operating Income	\$67,587	\$0	\$67,587
Adjustments to Reconcile Operating Income to Net Cash			
<u>Provided by (Used for) Operating Activities:</u>			
Depreciation	341,568	49,977	391,545
Loss from Operations from Discontinued County Home	0	(517,467)	(517,467)
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(31,530)	336,263	304,733
Decrease in Due from Other Funds	1,830	0	1,830
Decrease in Due from Other Governments	0	10,695	10,695
(Increase) Decrease in Materials and Supplies Inventory	(1,540)	33,781	32,241
Increase in Deferred Costs on Disposal of County Home	0	(441,976)	(441,976)
Increase (Decrease) in Accounts Payable	9,163	(73,416)	(64,253)
Increase (Decrease) in Accrued Wages Payable	1,717	(59,470)	(57,753)
Increase (Decrease) in Compensated Absences Payable	5,325	(107,315)	(101,990)
Decrease in Due to Other Funds	0	(1,200)	(1,200)
Decrease in Due to Other Governments	(404)	(62,032)	(62,436)
Net Cash Provided by (Used for) Operating Activities	<u>\$393,716</u>	<u>(\$832,160)</u>	<u>(\$438,444)</u>

FIDUCIARY FUNDS

Expendable Trust Funds

These funds are accounted for in essentially the same manner as governmental funds.

Miscellaneous Trust Fund - To account for various trusts held by the County. For 2001, the County did not budget this fund.

Children's Home Trust Fund - To account for money held by Job and Family Services for the children that are, by court order, in the custody of Job and Family Services. This money will not be distributed to the children until the age of eighteen. For 2001, the County did not budget this fund.

County Home Bequest Trust Fund - To account for monies received from donations and personal allowances for the residents' benefit. The fund includes both cash with the county treasurer and in segregated accounts.

Unclaimed Money Fund - To account for escheated properties that are held until claimed by their rightful owner or transferred to the general fund after five years.

Agency Funds

These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The following are the County's material agency funds:

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

Disaster Services Fund	Emergency Planning Fund
Marion County Rotary Fund	Family and Children First Fund
Marriage License Special Fund	County Park District Fund
Building Code Fund	DKMM Solid Waste District Fund
Payroll Fund	Employee Reimbursement Fund
Real Estate Escrow Prepayment Fund	RPC Enterprise Zone Fund
Regional Planning Fund	Marion-Crawford Mental Health Board Fund
Sewer District #7 Deferred Rotary Fund	Marion-Hardin Corrections Commission Fund
Soil and Water Fund	Caledonia Sewer Billing Fund
Board of Health Fund	Ohio Elections Commission Fee Fund

Marion County, Ohio

Combining Balance Sheet

All Fiduciary Fund Types

December 31, 2001

	Miscellaneous Trust	Children's Home Trust	County Home Bequest Trust
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$796	\$0	\$441
Cash and Cash Equivalents in in Segregated Accounts	0	8,383	0
Receivables:			
Taxes	0	0	0
Special Assessments	0	0	0
Due from Other Funds	0	0	0
Due from Other Governments	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Assets</i>	\$796	\$8,383	\$441
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities:</u>			
Due to Other Governments	\$0	\$0	\$0
Due to Employees	0	0	0
Undistributed Assets	0	0	0
Deposits Held and Due to Others	0	0	0
Payroll Withholdings	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities</i>	0	0	0
	<hr/>	<hr/>	<hr/>
<u>Fund Equity:</u>			
Unreserved	796	8,383	441
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities and Fund Equity</i>	\$796	\$8,383	\$441
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<u>Unclaimed Money</u>	<u>Total Expendable Trust Funds</u>	<u>Agency</u>	<u>Totals</u>
\$62,780	\$64,017	\$8,658,235	\$8,722,252
0	8,383	452,633	461,016
0	0	48,169,173	48,169,173
0	0	1,261,337	1,261,337
0	0	225	225
0	0	3,449,673	3,449,673
<u>\$62,780</u>	<u>\$72,400</u>	<u>\$61,991,276</u>	<u>\$62,063,676</u>
\$0	\$0	\$5,667	\$5,667
0	0	4,464	4,464
0	0	61,007,363	61,007,363
0	0	465,069	465,069
0	0	508,713	508,713
0	0	61,991,276	61,991,276
<u>62,780</u>	<u>72,400</u>	<u>0</u>	<u>72,400</u>
<u>\$62,780</u>	<u>\$72,400</u>	<u>\$61,991,276</u>	<u>\$62,063,676</u>

Marion County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances*
All Expendable Trust Funds
For the Year Ended December 31, 2001

	Miscellaneous Trust	Children's Home Trust	County Home Bequest Trust
<u>Revenues:</u>			
Intergovernmental	\$0	\$757	\$0
Donations	0	0	28,904
Other	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>757</u>	<u>28,904</u>
<u>Expenditures:</u>			
Current:			
Human Services	0	1,106	30,810
Other	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>1,106</u>	<u>30,810</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(349)	(1,906)
<i>Fund Balance at Beginning of Year</i>	<u>796</u>	<u>8,732</u>	<u>2,347</u>
<i>Fund Balance at End of Year</i>	<u><u>\$796</u></u>	<u><u>\$8,383</u></u>	<u><u>\$441</u></u>

Unclaimed Money	Totals
\$0	\$757
0	28,904
<u>17,637</u>	<u>17,637</u>
<u>17,637</u>	<u>47,298</u>
0	31,916
<u>737</u>	<u>737</u>
<u>737</u>	<u>32,653</u>
16,900	14,645
<u>45,880</u>	<u>57,755</u>
<u><u>\$62,780</u></u>	<u><u>\$72,400</u></u>

