

Mary Taylor, CPA
Auditor of State

MARION COUNTY
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MARION COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008

<u>FEDERAL GRANTOR/</u> <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education</i>			
Nutrition Cluster:			
School Breakfast Program	31-6400076	10.553	\$ 27,965
National School Lunch Program	31-6400076	10.555	53,578
Total U.S. Department of Agriculture - Nutrition Cluster			81,543
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grants - State's Program	B-F-06-047-1	14.228	6,209
	B-F-07-047-1	14.228	42,215
Total U.S. Department of Housing and Urban Development			48,424
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	2007-WF-VA2-8176	16.588	23,400
<i>Passed Through Ohio Attorney General's Office - Office of Justice Assistance</i>			
Crime Victim Assistance	2007-2008 VA/SAGENE456T	16.575	45,429
Total U.S. Department of Justice			68,829
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Public Safety - Emergency Management Agency</i>			
Homeland Security Grant Program	2007-GE-T7-0030	97.067	77,261
Emergency Management Performance Grants	2007-EM-E7-0024	97.042	23,233
	31-6400076	97.042	23,603
			46,836
Disaster Grants - Public Assistance	FEMA-EM-3286-OH	97.036	37,512
Total U.S. Department of Homeland Security			161,609
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
Child Welfare Services State Grants	31-6400076	93.645	44,565
Promoting Safe and Stable Families	31-6400076	93.556	23,735
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	31-6400076	93.667	44,201
Medical Assistance Program	31-6400076	93.778	
Targeted Case Management			132,867
Day Hab			1,040,103
Administrative Claiming			26,841
			1,199,811
State Children's Insurance Program	31-6400076	93.767	66
Total U.S. Department of Health and Human Services			1,312,378
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through WIA Area 7 Board</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult	31-6400076	17.258	341,262
Workforce Investment Act - Adult Administrative			5,525
			346,787
Workforce Investment Act - Youth Activities	31-6400076	17.259	191,966
Workforce Investment Act - Youth Activities Administrative			2,031
			193,997
Workforce Investment Act - Dislocated Worker	31-6400076	17.260	185,285
Workforce Investment Act - Dislocated Worker Administrative			4,374
			189,659
Total U.S. Department Labor - Workforce Investment Act Cluster			730,443
Total Federal Awards Expenditures			\$ 2,403,226

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

MARION COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low to 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, administrative fees, and interest subsidies (if applicable) are recorded as disbursements on the accompanying Federal Awards Expenditures Schedule (the Schedule). Loans repaid, including interest, are used to make additional loans. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans; and therefore, are reported as federal expenditures in the year of disbursement.

These loans are collateralized by mortgages on the property. At December 31, 2008, the gross amount of loans outstanding under this program was \$88,469. There were no loans issued during 2008.

NOTE 3 - MATCHING REQUIREMENTS

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



Mary Taylor, CPA

Auditor of State

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

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio, (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 10, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Marca Industries, Inc., the County's discretely presented component unit, as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

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

We noted certain matters that we reported to the County's management in a separate letter dated June 10, 2009.

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Compliance and Other Matters

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

We did note a certain noncompliance or other matter that we reported to the County's management in a separate letter dated June 10, 2009.

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

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

Mary Taylor, CPA
Auditor of State

June 10, 2009



Mary Taylor, CPA

Auditor of State

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

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Compliance

We have audited the compliance of Marion County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to its major federal program for the year ended December 31, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal program. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2008.

Internal Control Over Compliance

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

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

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

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

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Marion County, Ohio, (the County) as of and for the year ended December 31, 2008, and have issued our report thereon dated June 10, 2009, wherein we noted the financial statements of Marca Industries, Inc., the County's discretely presented component unit, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

June 10, 2009

MARION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Workforce Investment Act (WIA) – CFDA #17.258, #17.259, and #17.260
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	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, 2008



MARION COUNTY, OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2008**

ISSUED BY THE MARION COUNTY AUDITOR'S OFFICE
JOAN M. KASOTIS
COUNTY AUDITOR



MARION COUNTY, OHIO
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2008
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Joan M. Kasotis Marion County Auditor



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June 10, 2009

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Honorable Josh Daniels
Honorable Dan Russell
Honorable Paul Andrew Appelfeller

Citizens of Marion County:

It is my pleasure to present Marion County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2008. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Marion County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to insure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Marion County to gain a true understanding of Marion County's finances.

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

The State of Ohio Auditor's Office has issued an unqualified opinion on Marion County's financial statements for the year ended December 31, 2008. The Independent Accountants' Report is located at the front of the financial section of this report.

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

PROFILE OF MARION COUNTY

Formed by an Act of the Ohio General Assembly on May 1, 1824, the County was named for General Francis Marion of Revolutionary War fame. Marion County encompasses fifteen townships, seven villages, and one city; covers 409 square miles; and has an estimated population of 66,546 in 2008.

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

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

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

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

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

	Percent of Assessed Valuation for Real Property
Residential	65.03%
Agricultural	6.98
Commercial/Industrial	17.82
Public Utility	5.79
Governmental	4.38
	<u>100.00%</u>

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

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

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

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

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

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

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

The main branch of the Marion Public Library with its 219,692 volumes and 34,969 audio-visual media is located in the City of Marion. The Library also has three branches located in other villages within the County.

Marion County is the home of several state correction facilities that employ 1,061 including the Marion Correctional Institution, the North Central Correctional Institution, and the Marion Juvenile Correctional Facility all located on Marion Williamsport Road. The Multi-County Corrections Center, jointly operated by Marion and Hardin County, employs fifty-eight and is also located on Marion Williamsport Road.

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

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

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

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

The County negotiates with two bargaining units, the Fraternal Order of Police Association Lodge 24, whose agreement expired on June 30, 2008, for the Sheriff's department. A contract has not yet been finalized with the Fraternal Order of Police Association Lodge 24 bargaining unit. The County also negotiates with the American Federation of State, County, and Municipal Employees Local 2694, whose agreement expires on February 19, 2010, for the County Engineer's department. The remaining full-time County employees have not elected to join a bargaining unit.

LOCAL ECONOMY

The average unemployment rate (not seasonally adjusted) has risen from 4.6 percent in 2001 to 7 percent in 2008. As of December 31, 2008, the month end unemployment rate was 9.9 percent. The County relies heavily on small industries rather than major corporations which are not a stable source of employment.

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

Kable Fulfillment Services Inc. announced that the mail services operation would close its Marion site in phases during 2008. Closing put one hundred ninety-three individuals out of a job, including one hundred fifty who had been with the company for more than ten years.

Whirlpool reduced their workforce to 2,800 due to the economy with voluntary and involuntary layoffs. All of the jobs lost were hourly workers and are considered temporary.

The Ohio Department of Youth Services announced that the Marion Juvenile Correctional Facility, which currently employs three hundred employees, will close on June 6, 2009. The inmates will be moved to three other facilities within the State. The closure of the facility is projected to save the State \$21 million per year.

Cabot Investment Properties purchased the Southland Mall from Cafaro Company for \$36.2 million in September 2007 and has changed its name to Marion Centre. Since the purchase of the mall, the new owners have held a grand opening of Sports Arena Play Land, a \$100,000 plus investment. In October 2008, Cabot announced plans for a multimillion-dollar improvement project that includes the redevelopment of the Centre's west concourse to create an Enterprise Zone where the community will watch sports, movies, and other video entertainment on a large-screen television and play video games on gaming consoles. The Centre is working with Gamestop to set up the gaming system so players can compete with people across the county. The Centre also will host community events. Other improvements include the repaving of the parking lot, installation of new lighting, new roof, new pylon sign, directional signage throughout the parking lot, new and upgraded entrances, new and improved landscaping inside and out, and new and improved handicapped-access ramps and entrance doors. Interior changes include a new children's soft play area, community room, floor treatments, seating areas, ceiling and lighting, and renovation of restrooms.

On October 24, 2008, Poet, the largest dry mill ethanol producer in the United States, hosted the grand opening of their twenty-sixth production facility and the third facility in the State. The \$130 million facility will produce sixty-five million gallons of ethanol per year and will employ forty people with an estimated payroll of \$2 million. The twenty-year old company currently operates twenty-four plants in the United States with an additional two plants currently under construction. The Company produces and markets 1.4 billion gallons of ethanol annually.

The Marion Palace Theatre had an open house on the newly constructed pavilion in November 2008. The project will serve the community as an event facility from dinner theatres and dances to wedding receptions, art gallery displays, and business conventions. This project had two State appropriations totaling \$1.575 million to assist with renovation efforts. Marion Palace Theatre issued \$1.5 million in Marion Port Authority Economic Development Revenue Bonds to pay for a portion of the project.

LONG-TERM FINANCIAL PLANNING

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

During 2008, the County rolled over the notes for the construction of infrastructure related to the development of Legacy Crossing and Menards. These notes are to be repaid with revenues derived from the tax incremental financing agreements. The County issued an additional \$900,000 in notes for the extension of University Boulevard.

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

Miller Lecky Architects, Inc. has been hired to develop the specifications for the exterior and interior of the County Courthouse. Funding for the renovation has not yet been decided.

The County entered into contracts to replace the roof and heating/air conditioning units at the North Central Ohio Rehabilitation Center in 2008 that will be funded by the State. In addition, State funding will provide for foundation repairs and kitchen upgrades.