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Bequest Trust Fund
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
<i>Total Revenues</i>	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Human Services			
Other	60	0	60
<i>Excess of Revenues Under Expenditures</i>	(60)	0	60
<i>Fund Balance at Beginning of Year</i>	441	441	0
<i>Fund Balance at End of Year</i>	\$381	\$441	\$60

Marion County, Ohio
*Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual
Unclaimed Money Fund
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Other	\$0	\$17,637	\$17,637
<u>Expenditures:</u>			
Current:			
Other			
Other	45,880	737	45,143
<i>Excess of Revenues Over (Under) Expenditures</i>	(45,880)	16,900	62,780
<i>Fund Balance at Beginning of Year</i>	45,880	45,880	0
<i>Fund Balance at End of Year</i>	\$0	\$62,780	\$62,780

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
County Agency:				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$29,154	\$1,650,582	\$1,609,997	\$69,739
<i>Total Assets</i>	<u>\$29,154</u>	<u>\$1,650,582</u>	<u>\$1,609,997</u>	<u>\$69,739</u>
Liabilities:				
Deposits Held and Due to Others	\$29,154	\$1,650,582	\$1,609,997	\$69,739
<i>Total Liabilities</i>	<u>\$29,154</u>	<u>\$1,650,582</u>	<u>\$1,609,997</u>	<u>\$69,739</u>
County Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$326,437	\$7,682,064	\$7,625,607	\$382,894
<i>Total Assets</i>	<u>\$326,437</u>	<u>\$7,682,064</u>	<u>\$7,625,607</u>	<u>\$382,894</u>
Liabilities:				
Deposits Held and Due to Others	\$326,437	\$7,682,064	\$7,625,607	\$382,894
<i>Total Liabilities</i>	<u>\$326,437</u>	<u>\$7,682,064</u>	<u>\$7,625,607</u>	<u>\$382,894</u>
Undivided Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,971,260	\$51,223,781	\$51,334,670	\$2,860,371
Receivables:				
Taxes	45,767,185	48,169,173	45,767,185	48,169,173
Special Assessments	1,063,596	1,261,337	1,063,596	1,261,337
Due from Other Governments	418,346	3,449,673	418,346	3,449,673
<i>Total Assets</i>	<u>\$50,220,387</u>	<u>\$104,103,964</u>	<u>\$98,583,797</u>	<u>\$55,740,554</u>
Liabilities:				
Undistributed Assets	\$50,220,387	\$104,103,964	\$98,583,797	\$55,740,554
<i>Total Liabilities</i>	<u>\$50,220,387</u>	<u>\$104,103,964</u>	<u>\$98,583,797</u>	<u>\$55,740,554</u>
Disaster Services				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$40,917	\$54,806	\$51,318	\$44,405
<i>Total Assets</i>	<u>\$40,917</u>	<u>\$54,806</u>	<u>\$51,318</u>	<u>\$44,405</u>
Liabilities:				
Undistributed Assets	\$40,917	\$54,806	\$51,318	\$44,405
<i>Total Liabilities</i>	<u>\$40,917</u>	<u>\$54,806</u>	<u>\$51,318</u>	<u>\$44,405</u>

continued

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
Marion County Rotary				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$119	\$1,152,102	\$1,151,899	\$322
<i>Total Assets</i>	<u>\$119</u>	<u>\$1,152,102</u>	<u>\$1,151,899</u>	<u>\$322</u>
Liabilities:				
Undistributed Assets	\$119	\$1,152,102	\$1,151,899	\$322
<i>Total Liabilities</i>	<u>\$119</u>	<u>\$1,152,102</u>	<u>\$1,151,899</u>	<u>\$322</u>
Marriage License Special				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$11,920	\$22,117	\$21,601	\$12,436
<i>Total Assets</i>	<u>\$11,920</u>	<u>\$22,117</u>	<u>\$21,601</u>	<u>\$12,436</u>
Liabilities:				
Deposits Held and Due to Others	\$11,920	\$22,117	\$21,601	\$12,436
<i>Total Liabilities</i>	<u>\$11,920</u>	<u>\$22,117</u>	<u>\$21,601</u>	<u>\$12,436</u>
Building Code				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$20,271	\$2,615	\$17,564	\$5,322
<i>Total Assets</i>	<u>\$20,271</u>	<u>\$2,615</u>	<u>\$17,564</u>	<u>\$5,322</u>
Liabilities:				
Undistributed Assets	\$20,271	\$2,615	\$17,564	\$5,322
<i>Total Liabilities</i>	<u>\$20,271</u>	<u>\$2,615</u>	<u>\$17,564</u>	<u>\$5,322</u>
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$252,298	\$23,676,007	\$23,419,592	\$508,713
<i>Total Assets</i>	<u>\$252,298</u>	<u>\$23,676,007</u>	<u>\$23,419,592</u>	<u>\$508,713</u>
Liabilities:				
Payroll Withholdings	\$252,298	\$23,676,007	\$23,419,592	\$508,713
<i>Total Liabilities</i>	<u>\$252,298</u>	<u>\$23,676,007</u>	<u>\$23,419,592</u>	<u>\$508,713</u>