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

The County received notice that federal stimulus funds, in the amount of \$5.1 million, was awarded for Phase I of the Northwest Connector project that will connect State Route 95 to Marion Williamsport Road to keep trucks from the downtown area. The environmental study for Phase I of the project has been completed and approved by the Ohio Department of Transportation. Before construction starts on Phase I, the County will acquire all of the right-of-way properties and obtain the necessary permits. Several properties have been obtained for the needed right-of-way and the Marion County Prosecutor's office is actively working with the remaining property owners. The County Engineer has applied for all of the necessary permits. Phase I will also include the construction of two bridges.

The County has approved a contract with Gannett Fleming Engineers and Architects PC to design the overpass in Phase II of the project. Phase II will connect Marion-Williamsport Road to State Route 309, with the overpass at the CSX railroad crossing. In July 2009, up to \$6 million in Ohio Rail Development Funds will be released for Phase II. The project has also received grants from the Ohio Public Works Commission, in the amount of \$725,000, and the Ohio Department of Development, in the amount of \$3,250,000. Tax incremental financing, in the amount of \$1.8 million from the City of Marion, along with cash donations from the City of Marion and Marion County have been allocated for the project. The City of Marion and the Whirlpool Corporation have donated land for the roadway. The current projected cost for both phases is \$17,730,000.

The County has set aside funds for the extension of University Drive to State Route 309. The project has been approved for a loan from the Ohio Public Works Commission and will be approved for a Ohio Public Works Commission grant in July 2009. The County Commissioners have hired E. L. Robinson Engineer to design the roadway. The County Engineer will review the plans and oversee the project for the County Commissioners. The current projected cost for the project is \$1.8 million.

The County, in conjunction with the City of Marion, has applied for the Neighborhood Stabilization Program Grant through the Ohio Department of Development to address properties that have been foreclosed or abandoned. The grant would be used to purchase and redevelop abandoned and foreclosed properties and demolish blighted structures.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Marion County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2007. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

Joan M. Kasotis
Marion County Auditor

MARION COUNTY, OHIO

Elected and Appointed Officials

December 31, 2008

COMMISSIONERS

Josh Daniels
Kenneth C. Frayer Jr.
(term expired December 31, 2008)
Dan Russell
(term started January 1, 2009)
Paul Andrew Appelfeller

AUDITOR

Joan M. Kasotis

TREASURER

Thomas J. Shesky

RECORDER

Mary Jo Osmun

COMMON PLEAS JUDGE/GENERAL DIVISION

William Finnegan

COMMON PLEAS JUDGE/GENERAL DIVISION

Robert S. Davidson

COMMON PLEAS JUDGE/FAMILY COURT DIVISION

Deborah A. Alspach

JUVENILE AND PROBATE JUDGE

Thomas K. Jenkins

ENGINEER

Bradley K. Irons

CLERK OF COURTS

Julie M. Kagel

CORONER

Marc Comianos M.D.

PROSECUTOR

Jim Slagle
(term expired December 31, 2008)
Brent Yager
(term started January 1, 2009)

SHERIFF

Tim Bailey

AGENCY AND DEPARTMENTS HEADS

ADMINISTRATOR

Lenora Mayes

BOARD OF ELECTIONS

Chris Smith

DOG WARDEN

Jane Watts

SANITARY ENGINEER

Roger L. Dietrich

CHILDREN SERVICES

F. Eric Bush

JOB AND FAMILY SERVICES

Roxane Somerlot

COMMUNITY MENTAL HEALTH

Jodi Demo-Hodgins

MENTAL DISABILITIES

Lee Wedemeyer

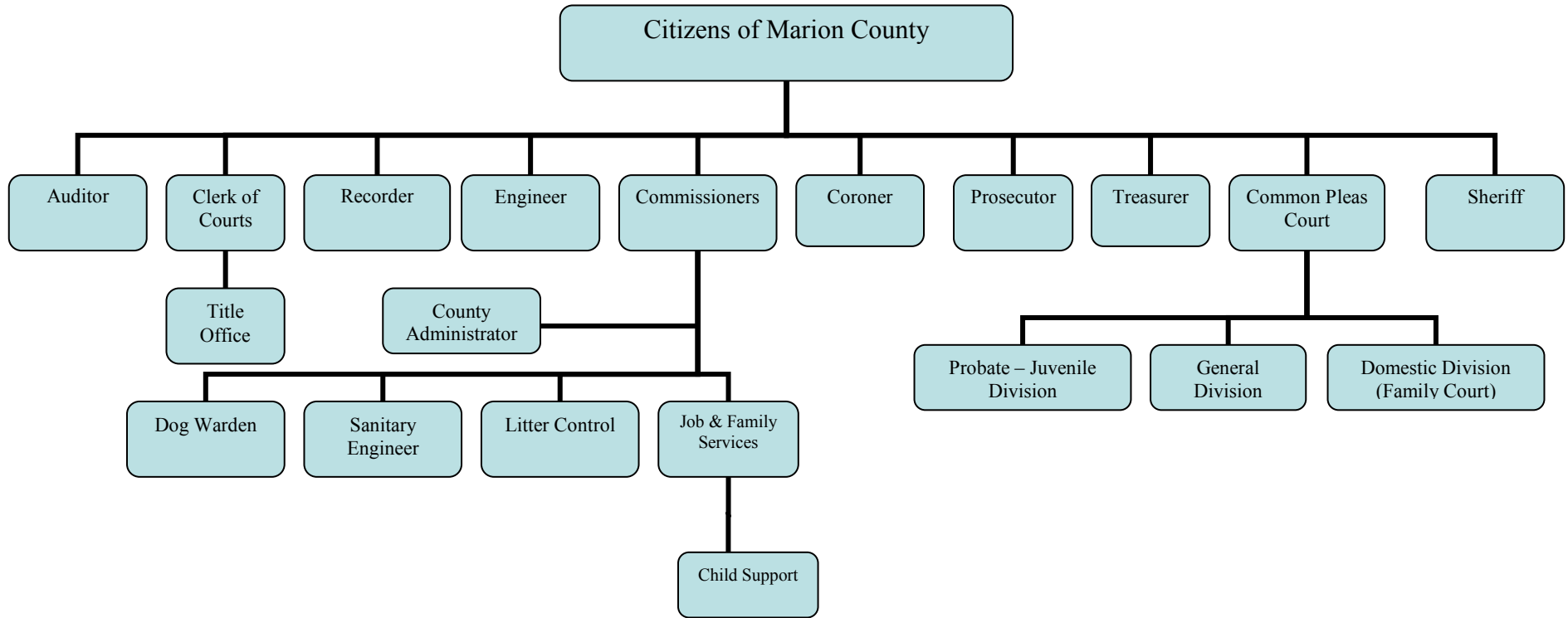
LITTER CONTROL

Angela Carbetta

VETERANS SERVICE

Richard Reish

MARION COUNTY, OHIO ORGANIZATIONAL CHART



ix

OFFICERS AND APPOINTED BOARD

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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Marion County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2007

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



A handwritten signature in black ink, appearing to read "M. L. Post".

President

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

Executive Director

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**FINANCIAL
SECTION**



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio, (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Marca Industries, Inc., the County's discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Marca Industries, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Mental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



Mary Taylor, CPA
Auditor of State

June 10, 2009

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

The discussion and analysis of Marion County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2008. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

USING THIS ANNUAL REPORT

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

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

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

REPORTING THE COUNTY AS A WHOLE

The statement of net assets and the statement of activities reflect how the County did financially during 2008. These statements include all assets and liabilities using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

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

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

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

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

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

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net assets for 2008 and 2007.

Table 1
Net Assets

	Governmental Activities		Business-Type Activity		Total	
	2008	2007	2008	2007	2008	2007
<u>Assets</u>						
Current and Other Assets	\$46,125,709	\$47,161,535	\$3,240,683	\$3,096,957	\$49,366,392	\$50,258,492
Capital Assets, Net	57,595,512	57,342,535	8,418,045	8,434,507	66,013,557	65,777,042
Total Assets	103,721,221	104,504,070	11,658,728	11,531,464	115,379,949	116,035,534
<u>Liabilities</u>						
Current and Other Liabilities	13,464,735	12,812,636	41,599	42,075	13,506,334	12,854,711
Long-Term Liabilities	12,771,996	13,241,386	2,600,263	2,739,320	15,372,259	15,980,706
Total Liabilities	26,236,731	26,054,022	2,641,862	2,781,395	28,878,593	28,835,417
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	49,826,270	49,187,346	5,906,949	5,784,359	55,733,219	54,971,705
Restricted	23,939,861	24,050,007	0	0	23,939,861	24,050,007
Unrestricted	3,718,359	5,212,695	3,109,917	2,965,710	6,828,276	8,178,405
Total Net Assets	\$77,484,490	\$78,450,048	\$9,016,866	\$8,750,069	\$86,501,356	\$87,200,117

Total net assets for governmental activities and business-type activities did not change significantly from the prior year. As reflected in the above table, there was little change in assets, liabilities, or net assets; however, unrestricted net assets for governmental activities decreased almost 29 percent due to spending cash for the purchase of easements, along with paying for general operating costs.

Table 2 reflects the change in net assets for 2008 and 2007.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activity		Total	
	2008	2007	2008	2007	2008	2007
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$5,516,402	\$10,286,098	\$1,116,408	\$1,172,195	\$6,632,810	\$11,458,293
Operating Grants, Contributions, and Interest	22,813,933	22,345,531	0	0	22,813,933	22,345,531
Capital Grants, Contributions, and Interest	664,952	1,368,720	350,109	292,385	1,015,061	1,661,105
Total Program Revenues	28,995,287	34,000,349	1,466,517	1,464,580	30,461,804	35,464,929

(continued)

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

Table 2
Change in Net Assets
(continued)

	Governmental Activities		Business-Type Activity		Total	
	2008	2007	2008	2007	2008	2007
General Revenues						
Property Taxes	\$7,526,405	\$8,687,189	\$0	\$0	\$7,526,405	\$8,687,189
Sales Taxes	6,814,459	7,151,124	0	0	6,814,459	7,151,124
Grants and Entitlements not Restricted to Other Programs	2,019,962	1,818,914	0	0	2,019,962	1,818,914
Interest	1,495,344	2,035,081	35,204	37,167	1,530,548	2,072,248
Other	2,236,183	1,321,586	1,210	7,345	2,237,393	1,328,931
Total General Revenues	20,092,353	21,013,894	36,414	44,512	20,128,767	21,058,406
Total Revenues	49,087,640	55,014,243	1,502,931	1,509,092	50,590,571	56,523,335
<u>Program Expenses</u>						
General Government						
Legislative and Executive	7,196,431	6,865,354	0	0	7,196,431	6,865,354
Intergovernmental	216,287	178,628	0	0	216,287	178,628
Judicial	2,464,592	2,160,259	0	0	2,464,592	2,160,259
Public Safety	11,105,738	9,906,723	0	0	11,105,738	9,906,723
Intergovernmental	3,600	0	0	0	3,600	0
Public Works	5,186,406	3,186,953	0	0	5,186,406	3,186,953
Intergovernmental	0	830,770	0	0	0	830,770
Health	6,616,909	7,928,161	0	0	6,616,909	7,928,161
Intergovernmental	1,062,532	1,087,960	0	0	1,062,532	1,087,960
Human Services	15,488,136	14,559,161	0	0	15,488,136	14,559,161
Economic Development						
Intergovernmental	0	2,633,911	0	0	0	2,633,911
Conservation and Recreation	20,500	13,000	0	0	20,500	13,000
Intergovernmental	175,750	185,000	0	0	175,750	185,000
Interest and Fiscal Charges	516,317	484,721	0	0	516,317	484,721
Sewer District	0	0	1,236,134	1,164,820	1,236,134	1,164,820
Total Expenses	50,053,198	50,020,601	1,236,134	1,164,820	51,289,332	51,185,421
Excess of Revenues Over (Under) Expenses Before Transfers	(965,558)	4,993,642	266,797	344,272	(698,761)	5,337,914
Transfers	0	(96,243)	0	96,243	0	0
Change in Net Assets	(965,558)	4,897,399	266,797	440,515	(698,761)	5,337,914
Net Assets at Beginning of Year	78,450,048	73,552,649	8,750,069	8,309,554	87,200,117	81,862,203
Net Assets at End of Year	\$77,484,490	\$78,450,048	\$9,016,866	\$8,750,069	\$86,501,356	\$87,200,117

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

For governmental activities, the most significant change in program revenues from the prior year was in capital grants, contributions, and interest. In 2007, a developer contributed a road, in the amount of \$539,549. Note, however, the change in charges for services. This was due to not recording the full receivable for payment in lieu of taxes in the prior year and the resulting restatement. For general revenues, property taxes decreased from a decrease in tangible personal property tax collections due to the elimination of this tax by the State. A poor economy and faltering interest rates during 2008 reduced interest revenues.

The most significant changes in expenses for governmental activities were for public safety, public works, and health. In 2008, the Sheriff's department paid for an increase in the number of inmates held at the Multi-County Corrections Center, along with an increase in per diem bed rates for each inmate. Felony delinquent care costs almost doubled in 2008 from an increase in child placement in residential treatment centers for drug abuse, sexual abuse, and behavioral problems. For public works, much of the work performed in 2008 was routine road maintenance activities and noncapital in nature; however, the work performed in 2007 was capitalized. There was a significant decrease in health expenses from transferring students who were enrolled with the Department of Mental Retardation and Developmental Disabilities to public education institutions. Also note the change for economic development expenses. This too is related to the payment in lieu of taxes issue and the related liability to the school district.

Revenues and expenses for business-type activities changed very little.

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

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2008	2007	2008	2007
General Government				
Legislative and Executive	\$7,196,431	\$6,865,354	\$4,633,695	\$4,175,738
Intergovernmental	216,287	178,628	216,287	178,628
Judicial	2,464,592	2,160,259	1,284,275	820,536
Public Safety	11,105,738	9,906,723	7,109,054	5,937,141
Intergovernmental	3,600	0	3,600	0
Public Works	5,186,406	3,186,953	8,713	(2,719,424)
Intergovernmental	0	830,770	0	830,770
Health	6,616,909	7,928,161	2,740,571	5,021,025
Intergovernmental	1,062,532	1,087,960	1,062,532	1,087,960
Human Services	15,488,136	14,559,161	3,340,402	1,962,898
Economic Development	0	0	(14,571)	(1,934,602)
Intergovernmental	0	2,633,911	0	0

(continued)

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

Table 3
Governmental Activities
(continued)

	Total Cost of Services		Net Cost of Services	
	2008	2007	2008	2007
Conservation and Recreation	\$20,500	\$13,000	(\$18,714)	(\$10,139)
Intergovernmental	175,750	185,000	175,750	185,000
Interest and Fiscal Charges	516,317	484,721	516,317	484,721
Total Expenses	\$50,053,198	\$50,020,601	\$21,057,911	\$16,020,252

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

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

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

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

Although the total cost of services maintained relatively the same, the amount received from program revenues decreased from significant capital contributions received in 2007 for public works. In addition, economic development expenses in 2007 occurred from entering into an agreement with the River Valley Local School District to pay for the real estate property tax revenue lost when the County had entered into agreements with developers that exempted property from real estate property taxes for up to thirty years.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Mental Disabilities, and Tax Incremental Financing funds. Fund balance in the General Fund decreased 22 percent. Revenues decreased by 5 percent in 2008; whereas, expenditures increased 11 percent. The County had a reduction in property taxes from a decrease in tangible personal property taxes due to the State eliminating this tax. The poor economy led to a reduction in sales taxes, a drop in charges for services due to fewer home sales, and lower interest rates resulting in lower interest revenue. Expenditures increased due to a general increase in most programs as well as over \$510,000 in capital outlay expenditures compared to none in the prior year.

Revenues decreased 6 percent in the Job and Family Services Fund due to fewer State resources. Although expenditures only increased a modest 3 percent, the combined reduction in revenues and increase in expenditures led to an 18 percent overall decrease in fund balance.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

Fund balance in the Mental Disabilities Fund increased by 22 percent. During 2008, the department eliminated the employment of all teachers by mid-March and all students were transferred to public education institutions.

Fund balance in the Tax Incremental Financing Fund decreased 15 percent due, in large part, to amounts owed to reimburse school districts resulting from tax exemption agreements.

The changes in fund balance for the Motor Vehicle Gasoline Tax and Children Services funds were not significant.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

The County's enterprise fund is the Sewer District fund. Although the fund had a slight operating loss, there was an increase in net assets due to contributions from developers.

BUDGETARY HIGHLIGHTS

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund. Changes from the original budget to final budget and from the final budget to actual revenues were not significant. Changes in appropriations from the original budget to the final budget increased by 12 percent. The majority of the increase was from the retirement of employees, an increase in inmate housing costs, and adding for capital outlay activities. Changes from the final budget to actual expenditures were not significant.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2008, was \$49,826,270 and \$5,906,949, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; vehicles; and sewer lines. The primary additions for government activities included road and bridge improvements, additional vehicles, and construction in progress. Disposals were not significant. For business-type activities, the primary additions were sewer lines, there were no disposals. Additional information regarding the County's capital assets can be found in Note 11 to the basic financial statements.

At December 31, 2008, the County's outstanding debt included \$4,075,000 in bond anticipation notes, \$10,741,456 in general obligation bonds, \$36,722 in special assessment bonds, and \$390,814 in Issue II loans. Of this amount, \$2,567,860 will be repaid from the business-type activity.

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

CURRENT ISSUES

The County paid \$110,000 on the Legacy Crossing general obligation note that was due on April 29, 2009, leaving a remaining balance to rollover of \$2,375,000. The new note has an interest rate of 2 percent and will mature on April 27, 2010.