continued

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
Real Estate Escrow Prepayment				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$224,350	\$660,423	\$497,182	\$387,591
<i>Total Assets</i>	<u>\$224,350</u>	<u>\$660,423</u>	<u>\$497,182</u>	<u>\$387,591</u>
Liabilities:				
Undistributed Assets	\$224,350	\$660,423	\$497,182	\$387,591
<i>Total Liabilities</i>	<u>\$224,350</u>	<u>\$660,423</u>	<u>\$497,182</u>	<u>\$387,591</u>
Regional Planning				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$59,175	\$286,855	\$278,393	\$67,637
Due from Other Funds	5,163	0	5,163	0
<i>Total Assets</i>	<u>\$64,338</u>	<u>\$286,855</u>	<u>\$283,556</u>	<u>\$67,637</u>
Liabilities:				
Undistributed Assets	\$64,338	\$286,855	\$283,556	\$67,637
<i>Total Liabilities</i>	<u>\$64,338</u>	<u>\$286,855</u>	<u>\$283,556</u>	<u>\$67,637</u>
Sewer District #7 Deferred Rotary				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,358	\$12,829	\$0	\$14,187
<i>Total Assets</i>	<u>\$1,358</u>	<u>\$12,829</u>	<u>\$0</u>	<u>\$14,187</u>
Liabilities:				
Undistributed Assets	\$1,358	\$12,829	\$0	\$14,187
<i>Total Liabilities</i>	<u>\$1,358</u>	<u>\$12,829</u>	<u>\$0</u>	<u>\$14,187</u>
Soil and Water				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$43,643	\$107,586	\$101,575	\$49,654
<i>Total Assets</i>	<u>\$43,643</u>	<u>\$107,586</u>	<u>\$101,575</u>	<u>\$49,654</u>
Liabilities:				
Undistributed Assets	\$43,643	\$107,586	\$101,575	\$49,654
<i>Total Liabilities</i>	<u>\$43,643</u>	<u>\$107,586</u>	<u>\$101,575</u>	<u>\$49,654</u>

continued

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$534,354	\$697,891	\$602,025	\$630,220
Due from Other Funds	3,207	0	3,207	0
<i>Total Assets</i>	<u>\$537,561</u>	<u>\$697,891</u>	<u>\$605,232</u>	<u>\$630,220</u>
Liabilities:				
Undistributed Assets	\$537,561	\$697,891	\$605,232	\$630,220
<i>Total Liabilities</i>	<u>\$537,561</u>	<u>\$697,891</u>	<u>\$605,232</u>	<u>\$630,220</u>
Emergency Planning				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$13,649	\$15,512	\$14,426	\$14,735
<i>Total Assets</i>	<u>\$13,649</u>	<u>\$15,512</u>	<u>\$14,426</u>	<u>\$14,735</u>
Liabilities:				
Undistributed Assets	\$13,649	\$15,512	\$14,426	\$14,735
<i>Total Liabilities</i>	<u>\$13,649</u>	<u>\$15,512</u>	<u>\$14,426</u>	<u>\$14,735</u>
Family and Children First				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$138,709	\$660,116	\$639,927	\$158,898
Due from Other Funds	225	225	225	225
<i>Total Assets</i>	<u>\$138,934</u>	<u>\$660,341</u>	<u>\$640,152</u>	<u>\$159,123</u>
Liabilities:				
Undistributed Assets	\$138,934	\$660,341	\$640,152	\$159,123
<i>Total Liabilities</i>	<u>\$138,934</u>	<u>\$660,341</u>	<u>\$640,152</u>	<u>\$159,123</u>
County Park District				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$37,590	\$161,304	\$62,582	\$136,312
<i>Total Assets</i>	<u>\$37,590</u>	<u>\$161,304</u>	<u>\$62,582</u>	<u>\$136,312</u>
Liabilities:				
Undistributed Assets	\$37,590	\$161,304	\$62,582	\$136,312
<i>Total Liabilities</i>	<u>\$37,590</u>	<u>\$161,304</u>	<u>\$62,582</u>	<u>\$136,312</u>

continued

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
DKMM Solid Waste District				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$330,622	\$1,102,480	\$1,023,643	\$409,459
<i>Total Assets</i>	<u>\$330,622</u>	<u>\$1,102,480</u>	<u>\$1,023,643</u>	<u>\$409,459</u>
Liabilities:				
Due to Other Funds	\$3,237	\$0	\$3,237	\$0
Undistributed Assets	327,385	1,102,480	1,020,406	409,459
<i>Total Liabilities</i>	<u>\$330,622</u>	<u>\$1,102,480</u>	<u>\$1,023,643</u>	<u>\$409,459</u>
Employee Reimbursement				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$4,803	\$51,932	\$52,271	\$4,464
<i>Total Assets</i>	<u>\$4,803</u>	<u>\$51,932</u>	<u>\$52,271</u>	<u>\$4,464</u>
Liabilities:				
Due to Employees	\$4,803	\$51,932	\$52,271	\$4,464
<i>Total Liabilities</i>	<u>\$4,803</u>	<u>\$51,932</u>	<u>\$52,271</u>	<u>\$4,464</u>
RPC Enterprise Zone				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$7,715	\$11,900	\$13,258	\$6,357
<i>Total Assets</i>	<u>\$7,715</u>	<u>\$11,900</u>	<u>\$13,258</u>	<u>\$6,357</u>
Liabilities:				
Undistributed Assets	\$7,715	\$11,900	\$13,258	\$6,357
<i>Total Liabilities</i>	<u>\$7,715</u>	<u>\$11,900</u>	<u>\$13,258</u>	<u>\$6,357</u>
Marion-Crawford Mental Health Board				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,032,716	\$7,534,905	\$7,485,102	\$3,082,519
<i>Total Assets</i>	<u>\$3,032,716</u>	<u>\$7,534,905</u>	<u>\$7,485,102</u>	<u>\$3,082,519</u>
Liabilities:				
Undistributed Assets	\$3,032,716	\$7,534,905	\$7,485,102	\$3,082,519
<i>Total Liabilities</i>	<u>\$3,032,716</u>	<u>\$7,534,905</u>	<u>\$7,485,102</u>	<u>\$3,082,519</u>