REQUEST FOR INFORMATION

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

Marion County, Ohio
Statement of Net Assets
Primary Government as of December 31, 2008
Component Unit as of June 30, 2008

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	Marca Industries
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$25,879,927	\$2,873,314	\$28,753,241	\$0
Cash and Cash Equivalents in Segregated Accounts	19,794	0	19,794	25,908
Cash and Cash Equivalents with Fiscal Agent	154,396	0	154,396	5,769
Investments in Segregated Accounts	0	0	0	42,188
Accounts Receivable	70,465	309,534	379,999	109,750
Sales Taxes Receivable	1,675,921	0	1,675,921	0
Accrued Interest Receivable	252,161	0	252,161	0
Due from Other Governments	5,227,487	0	5,227,487	0
Internal Balances	(1,071)	1,071	0	0
Prepaid Items	0	0	0	11,819
Materials and Supplies Inventory	0	0	0	18,536
Property Taxes Receivable	8,186,386	0	8,186,386	0
Loans Receivable	88,469	0	88,469	0
Payment in Lieu of Taxes Receivable	4,315,895	0	4,315,895	0
Special Assessments Receivable	118,907	0	118,907	0
Workers' Compensation Deposit	0	0	0	1,000
Unamortized Issuance Costs	136,972	56,764	193,736	0
Nondepreciable Capital Assets	9,348,418	177,568	9,525,986	0
Depreciable Capital Assets, Net	48,247,094	8,240,477	56,487,571	107,420
Total Assets	103,721,221	11,658,728	115,379,949	322,390
<u>Liabilities</u>				
Accrued Wages Payable	543,592	11,562	555,154	33,477
Accounts Payable	608,310	12,622	620,932	15,204
Contracts Payable	15,071	0	15,071	0
Retainage Payable	21,554	0	21,554	0
Due to Other Governments	740,082	9,889	749,971	0
Due to External Party	13,339	0	13,339	0
Deposits Held and Due to Others	0	0	0	5,769
Claims Payable	22,370	0	22,370	0
Accrued Interest Payable	83,542	7,526	91,068	0
Notes Payable	4,075,000	0	4,075,000	0
Deferred Revenue	7,341,875	0	7,341,875	0
Long-Term Liabilities				
Due Within One Year	1,281,058	155,952	1,437,010	22,698
Due in More Than One Year	11,490,938	2,444,311	13,935,249	34,567
Total Liabilities	26,236,731	2,641,862	28,878,593	111,715
<u>Net Assets</u>				
Invested in Capital Assets, Net of Related Debt	49,826,270	5,906,949	55,733,219	50,155
Restricted for:				
Debt Service	663,210	0	663,210	0
Capital Projects	4,198,953	0	4,198,953	0
Public Safety	2,237,423	0	2,237,423	0
Public Works	2,428,444	0	2,428,444	0
Health	6,538,089	0	6,538,089	0
Human Services	6,541,190	0	6,541,190	0
Other Purposes	1,332,552	0	1,332,552	0
Unrestricted	3,718,359	3,109,917	6,828,276	160,520
Total Net Assets	\$77,484,490	\$9,016,866	\$86,501,356	\$210,675

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Activities
Primary Government For the Year Ended December 31, 2008
Component Unit For the Year Ended June 30, 2008

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$7,196,431	\$2,498,120	\$64,616	\$0
Intergovernmental	216,287	0	0	0
Judicial	2,464,592	1,072,416	107,901	0
Public Safety	11,105,738	1,251,612	2,745,072	0
Intergovernmental	3,600	0	0	0
Public Works	5,186,406	186,053	4,380,473	611,167
Health	6,616,909	199,381	3,676,957	0
Intergovernmental	1,062,532	0	0	0
Human Services	15,488,136	308,820	11,838,914	0
Economic Development	0	0	0	14,571
Conservation and Recreation	20,500	0	0	39,214
Intergovernmental	175,750	0	0	0
Interest and Fiscal Charges	516,317	0	0	0
Total Governmental Activities	50,053,198	5,516,402	22,813,933	664,952
<u>Business-Type Activity</u>				
Sewer District	1,236,134	1,116,408	0	350,109
Total Primary Government	\$51,289,332	\$6,632,810	\$22,813,933	\$1,015,061
<u>Component Unit</u>				
Marca Industries	\$809,350	\$742,039	\$60,617	\$0

General Revenues

Property Taxes Levied for
 General Operating
 Health-Mental Health
 Health-Mental Retardation and Developmental Disabilities
 Health-Marca Capital
 Human Services-Children Services
 Human Services-Senior Service
Sales Taxes
Grants and Entitlements not Restricted to Other Programs
Interest
Other
Total General Revenues
Change in Net Assets
Net Assets at Beginning of Year - Restated (Note 3)
Net Assets at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets

Primary Government		Component Unit	
Governmental Activities	Business-Type Activity	Total	Marca Industries
(\$4,633,695)	\$0	(\$4,633,695)	\$0
(216,287)	0	(216,287)	0
(1,284,275)	0	(1,284,275)	0
(7,109,054)	0	(7,109,054)	0
(3,600)	0	(3,600)	0
(8,713)	0	(8,713)	0
(2,740,571)	0	(2,740,571)	0
(1,062,532)	0	(1,062,532)	0
(3,340,402)	0	(3,340,402)	0
14,571	0	14,571	0
18,714	0	18,714	0
(175,750)	0	(175,750)	0
(516,317)	0	(516,317)	0
(21,057,911)	0	(21,057,911)	0
0	230,383	230,383	0
(21,057,911)	230,383	(20,827,528)	0
0	0	0	(6,694)
2,106,870	0	2,106,870	0
805,129	0	805,129	0
2,444,211	0	2,444,211	0
252,609	0	252,609	0
1,273,788	0	1,273,788	0
643,798	0	643,798	0
6,814,459	0	6,814,459	0
2,019,962	0	2,019,962	0
1,495,344	35,204	1,530,548	(5,639)
2,236,183	1,210	2,237,393	5,938
20,092,353	36,414	20,128,767	299
(965,558)	266,797	(698,761)	(6,395)
78,450,048	8,750,069	87,200,117	217,070
<u>\$77,484,490</u>	<u>\$9,016,866</u>	<u>\$86,501,356</u>	<u>\$210,675</u>

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2008

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$5,311,767	\$1,247,855	\$462,619
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0		0
Accounts Receivable	42,305	1,177	5,250
Sales Taxes Receivable	1,675,921	0	0
Accrued Interest Receivable	252,161	0	0
Due from Other Governments	964,824	35,507	2,073,339
Interfund Receivable	446,846	191	1,066
Property Taxes Receivable	2,288,869	0	0
Loans Receivable	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$10,982,693</u>	<u>\$1,284,730</u>	<u>\$2,542,274</u>
<u>Liabilities and Fund Balances</u>			
<u>Liabilities</u>			
Accrued Wages Payable	\$208,750	\$76,745	\$47,730
Accounts Payable	104,697	209,589	79,028
Contracts Payable	0	0	0
Retainage Payable	21,554	0	0
Due to Other Governments	263,919	113,121	173,867
Interfund Payable	468	288	0
Due to External Party	0	352	0
Claims Payable	22,370	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Deferred Revenue	4,493,959	35,507	1,596,642
Total Liabilities	<u>5,115,717</u>	<u>435,602</u>	<u>1,897,267</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	492,615	177,392	276
Reserved for Interfund Receivable	405,780	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Reported in			
General Fund	4,968,581	0	0
Special Revenue Funds	0	671,736	644,731
Debt Service Fund	0	0	0
Capital Projects Funds (Deficit)	0	0	0
Total Fund Balances (Deficit)	<u>5,866,976</u>	<u>849,128</u>	<u>645,007</u>
Total Liabilities and Fund Balances	<u>\$10,982,693</u>	<u>\$1,284,730</u>	<u>\$2,542,274</u>

See accompanying notes to the basic financial statements

Children Services	Mental Disabilities	Tax Incremental Financing	Other Governmental	Total Governmental Funds
\$4,858,648	\$5,791,111	\$105,865	\$8,102,062	\$25,879,927
17,422	0	0	2,372	19,794
0	154,396	0	0	154,396
3,947	12,267	0	5,519	70,465
0	0	0	0	1,675,921
0	0	0	0	252,161
336,744	581,133	0	1,235,940	5,227,487
5,040	0	0	278,199	731,342
1,385,258	2,656,620	0	1,855,639	8,186,386
0	0	0	88,469	88,469
0	0	4,315,895	0	4,315,895
0	0	0	118,907	118,907
<u>\$6,607,059</u>	<u>\$9,195,527</u>	<u>\$4,421,760</u>	<u>\$11,687,107</u>	<u>\$46,721,150</u>
\$53,706	\$78,068	\$0	\$78,593	\$543,592
62,156	37,324	0	115,516	608,310
0	0	0	15,071	15,071
0	0	0	0	21,554
44,800	72,713	0	71,662	740,082
167	0	0	731,490	732,413
0	0	0	12,987	13,339
0	0	0	0	22,370
0	0	6,730	9,843	16,573
0	0	800,000	900,000	1,700,000
1,623,809	3,202,901	4,315,895	2,957,019	18,225,732
<u>1,784,638</u>	<u>3,391,006</u>	<u>5,122,625</u>	<u>4,892,181</u>	<u>22,639,036</u>
69	1,164,033	270	529,357	2,364,012
0	0	0	273,626	679,406
0	0	0	80,135	80,135
0	0	0	0	4,968,581
4,822,352	4,640,488	0	3,623,618	14,402,925
0	0	0	693,689	693,689
0	0	(701,135)	1,594,501	893,366
<u>4,822,421</u>	<u>5,804,521</u>	<u>(700,865)</u>	<u>6,794,926</u>	<u>24,082,114</u>
<u>\$6,607,059</u>	<u>\$9,195,527</u>	<u>\$4,421,760</u>	<u>\$11,687,107</u>	<u>\$46,721,150</u>

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Marion County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Assets of Governmental Activities
 December 31, 2008

Total Governmental Fund Balances \$24,082,114

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 57,595,512

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

Accounts Receivable	18,801	
Sales Taxes Receivable	1,167,327	
Accrued Interest Receivable	226,518	
Due from Other Governments	4,188,312	
Interfund Receivable	3,586	
Property Taxes Receivable	844,511	
Payment in Lieu of Taxes Receivable	4,315,895	
Special Assessments Receivable	118,907	
		10,883,857