continued

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
Marion-Hardin Corrections Commission				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$361,458	\$3,557,880	\$3,660,372	\$258,966
<i>Total Assets</i>	<u>\$361,458</u>	<u>\$3,557,880</u>	<u>\$3,660,372</u>	<u>\$258,966</u>
Liabilities:				
Undistributed Assets	\$361,458	\$3,557,880	\$3,660,372	\$258,966
<i>Total Liabilities</i>	<u>\$361,458</u>	<u>\$3,557,880</u>	<u>\$3,660,372</u>	<u>\$258,966</u>
Caledonia Sewer Billing				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,935	\$138,707	\$135,975	\$5,667
<i>Total Assets</i>	<u>\$2,935</u>	<u>\$138,707</u>	<u>\$135,975</u>	<u>\$5,667</u>
Liabilities:				
Due to Other Governments	\$2,935	\$138,707	\$135,975	\$5,667
<i>Total Liabilities</i>	<u>\$2,935</u>	<u>\$138,707</u>	<u>\$135,975</u>	<u>\$5,667</u>
Ohio Elections Commission Fee				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,290	\$2,290	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$2,290</u>	<u>\$2,290</u>	<u>\$0</u>
Liabilities:				
Undistributed Assets	\$0	\$2,290	\$2,290	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$2,290</u>	<u>\$2,290</u>	<u>\$0</u>

continued

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
Total - All Funds				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$8,089,862	\$91,134,038	\$90,565,665	\$8,658,235
Cash and Cash Equivalents in Segregated Accounts	355,591	9,332,646	9,235,604	452,633
Receivables:				
Taxes	45,767,185	48,169,173	45,767,185	48,169,173
Special Assessments	1,063,596	1,261,337	1,063,596	1,261,337
Due from Other Funds	8,595	225	8,595	225
Due from Other Governments	418,346	3,449,673	418,346	3,449,673
<i>Total Assets</i>	<u>\$55,703,175</u>	<u>\$153,347,092</u>	<u>\$147,058,991</u>	<u>\$61,991,276</u>
Liabilities:				
Due to Other Funds	\$3,237	\$0	\$3,237	\$0
Due to Other Governments	2,935	138,707	135,975	5,667
Due to Employees	4,803	51,932	52,271	4,464
Undistributed Assets	55,072,391	120,125,683	114,190,711	61,007,363
Deposits Held and Due to Others	367,511	9,354,763	9,257,205	465,069
Payroll Withholdings	252,298	23,676,007	23,419,592	508,713
<i>Total Liabilities</i>	<u>\$55,703,175</u>	<u>\$153,347,092</u>	<u>\$147,058,991</u>	<u>\$61,991,276</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is used to account for all fixed assets of the County, except those accounted for in the proprietary funds.

Marion County, Ohio
Schedule of General Fixed Assets by Function
December 31, 2001

	Total	Land	Buildings
General Government:			
Legislative and Executive	\$4,049,068	\$413,875	\$2,438,052
Judicial	484,471	63,000	124,271
Public Safety	4,667,026	0	3,419,839
Public Works	2,544,936	15,000	210,460
Health	6,476,506	30,620	4,397,866
Human Services	3,611,806	42,314	2,610,067
Conservation and Recreation	71,800	71,800	0
<i>Total</i>	21,905,613	\$636,609	\$13,200,555
Construction in Progress	12,219,594		
<i>Total General Fixed Assets</i>	\$34,125,207		

Improvements Other Than		
Buildings	Equipment	Vehicles
\$79,017	\$1,021,328	\$96,796
1,250	241,978	53,972
24,658	626,716	595,813
20,155	1,327,784	971,537
986,861	367,875	693,284
356,618	524,505	78,302
0	0	0
<u>\$1,468,559</u>	<u>\$4,110,186</u>	<u>\$2,489,704</u>

Marion County, Ohio
Schedule of Changes in General Fixed Assets by Function
For the Year Ended December 31, 2001

	General Fixed Assets 12/31/2000	Additions	Reductions	General Fixed Assets 12/31/2001
General Government:				
Legislative and Executive	\$3,914,854	\$147,247	\$13,033	\$4,049,068
Judicial	477,106	21,349	13,984	484,471
Public Safety	4,790,327	102,426	225,727	4,667,026
Public Works	2,513,095	265,090	233,249	2,544,936
Health	6,401,399	105,219	30,112	6,476,506
Human Services	3,587,970	33,554	9,718	3,611,806
Conservation and Recreation	71,800	0	0	71,800
<i>Total General Fixed Assets Allocated to Functions</i>	21,756,551	674,885	525,823	21,905,613
Construction in Progress	2,333,634	9,885,960	0	12,219,594
<i>Total General Fixed Assets</i>	<u>\$24,090,185</u>	<u>\$10,560,845</u>	<u>\$525,823</u>	<u>\$34,125,207</u>

Marion County, Ohio
Schedule of General Fixed Assets by Source
December 31, 2001

General Fixed Assets:

Land	\$636,609
Buildings	13,200,555
Improvements Other Than Buildings	1,468,559
Equipment	4,110,186
Vehicles	2,489,704
Construction in Progress	<u>12,219,594</u>
<i>Total General Fixed Assets</i>	<u><u>\$34,125,207</u></u>

Investment in General Fixed Assets from:

General Fund Revenues	\$21,006,019
Special Revenue Fund Revenues	10,229,490
State Grants	2,742,193
Donations	<u>147,505</u>
<i>Total Investment in General Fixed Assets</i>	<u><u>\$34,125,207</u></u>

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THE FOLLOWING UNAUDITED STATISTICAL TABLES
REFLECT SOCIAL AND ECONOMIC DATA,
FINANCIAL TRENDS, AND FISCAL CAPACITY OF THE COUNTY

Marion County, Ohio
Governmental Fund Expenditures by Function (1)
Last Ten Years

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
General Government:				
Legislative and Executive	\$4,943,276	\$4,492,319	\$4,176,132	\$4,073,408
Judicial	1,681,556	1,591,109	1,548,493	1,564,884
Public Safety	8,756,552	8,859,829	8,128,168	6,299,186
Public Works	3,494,913	3,622,122	3,591,100	3,104,836
Health	6,486,969	5,922,844	5,105,371	5,019,847
Human Services	12,930,943	12,215,789	10,139,899	9,241,909
Conservation and Recreation	11,612	16,938	16,425	9,025
Other	674,024	414,971	430,796	368,308
Capital Outlay	10,902,651	2,591,313	2,550,828	1,005,387
Intergovernmental	923,820	878,351	1,213,382	863,815
Debt Service	690,566	497,210	270,621	353,185
Total Expenditures	<u><u>\$51,496,882</u></u>	<u><u>\$41,102,795</u></u>	<u><u>\$37,171,215</u></u>	<u><u>\$31,903,790</u></u>

(1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

Source: Marion County Auditor

<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
\$3,769,209	\$3,839,988	\$3,563,022	\$3,759,173	\$3,432,825	\$3,193,950
1,353,637	1,350,196	1,290,746	1,301,122	1,286,158	1,343,438
5,958,299	5,568,802	4,797,645	3,987,719	3,487,732	3,276,441
3,075,415	3,092,037	3,133,735	3,158,557	2,957,688	3,009,917
4,922,924	4,207,192	7,409,221	6,882,339	6,064,383	6,058,655
8,760,729	8,713,808	8,206,062	7,685,190	7,566,752	7,502,891
6,000	0	2,000	1,780	1,780	1,780
494,413	539,694	393,870	387,277	44,840	41,888
1,979,493	1,422,878	3,029,738	1,405,526	1,143,222	471,367
3,545,616	1,681,949	112,308	106,793	27,819	0
115,309	175,883	269,515	240,819	196,480	214,622
<u><u>\$33,981,044</u></u>	<u><u>\$30,592,427</u></u>	<u><u>\$32,207,862</u></u>	<u><u>\$28,916,295</u></u>	<u><u>\$26,209,679</u></u>	<u><u>\$25,114,949</u></u>

Marion County, Ohio
Governmental Fund Revenues by Source (1)
Last Ten Years

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
Property Taxes	\$7,305,808	\$7,102,641	\$6,934,401	\$6,733,664
Sales Taxes	6,017,820	6,094,993	5,802,659	5,575,083
Special Assessments	710,708	28,744	71,569	24,601
Charges for Services	4,013,918	4,180,849	4,090,379	4,219,115
Licenses and Permits	123,930	130,581	125,895	120,896
Fines and Forfeitures	243,905	339,539	288,157	232,078
Intergovernmental	21,689,707	20,857,955	18,057,276	16,408,495
Interest	2,265,133	2,688,648	1,709,716	1,836,996
Other	1,196,045	1,023,798	850,644	1,302,631
Total Revenues	<u>\$43,566,974</u>	<u>\$42,447,748</u>	<u>\$37,930,696</u>	<u>\$36,453,559</u>

(1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

Source: Marion County Auditor

<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
\$6,867,570	\$5,825,103	\$5,479,139	\$5,221,016	\$5,291,004	\$7,989,358
5,270,798	4,983,734	4,937,018	4,723,297	4,009,541	3,076,466
40,214	88,635	101,864	117,287	117,709	136,101
3,834,481	2,903,638	2,834,839	2,769,839	2,596,339	2,698,824
128,710	125,877	94,788	88,963	89,770	85,648
244,027	229,082	171,959	163,422	144,119	183,471
16,368,686	14,679,704	23,060,085	21,125,903	18,996,243	14,111,132
1,374,060	1,169,749	1,054,960	605,952	536,006	488,101
893,086	1,071,782	507,163	742,679	170,165	211,344
<u>\$35,021,632</u>	<u>\$31,077,304</u>	<u>\$38,241,815</u>	<u>\$35,558,358</u>	<u>\$31,950,896</u>	<u>\$28,980,445</u>

Marion County, Ohio

County Sales Tax

Last Ten Years

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
January	\$581,728	\$684,904	\$577,460	\$626,503	\$507,197
February	394,180	386,982	380,838	369,987	365,187
March	488,552	518,933	419,299	371,554	395,473
April	505,016	434,516	436,467	427,494	415,582
May	546,743	579,270	509,463	502,829	430,509
June	426,150	553,047	501,197	460,798	437,662
July	522,176	500,770	506,105	510,130	488,945
August	464,774	518,550	495,960	476,920	443,414
September	531,027	449,601	484,788	445,640	460,374
October	541,000	492,690	456,099	434,758	443,009
November	490,453	486,417	515,819	445,899	400,578
December	526,021	489,313	519,164	502,571	482,868
Total Sales Tax	<u>\$6,017,820</u>	<u>\$6,094,993</u>	<u>\$5,802,659</u>	<u>\$5,575,083</u>	<u>\$5,270,798</u>

(1) The County Commissioners adopted a 1/2 percent sales tax in 1985 to begin collection in 1986.