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 136,972

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

Accrued Interest Payable	(66,969)	
Notes Payable	(2,375,000)	
General Obligation Bonds Payable	(8,531,456)	
Special Assessment Bonds Payable	(36,722)	
Issue II Loans Payable	(32,954)	
Payments Due to School District	(2,488,268)	
Compensated Absences Payable	(1,682,596)	
		(15,213,965)

Net Assets of Governmental Activities \$77,484,490

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2008

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Revenues</u>			
Property Taxes	\$2,070,564	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	6,979,528	0	0
Special Assessments	0	0	0
Charges for Services	2,921,817	248,303	65,979
Licenses and Permits	3,627	0	0
Fines and Forfeitures	492,021	0	33,518
Intergovernmental	2,222,516	8,297,289	4,413,569
Interest	1,437,907	0	9,115
Other	479,489	4,734	315,435
Total Revenues	16,607,469	8,550,326	4,837,616
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	5,694,620	0	0
Intergovernmental	216,287	0	0
Judicial	1,926,180	0	0
Public Safety	7,761,844	0	0
Intergovernmental	3,600	0	0
Public Works	20,325	0	4,869,150
Health	274,677	0	0
Intergovernmental	0	0	0
Human Services	354,297	9,024,550	0
Economic Development			
Intergovernmental	0	0	0
Conservation and Recreation	13,000	0	0
Intergovernmental	205,750	0	0
Capital Outlay	510,099	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	16,980,679	9,024,550	4,869,150
Excess of Revenues Over (Under) Expenditures	(373,210)	(474,224)	(31,534)
<u>Other Financing Sources (Uses)</u>			
Notes Issued	0	0	0
Transfers - In	0	291,408	0
Transfers - Out	(1,323,505)	0	(16,477)
Total Other Financing Sources (Uses)	(1,323,505)	291,408	(16,477)
Changes in Fund Balances	(1,696,715)	(182,816)	(48,011)
Fund Balances (Deficit) at Beginning of Year	7,563,691	1,031,944	693,018
Fund Balances (Deficit) at End of Year	\$5,866,976	\$849,128	\$645,007

See accompanying notes to the basic financial statements

Children Services	Mental Disabilities	Tax Incremental Financing	Other Governmental	Total Governmental Funds
\$1,254,498	\$2,405,409	\$0	\$1,672,242	\$7,402,713
0	0	252,618	0	252,618
0	0	0	0	6,979,528
0	0	0	102,750	102,750
60,517	0	0	1,299,993	4,596,609
0	0	0	165,975	169,602
0	0	0	116,720	642,259
2,184,836	3,232,057	0	4,882,962	25,233,229
218	0	14,571	19,578	1,481,389
153,056	1,046,790	15,095	211,861	2,226,460
<u>3,653,125</u>	<u>6,684,256</u>	<u>282,284</u>	<u>8,472,081</u>	<u>49,087,157</u>
0	0	0	519,895	6,214,515
0	0	0	0	216,287
0	0	0	425,134	2,351,314
0	0	0	3,171,871	10,933,715
0	0	0	0	3,600
0	0	0	229,489	5,118,964
0	5,656,530	0	154,317	6,085,524
0	0	0	1,062,532	1,062,532
3,989,242	0	0	2,117,354	15,485,443
0	0	145,643	0	145,643
0	0	0	0	13,000
0	0	0	0	205,750
0	0	0	1,441,845	1,951,944
0	0	2,485,000	481,477	2,966,477
0	0	128,813	402,358	531,171
<u>3,989,242</u>	<u>5,656,530</u>	<u>2,759,456</u>	<u>10,006,272</u>	<u>53,285,879</u>
<u>(336,117)</u>	<u>1,027,726</u>	<u>(2,477,172)</u>	<u>(1,534,191)</u>	<u>(4,198,722)</u>
0	0	2,375,000	0	2,375,000
0	0	8,549	1,174,100	1,474,057
0	0	0	(134,075)	(1,474,057)
<u>0</u>	<u>0</u>	<u>2,383,549</u>	<u>1,040,025</u>	<u>2,375,000</u>
(336,117)	1,027,726	(93,623)	(494,166)	(1,823,722)
<u>5,158,538</u>	<u>4,776,795</u>	<u>(607,242)</u>	<u>7,289,092</u>	<u>25,905,836</u>
<u>\$4,822,421</u>	<u>\$5,804,521</u>	<u>(\$700,865)</u>	<u>\$6,794,926</u>	<u>\$24,082,114</u>

Marion County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2008

Changes in Fund Balances - Total Governmental Funds (\$1,823,722)

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

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

Capital Outlay - Nondepreciable Capital Assets	632,105	
Capital Outlay - Depreciable Capital Assets	2,087,342	
Capital Contributions - Depreciable Capital Assets	8,000	
Depreciation	<u>(2,410,245)</u>	317,202

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (64,225)

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

Property Taxes	123,692	
Payment in Lieu of Taxes	(252,618)	
Sales Taxes	(165,069)	
Special Assessments	(17,799)	
Charges for Services	22,981	
Intergovernmental	210,597	
Interest	60,147	
Other	<u>10,552</u>	(7,517)

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

Notes Payable	2,485,000	
General Obligation Bonds Payable	428,238	
Special Assessment Bonds Payable	36,762	
Issue II Loans Payable	16,477	
Payments Due to School District	<u>145,643</u>	3,112,120

Note proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net assets. (2,375,000)

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

Accrued Interest Payable	40,426	
Amortization of Premium	3,621	
Amortization of Accounting Loss	<u>(22,081)</u>	21,966

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

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (139,270)

Change in Net Assets of Governmental Activities (\$965,558)

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,013,086	\$2,013,086	\$2,067,549	\$54,463
Sales Taxes	7,000,000	7,000,000	6,990,277	(9,723)
Charges for Services	3,249,069	3,310,307	3,017,219	(293,088)
Licenses and Permits	4,815	4,815	3,652	(1,163)
Fines and Forfeitures	144,000	144,000	481,946	337,946
Intergovernmental	2,179,282	2,179,282	2,266,828	87,546
Interest	1,505,000	1,505,000	1,541,226	36,226
Other	141,355	177,355	448,224	270,869
Total Revenues	16,236,607	16,333,845	16,816,921	483,076
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	5,782,741	5,951,791	5,352,434	599,357
Judicial	1,964,409	2,065,187	2,000,370	64,817
Public Safety	7,114,538	7,935,364	7,863,732	71,632
Public Works	14,375	18,037	17,391	646
Health	312,974	330,485	319,705	10,780
Human Services	350,842	364,323	350,258	14,065
Conservation and Recreation	13,000	13,000	13,000	0
Other	683,304	713,049	499,559	213,490
Capital Outlay	0	767,846	672,949	94,897
Intergovernmental	343,146	425,637	425,637	0
Total Expenditures	16,579,329	18,584,719	17,515,035	1,069,684
Excess of Revenues Under Expenditures	(342,722)	(2,250,874)	(698,114)	1,552,760
<u>Other Financing Sources (Uses)</u>				
Advances - In	75,000	75,000	285,049	210,049
Advances - Out	(15,000)	(170,431)	(152,980)	17,451
Transfers - In	25,900	45,900	45,841	(59)
Transfers - Out	(1,263,078)	(1,323,598)	(1,314,956)	8,642
Total Other Financing Sources (Uses)	(1,177,178)	(1,373,129)	(1,137,046)	236,083
Changes in Fund Balance	(1,519,900)	(3,624,003)	(1,835,160)	1,788,843
Fund Balance at Beginning of Year	5,910,951	5,910,951	5,910,951	0
Prior Year Encumbrances Appropriated	378,735	378,735	378,735	0
Fund Balance at End of Year	\$4,769,786	\$2,665,683	\$4,454,526	\$1,788,843

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$300,000	\$300,000	\$248,303	(\$51,697)
Intergovernmental	9,486,500	9,486,500	8,541,524	(944,976)
Other	7,000	7,000	4,633	(2,367)
Total Revenues	9,793,500	9,793,500	8,794,460	(999,040)
<u>Expenditures</u>				
Current				
Human Services	9,610,152	10,529,596	9,358,269	1,171,327
Excess of Revenues Over (Under) Expenditures	183,348	(736,096)	(563,809)	172,287
<u>Other Financing Sources</u>				
Transfers - In	300,000	300,000	291,408	(8,592)
Changes in Fund Balance	483,348	(436,096)	(272,401)	163,695
Fund Balance at Beginning of Year	752,121	752,121	752,121	0
Prior Year Encumbrances Appropriated	453,652	453,652	453,652	0
Fund Balance at End of Year	\$1,689,121	\$769,677	\$933,372	\$163,695

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$60,000	\$60,000	\$73,584	\$13,584
Fines and Forfeitures	20,000	20,000	33,295	13,295
Intergovernmental	4,145,000	4,145,000	4,142,129	(2,871)
Interest	10,000	10,000	9,115	(885)
Other	80,000	80,000	315,087	235,087
Total Revenues	4,315,000	4,315,000	4,573,210	258,210
<u>Expenditures</u>				
Current				
Public Works	5,194,817	5,006,253	4,941,361	64,892
Excess of Revenues Under Expenditures	(879,817)	(691,253)	(368,151)	323,102
<u>Other Financing Uses</u>				
Transfers - Out	(50,000)	(24,818)	(24,818)	0
Changes in Fund Balance	(929,817)	(716,071)	(392,969)	323,102
Fund Balance at Beginning of Year	492,426	492,426	492,426	0
Prior Year Encumbrances Appropriated	224,146	224,146	224,146	0
Fund Balance (Deficit) at End of Year	(\$213,245)	\$501	\$323,603	\$323,102

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$1,300,000	\$1,300,000	\$1,261,612	(\$38,388)
Charges for Services	38,250	38,250	58,026	19,776
Intergovernmental	2,398,000	2,398,000	2,142,955	(255,045)
Other	36,000	36,000	151,096	115,096
Total Revenues	3,772,250	3,772,250	3,613,689	(158,561)
<u>Expenditures</u>				
Current				
Human Services	4,126,800	4,474,667	3,959,761	514,906
Excess of Revenues Under Expenditures	(354,550)	(702,417)	(346,072)	356,345
<u>Other Financing Uses</u>				
Transfers - Out	(15,000)	(15,000)	0	15,000
Changes in Fund Balance	(369,550)	(717,417)	(346,072)	371,345
Fund Balance at Beginning of Year	5,083,704	5,083,704	5,083,704	0
Prior Year Encumbrances Appropriated	342	342	342	0
Fund Balance at End of Year	\$4,714,496	\$4,366,629	\$4,737,974	\$371,345

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Disabilities Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$2,365,000	\$2,365,000	\$2,415,278	\$50,278
Intergovernmental	3,455,000	3,455,574	3,486,651	31,077
Other	860,300	860,970	1,149,078	288,108
Total Revenues	6,680,300	6,681,544	7,051,007	369,463
<u>Expenditures</u>				
Current				
Health	9,598,118	10,463,171	6,825,097	3,638,074
Changes in Fund Balance	(2,917,818)	(3,781,627)	225,910	4,007,537
Fund Balance at Beginning of Year	4,008,250	4,008,250	4,008,250	0
Prior Year Encumbrances Appropriated	236,118	236,118	236,118	0
Fund Balance at End of Year	<u>\$1,326,550</u>	<u>\$462,741</u>	<u>\$4,470,278</u>	<u>\$4,007,537</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fund Net Assets
Enterprise Fund
December 31, 2008

	Sewer District
<u>Assets</u>	
<u>Current Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$2,873,314
Accounts Receivable	309,534
Interfund Receivable	1,071
	3,183,919
<u>Noncurrent Assets</u>	
Unamortized Issuance Costs	56,764
Nondepreciable Capital Assets	177,568
Depreciable Capital Assets, Net	8,240,477
	8,474,809
Total Current Assets	3,183,919
Total Noncurrent Assets	8,474,809
Total Assets	11,658,728
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accrued Wages Payable	11,562
Accounts Payable	12,622
Due to Other Governments	9,889
Accrued Interest Payable	7,526
General Obligation Bonds Payable	100,000
Issue II Loans Payable	41,621
Compensated Absences Payable	14,331
	197,551
Total Current Liabilities	197,551
<u>Noncurrent Liabilities</u>	
General Obligation Bonds Payable	2,110,000
Issue II Loans Payable	316,239
Compensated Absences Payable	18,072
	2,444,311
Total Long-Term Liabilities	2,444,311
Total Liabilities	2,641,862
<u>Net Assets</u>	
Invested in Capital Assets, Net of Related Debt	5,906,949
Unrestricted	3,109,917
	9,016,866
Total Net Assets	\$9,016,866

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenses, and Change in Fund Net Assets
Enterprise Fund
For the Year Ended December 31, 2008

	Sewer District
<u>Operating Revenues</u>	
Charges for Services	\$1,116,408
Other	1,210
Total Operating Revenues	1,117,618
<u>Operating Expenses</u>	
Personal Services	378,330
Fringe Benefits	57,618
Materials and Supplies	32,986
Contractual Services	237,776
Depreciation	340,205
Other	93,356
Total Operating Expenses	1,140,271
Operating Loss	(22,653)
<u>Non-Operating Revenues (Expenses)</u>	
Interest Revenue	35,204
Interest Expense	(95,863)
Total Non-Operating Revenues (Expenses)	(60,659)
Loss Before Contributions	(83,312)
Capital Contributions	350,109
Change in Net Assets	266,797
Net Assets at Beginning of Year	8,750,069
Net Assets at End of Year	\$9,016,866

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2008

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,121,610
Cash Received from Other Revenues	1,210
Cash Payments for Personal Services	(371,713)
Cash Payments for Fringe Benefits	(58,155)
Cash Payments for Materials and Supplies	(36,707)
Cash Payments for Contractual Services	(237,776)
Cash Payments for Other Expenses	(93,356)
	325,113
Net Cash Provided by Operating Activities	325,113
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of Capital Assets	(21,983)
Cash Received from Tap-In Fees	48,349
Cash Payments for Principal on General Obligation Bonds	(100,000)
Cash Payments for Interest on General Obligation Bonds	(93,565)
Cash Payments for Principal on Issue II Loans	(41,621)
	(208,820)
Net Cash Used for Capital and Related Financing Activities	(208,820)
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	35,204
	35,204
Net Increase in Cash and Cash Equivalents	151,497
Cash and Cash Equivalents at Beginning of Year	2,721,817
	2,721,817
Cash and Cash Equivalents at End of Year	\$2,873,314
<u>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities</u>	
Operating Loss	(\$22,653)
<u>Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities</u>	
Depreciation	340,205
Changes in Assets and Liabilities	
Decrease in Accounts Receivable	5,009
Decrease in Interfund Receivable	193
Increase in Accrued Wages Payable	3,429
Decrease in Accounts Payable	(3,721)
Increase in Due to Other Governments	87
Increase in Compensated Absences Payable	2,564
	340,205
Net Cash Provided by Operating Activities	\$325,113
<u>Non-Cash Capital Related Transactions</u>	
During 2008, developers contributed capital assets, in the amount of \$301,760.	

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2008

Assets

Equity in Pooled Cash and Cash Equivalents	\$7,926,780
Cash and Cash Equivalents in Segregated Accounts	894,090
Due from Other Governments	2,993,838
Due from External Party	13,339
Property Taxes Receivable	34,754,187
Special Assessments Receivable	1,708,620
	<hr/>
Total Assets	<u>\$48,290,854</u>

Liabilities

Due to Employees	\$6,834
Due to Other Governments	41,754,621
Undistributed Assets	5,175,796
Deposits Held and Due to Others	899,429
Payroll Withholdings	454,174
	<hr/>
Total Liabilities	<u>\$48,290,854</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 1 - DESCRIPTION OF MARION COUNTY AND THE REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Joint Ventures - The County participates in three joint ventures; the Marion-Crawford Mental Health Board, Marion-Hardin Corrections Commission, and Northland Homes and Properties, Inc. (See Note 21)

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

Mental Disabilities Fund - This fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources are a county-wide property tax levy and state and federal grants.

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Proprietary Fund

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2008. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2008, but were levied to finance 2009 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

Expenses/Expenditures

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

During 2008, the County invested in nonnegotiable certificates of deposit and STAR Ohio. Nonnegotiable certificates of deposit are reported at cost. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2008.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 2008 was \$1,437,907, which includes \$1,274,381, assigned from other County funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

G. Loans Receivable

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

H. Capital Assets

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

I. Interfund Receivables/Payables

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

J. Compensated Absences

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

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

K. Accrued Liabilities and Long-Term Obligations

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

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

L. Unamortized Issuance Costs and Premiums

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

M. Unamortized Loss on Advance Refunding

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

N. Net Assets

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

O. Fund Balance Reserves

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

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise fund. For the County, these revenues are charges for services for sanitary sewer and storm water runoff. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating.

Q. Capital Contributions

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

R. Internal Activity

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

S. Estimates

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

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

A. Change in Accounting Principles

For 2008, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations", GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets", and GASB Statement No. 52 "Land and Other Real Estate Held as Investments by Endowments".

GASB Statement No. 49 establishes accounting and financial reporting requirements for pollution remediation obligations by requiring more timely and complete reporting of the obligations and by requiring all governments to account for pollution remediation obligations in the same manner. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets to reduce inconsistencies thereby enhancing the comparability of the accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 52 establishes consistent standards for reporting land and other real estate held as investments. It requires endowments to report land and other real estate investments at fair value, to report the changes in fair value as investment income, and to disclose the methods and significant assumptions used to determine fair value. The implementation of this statement did not result in any changes to the financial statements.

B. Restatement of Net Assets

In the prior year, the County did not record the full receivable for payment in lieu of taxes nor the related liability to the School District. In addition, the County should have recorded an additional month of sales taxes receivable based on the date of collection by vendors rather than the date of collection by the State.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

	Governmental Activities
Net Assets at December 31, 2007	\$75,775,615
Payment in Lieu of Taxes Receivable	4,568,513
Sales Taxes Receivable	739,831
Intergovernmental Payable	(2,633,911)
Restated Net Assets at December 31, 2007	\$78,450,048

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

A. Accountability

The Tax Incremental Financing capital projects fund had a deficit fund balance, in the amount of \$700,865. The deficit was due to reporting payment in lieu of taxes as deferred revenue on the modified accrual basis. The deficit will be alleviated when the payments are received.

At December 31, 2008, the Capital Improvement capital projects fund had a deficit fund balance, in the amount of \$134,883. The deficit resulted from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The University Drive capital projects fund had a deficit fund balance, in the amount of \$1,925, due to reporting notes payable as a fund liability. The deficit will be alleviated when sufficient revenues are received to retire the notes.