In 1992, the County Commissioners adopted an additional 1/2 percent sales tax as a non-emergency measure to go into effect in 1993. The current rate is 1 percent.

Source: Marion County Auditor

<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
\$490,551	\$521,865	\$488,092	\$362,571	\$181,635
336,779	288,747	292,570	253,048	107,003
368,132	365,765	338,179	284,368	134,237
388,945	384,684	365,639	336,851 (1)	155,571
435,231	414,063	410,042	330,531	221,382
424,801	406,933	410,530	307,294	258,354
375,452	411,213	389,502	377,604	285,563
443,772	438,570	406,410	354,476	248,641
394,195	417,276	403,533	374,234	344,893
468,056	405,494	404,766	293,436	417,448
373,972	442,992	395,802	325,807	357,450
483,848	439,416	443,838	409,321	364,289
<u>\$4,983,734</u>	<u>\$4,937,018</u>	<u>\$4,748,903</u>	<u>\$4,009,541</u>	<u>\$3,076,466</u>

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Taxes Collected
2001	\$6,644,567	\$6,466,871	97.33%	\$241,786
2000	6,304,086	6,116,204	97.02	339,605
1999	6,251,552	6,095,644	97.51	218,095
1998	5,905,342	5,769,947	97.71	222,017
1997	5,896,125	5,646,048	95.76	228,761
1996	5,013,865	4,836,243	96.46	198,933
1995	4,810,322	4,550,716	94.60	214,129
1994	4,719,505	4,509,776	95.56	171,147
1993	4,625,181	4,438,810	95.97	172,330
1992	4,517,769	4,335,766	95.97	172,288

(1) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought in one lump sum.

Source: Marion County Auditor

<u>Total Taxes Collections</u>	<u>Percent of Total Tax Collections to Tax Levy</u>	<u>Unpaid Taxes (1)</u>	<u>Ratio of Unpaid Taxes to Current Levy</u>
\$6,708,657	100.96%	\$224,016	3.37%
6,455,809	102.41	107,969	1.71
6,313,739	100.99	249,022	3.98
5,991,964	101.47	202,747	3.43
5,874,809	99.64	197,432	3.35
5,035,176	100.43	216,194	4.31
4,764,845	99.05	159,490	3.32
4,680,923	99.18	179,670	3.81
4,611,140	99.70	169,490	3.66
4,508,054	99.78	229,134	5.07

Marion County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property		Public Utility Property	
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2001	\$690,874,970	\$1,973,928,486	\$67,278,690	\$76,453,057
2000	672,919,880	1,922,628,229	68,847,820	78,236,159
1999	664,174,390	1,897,641,114	71,519,410	81,272,057
1998	548,351,910	1,566,719,743	72,086,840	81,916,864
1997	539,670,330	1,541,915,229	68,305,120	77,619,455
1996	533,728,300	1,524,938,000	68,540,590	77,887,034
1995	444,863,250	1,271,037,857	70,293,830	79,879,352
1994	434,344,960	1,240,985,600	70,955,860	80,631,659
1993	433,785,010	1,239,385,743	70,030,610	79,580,239
1992	427,288,980	1,220,825,657	67,495,800	76,699,773

- (1) This amount is calculated for 2001, based on the following percentages:
 Real property is assessed at 35 percent of true value
 Public utility property is assessed at varying percentages of true value
 Tangible personal property is assessed at 25 percent of true value

Source: Marion County Auditor

Tangible Personal Property		Totals		
Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Ratio
\$139,377,310	\$557,509,240	\$897,530,970	\$2,607,890,783	34.4%
134,959,685	539,838,740	876,727,385	2,540,703,128	34.5
148,945,039	595,780,156	884,638,839	2,574,693,327	34.4
146,457,865	585,831,460	766,896,615	2,234,468,066	34.3
172,224,460	688,897,840	780,199,910	2,308,432,523	33.8
148,411,485	593,645,940	750,680,375	2,196,470,974	34.2
136,765,215	547,060,860	651,922,295	1,897,978,069	34.3
129,657,060	518,628,240	634,957,880	1,840,245,499	34.5
119,612,531	478,450,124	623,428,151	1,797,416,105	34.7
136,133,627	523,590,873	630,918,407	1,821,116,303	34.6