B. Compliance

For the year ended December 31, 2008, the following accounts had expenditures plus encumbrances in excess of appropriations:

Fund/Program/Department/Object	Appropriations	Expenditures and Encumbrances	Excess
General Fund			
General Government -			
Legislative and Executive			
Prosecutor			
Personal Services	\$593,253	\$593,863	\$610
Human Services			
Soldier's Relief			
Personal Services	27,823	27,927	104
Prison Reduction			
Public Safety			
Fringe Benefits	61,933	65,426	3,493

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

<u>Fund/Program/Department/Object</u>	<u>Appropriations</u>	<u>Expenditures and Encumbrances</u>	<u>Excess</u>
County Probation Services			
Public Safety			
Fringe Benefits	\$8,450	\$11,140	\$2,690
Felony Delinquent Care and Custody			
Public Safety			
Personal Services	355,000	359,028	4,028
Jail Reduction			
Public Safety			
Fringe Benefits	14,606	15,025	419

The Motor Vehicle Gasoline Tax special revenue fund had original appropriations in excess of estimated resources and available balances, in the amount of \$213,245.

The County will monitor budgetary transactions to avoid these issues in the future.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

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

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

Changes in Fund Balance			
	General	Job and Family Services	Motor Vehicle Gasoline Tax
GAAP Basis	(\$1,696,715)	(\$182,816)	(\$48,011)
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2007, Received in Cash 2008	859,319	245,502	357,234
Accrued 2008, Not Yet Received in Cash	(756,860)	(1,368)	(483,013)
Expenditure Accruals:			
Accrued 2007, Paid in Cash 2008	(533,378)	(419,331)	(380,901)
Accrued 2008, Not Yet Paid in Cash	621,758	400,095	300,625
Cash Adjustments:			
Unrecorded Activity 2007	395,888	0	113
Unrecorded Activity 2008	(243,686)	0	(138,740)
Advances - In	285,049	0	0
Advances - Out	(152,980)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(613,555)	(314,483)	(276)
Budget Basis	(\$1,835,160)	(\$272,401)	(\$392,969)

	Children Services	Mental Disabilities
GAAP Basis	(\$336,117)	\$1,027,726
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2007, Received in Cash 2008	115,105	396,240
Accrued 2008, Not Yet Received in Cash	(107,180)	(47,119)
Expenditure Accruals:		
Accrued 2007, Paid in Cash 2008	(141,461)	(156,942)
Accrued 2008, Not Yet Paid in Cash	160,829	188,105

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Changes in Fund Balance
(continued)

	Children Services	Mental Disabilities
Cash Adjustments:		
Unrecorded Activity 2007	\$68,211	\$142,071
Unrecorded Activity 2008	(116,394)	(119,049)
Nonbudgeted Activity	15,215	(3,338)
Encumbrances Outstanding at Year End (Budget Basis)	(4,280)	(1,201,784)
Budget Basis	(\$346,072)	\$225,910

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$14,404,286 of the County's bank balance of \$34,548,379 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

At December 31, 2008, the County had \$3,612,169 invested in STAR Ohio. STAR Ohio had an average maturity of 54.7 days and carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

NOTE 7 - RECEIVABLES

Receivables at December 31, 2008, consisted of accounts (billings for user charged services); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; loans; payments in lieu of taxes; and special assessments. All receivables are considered collectible in full and within one year, except for interfund, property taxes, loans, and payment in lieu of taxes. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Payment in lieu of taxes, in the amount of \$4,072,877, will not be received within one year. As of December 31, 2008, delinquent special assessments were \$5,750.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Community Development Block Grant program. The loans have an annual interest rate of 3 to 5 percent and are to be repaid over periods ranging from five to ten years. No new loans were issued in 2008. Principal, in the amount of \$8,334, was repaid during the year. Loans outstanding at December 31, 2008, were \$88,469. Loans receivable, in the amount of \$80,135, will not be received within one year.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$28,894
Local Government	656,645
Homestead and Rollback	156,152
Tangible Personal Property Reimbursement	32,865
\$10,000 Personal Property Exemption	2,031
Grants	52,750
Charges for Services	13,999
Other	21,488
Total General Fund	964,824
Job and Family Services	
Grants	35,507
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	79,750
Motor Vehicle License Tax	852,754
Gasoline Tax	1,138,560
Charges for Services	2,275
Total Motor Vehicle Gasoline Tax	2,073,339
Children Services	
Homestead and Rollback	80,652
Tangible Personal Property Reimbursement	34,235
\$10,000 Personal Property Exemption	2,116
Grants	217,950
Charges for Services	1,791
Total Children Services	336,744
Mental Disabilities	
Homestead and Rollback	162,656
Tangible Personal Property Reimbursement	59,568
\$10,000 Personal Property Exemption	3,682
Grants	354,402
Reimbursements	825
Total Mental Disabilities	581,133
Total Major Funds	3,991,547

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	Amount
Governmental Activities (continued)	
Nonmajor Funds	
Child Support Enforcement - Charges for Services	\$30,127
Mental Health - Homestead and Rollback	59,468
Mental Health - Tangible Personal Property Reimbursement	13,694
Mental Health - \$10,000 Personal Property Exemption	846
North Central Ohio Rehabilitation Center - Grants	597,588
Other Public Safety	
Prison Reduction - Grants	133,375
Felony Delinquent Care - Grants	273,680
Enhanced 911 - Fees	28,540
DWI Education - Fines	107
Jail Reduction - Grants	21,978
Other Special Revenue Funds	
Dog and Kennel - Fines and Forfeitures	777
Senior Service Levy - Homestead and Rollback	47,575
Senior Service Levy - \$10,000 Personal Property Exemption	677
Marca - Homestead and Rollback	16,130
Marca - Tangible Personal Property Reimbursement	6,847
Marca - \$10,000 Personal Property Exemption	423
Coliseum Levy - Tangible Personal Property Reimbursement	4,108
Total Nonmajor Funds	1,235,940
Total Governmental Activities	\$5,227,487
Agency Funds	
Motor Vehicle License and Gasoline Tax	\$723,653
Municipal Permissive License Tax	83,766
Library Local Government	1,203,413
Local Government	901,735
Homestead and Rollback	37,127
\$10,000 Personal Property Exemption	44,144
Total Agency Funds	\$2,993,838

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

NOTE 9 - PROPERTY TAXES

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2008 represent the collection of 2007 taxes. Real property taxes received in 2008 were levied after October 1, 2007, on the assessed values as of January 1, 2007, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2008 represent the collection of 2007 taxes. Public utility real and tangible personal property taxes received in 2008 became a lien on December 31, 2006, were levied after October 1, 2007, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2008, and for which there was an enforceable legal claim. In governmental funds, the entire receivable has been deferred since current taxes were not levied to finance 2008 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder has been deferred.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

The full tax rate for all County operations for the year ended December 31, 2008, was \$11.55 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2008 property tax receipts were based are as follows:

Category	Amount
Real Property	\$959,342,470
Public Utility Personal Property	59,274,480
Tangible Personal Property	40,204,752
Total Assessed Value	\$1,058,821,702

NOTE 10 - PAYMENT IN LIEU OF TAXES

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

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2008, was as follows:

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$606,059	\$169,857	\$0	\$775,916
Land Improvements	7,334,767	64,753	0	7,399,520
Construction in Progress	775,487	397,495	0	1,172,982
Total Nondepreciable Capital Assets	8,716,313	632,105	0	9,348,418
Depreciable Capital Assets				
Buildings	27,059,653	0	0	27,059,653
Improvements Other than Buildings	2,199,175	57,996	0	2,257,171
Roads, Bridges, Culverts, and Traffic Signals	39,708,155	1,384,642	(122,866)	40,969,931
Machinery and Equipment	3,205,670	165,722	(63,598)	3,307,794
Vehicles	3,541,947	486,982	(95,936)	3,932,993
Total Depreciable Capital Assets	75,714,600	2,095,342	(282,400)	77,527,542

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
Less Accumulated Depreciation for				
Buildings	(\$9,837,907)	(\$728,327)	\$0	(\$10,566,234)
Improvements Other than Buildings	(1,590,015)	(118,014)	0	(1,708,029)
Roads, Bridges, Culverts, and Traffic Signals	(11,385,237)	(1,026,616)	60,606	(12,351,247)
Machinery and Equipment	(2,169,149)	(200,688)	61,633	(2,308,204)
Vehicles	(2,106,070)	(336,600)	95,936	(2,346,734)
Total Accumulated Depreciation	(27,088,378)	(2,410,245)	218,175	(29,280,448)
Total Depreciable Capital Assets, Net	48,626,222	(314,903)	(64,225)	48,247,094
Governmental Activities Capital Assets, Net	\$57,342,535	\$317,202	(\$64,225)	\$57,595,512

During 2008, the County accepted contributions of depreciable capital assets for governmental activities with a fair value of \$8,000.

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Depreciable Capital Assets				
Buildings	11,111,885	21,983	0	11,133,868
Machinery and Equipment	262,508	0	0	262,508
Vehicles	176,746	0	0	176,746
Sewer Lines	3,020,876	301,760	0	3,322,636
Total Depreciable Capital Assets	14,572,015	323,743	0	14,895,758
Less Accumulated Depreciation for				
Buildings	(5,580,707)	(250,623)	0	(5,831,330)
Machinery and Equipment	(141,560)	(12,562)	0	(154,122)
Vehicles	(144,849)	(13,762)	0	(158,611)
Sewer Lines	(447,960)	(63,258)	0	(511,218)
Total Accumulated Depreciation	(6,315,076)	(340,205)	0	(6,655,281)
Total Depreciable Capital Assets, Net	8,256,939	(16,462)	0	8,240,477
Business-Type Activity Capital Assets, Net	\$8,434,507	(\$16,462)	\$0	\$8,418,045

During 2008, business-type activities received capital assets from developers with a fair value of \$301,760.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$555,939
Judicial	50,821
Public Safety	296,910
Public Works	1,194,983
Health	232,511
Human Services	79,081
Depreciation Expense - Governmental Activities	<u>\$2,410,245</u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2008, the General Fund had an interfund receivable, in the amount of \$446,846; \$288 from the Job and Family Services Fund and \$446,558 from other governmental funds. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys.