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

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
County Units:										
General Fund	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
Mental Retardation and Development Disabilities	4.85	4.85	4.85	4.85	4.85	3.85	3.85	3.85	3.85	3.85
Children Services	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
ADAMHS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fairground Improvement	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rate	11.05	10.75	10.75	10.75	10.75	9.75	9.75	9.75	9.75	9.75
In County School Districts:										
Elgin LSD	38.30	38.10	38.10	39.17	39.17	39.40	40.80	40.76	46.64	37.76
Marion LSD	46.21	42.42	42.42	44.07	44.07	44.09	40.14	40.13	40.20	40.23
Pleasant LSD	49.01	49.64	49.64	51.45	51.76	46.86	48.81	48.81	44.85	44.85
Ridgedale LSD	48.15	48.10	48.10	49.65	49.84	51.71	53.56	53.85	54.45	42.55
River Valley LSD	46.51	39.44	39.44	40.31	40.42	40.42	37.37	37.85	38.54	38.79
Overlapping School Districts:										
Buckeye Valley LSD	34.40	35.71	35.71	35.74	35.63	36.55	30.50	30.50	30.50	40.10
Cardington-Lincoln LSD	32.39	33.39	33.39	33.39	34.39	34.39	34.39	34.39	34.39	34.39
Northmor LSD	27.40	27.40	27.40	27.40	27.40	27.40	27.40	34.35	36.85	36.85
Upper Sandusky EVSD	33.70	33.70	33.70	33.70	33.70	37.85	33.70	33.70	33.70	37.70
Delaware County District Library	0.19	0.29	0.29	0.31	0.29	0.37	0.40	0.40	0.46	0.47
Corporations:										
Caledonia	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
Green Camp	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Larue	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70
Marion (Marion CSD)	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Marion (Elgin LSD)	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Marion (Pleasant LSD)	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Marion (River Valley LSD)	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Marion (Ridgedale LSD)	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Morral	5.20	5.20	5.20	5.20	5.20	5.20	4.70	4.70	4.70	4.70
New Bloomington	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Prospect	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Waldo	7.00	7.00	7.00	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Townships:										
Big Island	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.20	3.20
Bowling Green	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Claridon	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Grand	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Grand Prairie	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Green Camp	4.50	4.50	4.50	4.50	4.50	2.50	2.50	2.50	2.50	2.50
Marion	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Montgomery	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Pleasant	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Prospect	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Richland	1.20	1.60	1.60	1.60	1.60	1.60	1.60	0.60	0.60	0.60
Salt Rock	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	2.10
Scott	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Tully	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Waldo	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Other Units:										
Battle Run Fire District	5.00	5.00	5.00	6.49	6.49	6.49	6.49	6.49	6.49	6.49
Cardington-Lincoln Joint Recreation Board	1.05	0.30	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Delaware County JVSD	3.40	3.40	3.40	3.40	4.40	2.50	2.50	2.57	2.55	2.62
First Consolidated Fire District	3.50	3.50	3.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fort Morrow Fire District	1.50	1.50	1.50	1.50	1.50	1.50	2.50	2.50	2.50	1.50
Pioneer JVSD	4.70	4.70	4.70	4.70	4.70	4.70	4.70	3.70	3.70	3.70
Prospect Joint Park Commission	5.20	5.20	5.20	5.20	2.20	1.30	1.30	1.30	1.30	1.30
Scioto Valley Fire District	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Tri-Rivers JVSD	4.40	4.40	4.40	4.40	3.10	3.10	3.10	3.10	3.10	3.10
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Waldo Park Commission	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Source: Marion County Auditor

Marion County, Ohio
Special Assessments Billed and Collected
Last Ten Years

Collection Year	Special Assessments Billed	Special Assessments Collections	Percent Collected
2001	\$990,466	\$710,708	71.75%
2000	28,481	28,744	100.92
1999	82,891	71,569	86.34
1998	39,488	24,601	62.30
1997	74,839	40,214	53.73
1996	109,938	88,635	80.62
1995	108,332	101,730	93.91
1994	124,629	117,287	94.11
1993	163,907	117,709	71.81
1992	166,852	136,101	81.57

Source: Marion County Auditor

Marion County, Ohio
*Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
2001 (2)*

Year	Population	Assessed Value	Gross Bonded Debt (1)	Exempt Debt
2001	66,217	\$897,530,970	\$12,727,409	\$1,597,000

(1) Includes only General Obligation Bonds

(2) The County issued general obligation bonds in 2001. Prior to that time, there were no general obligation bonds payable from property taxes outstanding.

Source: Marion County Auditor

<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
\$235,417	\$10,894,992	1.21%	\$164.53

Marion County, Ohio
*Computation of Direct and Overlapping
 General Obligation Bonded Debt
 December 31, 2001*

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount Applicable to County</u>
Marion County	\$11,130,409	100.00%	\$11,130,409
Other Subdivisions			
All Cities Wholly Within the County	9,093,000	100.00	9,093,000
All School Districtes Wholly Within the County	18,775,000	100.00	18,775,000
Buckeye Valley Local School District	12,220,000	23.00	2,810,600
Cardington-Lincoln Local School District	1,929,996	5.88	113,484
River Valley Local School District	19,600,000	97.11	19,033,560
Upper Sandusky Exempted Village School District	45,529	1.19	542
Tri-Rivers Joint Vocational School	1,041,800	67.36	701,756
Delaware County Library	<u>1,419,517</u>	2.00	<u>28,390</u>
Total Other Subdivisions	<u>64,124,842</u>		<u>50,556,332</u>
Total Direct and Overlapping Debt	<u><u>\$75,255,251</u></u>		<u><u>\$61,686,741</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political Subdivision within the County by the total assessed valuation of the subdivision.

Source: Fiscal Officer of the Subdivision

Marion County, Ohio
Computation of Legal Debt Margin
December 31, 2001

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2001	\$897,530,970	\$897,530,970
Debt Limitation	20,938,274	8,975,310
Total Outstanding Debt:		
General Obligation Notes	282,229	282,229
Tax Anticipation Notes	535,000	535,000
Issue II Loans	797,500	797,500
Revenue Bonds	1,346,200	1,346,200
General Obligation Bonds	12,727,409	12,727,409
Special Assessment Bonds	269,591	269,591
	<u>15,957,929</u>	<u>15,957,929</u>
Total		
Exemptions:		
Marion-Hardin Correctional Center Bond	3,840,000	3,840,000
Tax Anticipation Notes	535,000	535,000
Special Assessment Bonds	269,591	269,591
FMHA General Obligation Bonds payable from enterprise fund revenues	1,597,000	1,597,000
USDA Revenue Bonds payable from enterprise fund revenues	1,346,200	1,346,200
Issue II Loans payable from enterprise funds	649,207	649,207
	<u>8,236,998</u>	<u>8,236,998</u>
Total		
Less: Balance in Debt Service	235,417	235,417
Net Debt	<u>7,485,514</u>	<u>7,485,514</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$13,452,760</u>	<u>\$1,489,796</u>

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	14,938,274
	<u>\$20,938,274</u>

(2) The Debt Limitation equals one percent of the assessed value.

Source: Marion County Auditor

Marion County, Ohio

Demographic Statistics

December 31, 2001

Employment - 2001 Annual Average

Total Population	66,217
Total Civilian Labor Force	31,900
Total Employed	30,500
Total Unemployed	1,400
Unemployment Rate	4.40%

Employment by Section, 2001

	Number	Percent
Manufacturing	6,937	24.22%
Wholesale and Retail Trade	6,264	21.87
Agriculture	145	0.51
Services	5,061	17.67
State and Local Government	5,811	20.29
Finance, Insurance, and Real Estate	726	2.53
Transportation and Public Utilities	2,416	8.43
Construction	1,246	4.35
Mining	38	0.13
Total	28,644	100.00%

Annual Average Unemployment Rate

2001	4.40%
2000	4.70
1999	3.80
1998	5.40
1997	6.20
1996	5.80
1995	5.60
1994	7.50
1993	8.20
1992	8.20

Source: Ohio Bureau of Employment Services

Marion County, Ohio
Real Property Economic Indicators
Last Ten Years

<u>Year</u>	<u>Number of Fee Conveyances</u>	<u>Conveyance Fees Paid</u>	<u>New House Permits</u>
2001	1,552	\$254,592	160
2000	1,597	246,935	142
1999	1,668	279,634	170
1998	1,649	239,767	164
1997	1,796	258,724	152
1996	1,765	200,761	173
1995	1,562	179,773	112
1994	1,516	149,171	141
1993	(1) 1,524	112,231	89
1992	1,508	73,825	90

(1) Conveyance fee raised from \$1 per thousand to \$2 per thousand of sale price effective June, 1993.

Source: Marion County Auditor

Marion County, Ohio
Property Value and Construction
Last Ten Years

Collection Year	Property Value (1)	Construction			Total
		Residential	Industrial	Commercial	
2001	\$1,973,928,486	\$11,185,250	\$227,740	\$5,386,220	\$16,799,210
2000	1,922,628,229	9,334,850	123,700	2,196,290	11,654,840
1999	1,897,641,114	7,230,010	472,360	2,334,710	10,037,080
1998	1,566,719,743	7,982,520	250,500	2,630,200	10,863,220
1997	1,541,915,229	7,862,440	584,290	1,869,940	10,316,670
1996	1,524,938,000	4,357,550	1,422,220	3,461,220	9,240,990
1995	1,271,037,857	4,983,310	91,040	2,238,760	7,313,110
1994	1,240,985,600	3,735,940	239,450	8,070,340	12,045,730
1993	1,239,385,743	4,332,800	873,070	3,650,730	8,856,600
1992	1,220,825,657	2,283,150	509,640	4,255,650	7,048,440

(1) Represents estimated real estate value

Source: Marion County Auditor

Marion County, Ohio

Ten Largest Employers

December 31, 2001

Ten Largest Employers	Employees
Whirlpool	2,697
Verizon North, Inc.	1,604
Marion General Hospital	874
Marion City School District	702
Marion County Government	668
Marion Correctional Institution	518
North Central Correctional Institute	491
Meijer	450
Smith Clinic	450
Wyandot, Inc.	425

Source: Marion Star

Marion County, Ohio
Principal Property Taxpayers
December 31, 2001

Taxpayers	Type of Business	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation
Whirlpool	Business	\$6,600,950	\$21,911,430
Ohio Edison	Utility	0	0
Verizon North, Inc.	Utility	3,635,810	0
Ohio American Water Company	Utility	0	0
Marion Steel	Business	1,549,698	10,189,780
Drypers Corporation	Business	0	6,533,830
Scott's Company	Business	0	6,007,820
Glen Gery Corporation	Business	1,708,582	3,008,950
Pillsbury Corporation	Business	1,649,270	3,001,590
Dana Corporation	Business	0	4,268,790
Totals		<u>\$15,144,310</u>	<u>\$54,922,190</u>

Source: Marion County Auditor

Public Utility Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
\$0	\$28,512,380	3.177%
14,230,820	14,230,820	1.586
10,128,500	13,764,310	1.534
13,567,280	13,567,280	1.512
0	11,739,478	1.308
0	6,533,830	0.728
0	6,007,820	0.669
0	4,717,532	0.526
0	4,650,860	0.518
0	4,268,790	0.476
<u>\$37,926,600</u>	<u>\$107,993,100</u>	<u>12.034%</u>

Marion County, Ohio

Miscellaneous Statistics

December 31, 2001

Date of Incorporation	1824
Form of Government: Three-member elected Board of County Commissioners with legislative and executive powers. Twelve other elected officials with administrative powers.	
County Seat	Marion
Area - Square Miles	409
Number of Political Subdivisions Located in the County:	29
Cities and Villages	8
Townships	15
School Districts	5
Vocational School District	1
Road Mileage (1)	
State Roads	179
County Roads	392
Township Roads	266
Communications	
Radio Stations - WMRM-FM&AM WDIF-FM	2
Television Station - Adelpia Cable	1
Daily Newspaper - Marion Star	1
Newspaper Circulation	18,384
Voter Statistics, Election of November 2001: (2)	
Number of Registered Voters	41,450
Number of Voters, Last General Election	13,668
Percentage of Registered Voters Voting	32.97%
Number of People Employed by the County	
Full-Time	605
Part-Time	63

(1) Marion County Engineer

(2) Marion County Board of Elections



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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P.O. Box 1140
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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 11, 2002