The Job and Family Services fund had an interfund receivable, in the amount of \$191, from other governmental funds for services provided.

The Motor Vehicle and Gasoline Tax fund had an interfund receivable, in the amount of \$1,066, from other governmental funds for services provided.

The Children Services fund had an interfund receivable, in the amount of \$5,040, from other governmental funds for services provided.

Other governmental funds had an interfund receivable, in the amount of \$278,199; from other governmental funds. These amounts are from providing cash flow resources until the receipt of grant moneys.

The Sewer District fund had an interfund receivable, in the amount of \$1,071; \$468 from the General Fund, \$167 from the Children Services fund, and \$436 from other governmental funds for services provided.

Interfund receivables in the General Fund and other governmental funds, in the amount of \$405,780 and \$273,626, respectively, will not be received within one year.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 13 - RISK MANAGEMENT

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

<u>CORSA</u>	
Property	\$95,734,283
General Liability	1,000,000
Commercial Crime	1,000,000
Boiler and Machinery	100,000,000
Excess Liability	5,000,000
Automobile Liability	1,000,000
Police Professional Liability	1,000,000
 <u>Archer Meek Weiler Agency, Inc.</u>	
Helicopter Aviation and Liability	1,000,000

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

On January 1, 2008, the County elected to participate in a workers' compensation retrospective rating plan offered by the State of Ohio. The plan allows the County to pay a fraction of the premium it would pay as an experience-rated risk, charging the County for claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. For each year the County elects retrospective rating, the County is responsible for all claims incurred. The liability for unpaid claims costs reported in the fund at December 31, 2008, is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The County hired a third-party administrator, Comp Management Inc., to review and monitor all claims on behalf of the County. The retrospective plan is accounted for in the General Fund. Changes in the claims liability in 2008 were as follows:

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimate</u>	<u>Claims Payments</u>	<u>Balance at Year End</u>
2008	\$0	\$22,370	\$0	\$22,370

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 14 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

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

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in state and local classifications contributed 10 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2008 was 14 percent of covered payroll, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.4 percent of covered payroll. The County's contribution equal to 7 percent of covered payroll was allocated to fund the postemployment health care plan. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2008, 2007, and 2006 was \$1,409,828 \$1,742,117, and \$1,844,277 respectively; 92 percent has been contributed for 2008 and 100 percent for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$40,728 made by the County and \$29,091 made by the plan members.

B. State Teachers Retirement System

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

Funding Policy - For the fiscal year ended June 30, 2008, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent, 13 percent was the portion used to fund pension obligations. Contribution rates are established by the STRS Ohio Board upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to STRS Ohio for the years ended December 31, 2008, 2007, and 2006 was \$11,331, \$15,540 and \$19,745, respectively; 100 percent has been contributed for all three years. There were no contributions to the DCP and CP for the fiscal year ended June 30, 2008.

NOTE 15 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2008, local government employers contributed 14 percent of covered payroll (17.4 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The amount of the employer contributions which was allocated to fund postemployment health care was 7 percent for 2008.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2008, 2007, and 2006 was \$1,450,556, \$995,116, and \$878,850, respectively; 92 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

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

B. State Teachers Retirement System

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

Funding Policy - Ohio law authorized STRS Ohio to offer the Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. By Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2008, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contribution for health care for the years ended December 31, 2008, 2007, and 2006 was \$872, \$1,195, and \$1,164, respectively; 100 percent has been contributed for all three years.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 16 - OTHER BENEFITS

A. Compensated Absences

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

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

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

B. Health Care Benefits

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

NOTE 17 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2008, is as follows:

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008	Due Within One Year
Capital Projects Funds					
Legacy Crossing					
May 3, 2007 4.5%	\$2,585,000	\$0	\$2,585,000	\$0	\$0
May 1, 2008 2.25%	0	2,485,000	0	2,485,000	110,000
Menards					
October 23, 2007 4.15%	751,000	0	751,000	0	0
October 22, 2008 3.875%	0	690,000	0	690,000	690,000
University Boulevard					
December 3, 2008 2.75%	0	900,000	0	900,000	900,000
Total Notes Payable	<u>\$3,336,000</u>	<u>\$4,075,000</u>	<u>\$3,336,000</u>	<u>\$4,075,000</u>	<u>\$1,700,000</u>

On April 30, 2008, the County issued bond anticipation notes, in the amount of \$2,485,000, to partially retire notes previously issued to construct infrastructure for Legacy Crossing. The notes are to be repaid from moneys received from tax incremental financing agreements with property owners benefiting from the improvements. The notes have an interest rate of 2.25 percent and matured on April 29, 2009.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

On October 22, 2008, the County issued bond anticipation notes, in the amount of \$690,000, to partially retire notes previously issued to construct infrastructure for the new Menards store. The notes are to be repaid from moneys received from tax incremental financing agreements with the property owners benefiting from the improvements. The notes have an interest rate of 3.875 percent and will mature on October 21, 2009.

On December 3, 2008, the County issued bond anticipation notes, in the amount of \$900,000, to construct an extension of University Drive to State Route 309. The notes have an interest rate of 2.75 percent and mature on December 2, 2009. As of December 31, 2008, none of the proceeds had been spent.

NOTE 18 - LONG-TERM OBLIGATIONS

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

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

The County's long-term obligations activity for the year ended December 31, 2008, was as follows:

	<u>Balance 12/31/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2008</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
General Obligation Bonds					
Various Purpose Refunding	\$9,331,475	\$0	\$428,238	\$8,903,237	\$443,237
Bond Premium	47,041	0	3,234	43,807	0
Accounting Loss	(437,241)	0	(21,653)	(415,588)	0
Special Assessment Bonds					
Qu Qua Ditch Refunding	73,525	0	36,762	36,763	36,763
Bond Premium	775	0	387	388	0
Accounting Loss	(857)	0	(428)	(429)	0
Issue II Loans	49,431	0	16,477	32,954	16,477

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008	Due Within One Year
Other Long-Term Obligations					
Payments Due to School District	\$2,633,911	\$0	\$145,643	\$2,488,268	\$140,109
Compensated Absences	1,543,326	208,144	68,874	1,682,596	644,472
Total Governmental Activities	<u>\$13,241,386</u>	<u>\$208,144</u>	<u>\$677,534</u>	<u>\$12,771,996</u>	<u>\$1,281,058</u>
 <u>Business-Type Activity</u>					
General Obligation Bonds					
Sewer Improvements Refunding	\$2,310,000	\$0	\$100,000	\$2,210,000	\$100,000
Issue II Loans	399,481	0	41,621	357,860	41,621
Compensated Absences	29,839	2,564	0	32,403	14,331
Total Business-Type Activity	<u>\$2,739,320</u>	<u>\$2,564</u>	<u>\$141,621</u>	<u>\$2,600,263</u>	<u>\$155,952</u>

2007 Various Purpose General Obligation Bonds and Special Assessment Bonds

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

At December 31, 2008, \$8,614,300 of the refunded bonds were still outstanding.

Issue II Loans

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

The loans issued for the wastewater facility improvements are payable solely from the gross revenues of the Sewer District enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loans is \$357,860, payable through July 2019. For the current year, principal paid and total net revenues were \$41,621 and \$1,457,823, respectively.

Payments Due to School District

The County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners. As part of these agreements, any school district which would have realized a reduction in their property tax revenues as a result of the agreement between the County and the property owners is to be compensated or reimbursed for this loss. As a result, the County has a liability to any such school district for these reimbursements over the term of the exemption agreement.

Business-Type Activity General Obligation Bonds

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

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

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

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

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

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

Compensated Absences

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

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

The effect of the debt limitations described above is an overall debt margin of \$18,467,306 at December 31, 2008.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

Year	General Obligation Bonds		Special Assessment Bonds		Issue II Loans
	Principal	Interest	Principal	Interest	Principal
2009	\$443,237	\$365,749	\$36,763	\$1,471	\$16,477
2010	440,000	348,020	0	0	16,477
2011	305,000	330,420	0	0	0
2012	325,000	318,220	0	0	0
2013	340,000	305,220	0	0	0
2014-2018	1,915,000	1,297,663	0	0	0
2019-2023	2,325,000	869,163	0	0	0
2024-2028	2,200,000	371,756	0	0	0
2029-2030	610,000	39,312	0	0	0
	<u>\$8,903,237</u>	<u>\$4,245,523</u>	<u>\$36,763</u>	<u>\$1,471</u>	<u>\$32,954</u>

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

Year	General Obligation Bonds		Issue II Loans
	Principal	Interest	Principal
2009	\$100,000	\$90,315	\$41,621
2010	105,000	86,815	41,621
2011	110,000	83,140	41,621
2012	115,000	79,015	41,621
2013	120,000	74,703	41,621
2014-2018	665,000	297,975	141,459
2019-2023	810,000	148,493	8,296
2024-2027	185,000	8,140	0
	<u>\$2,210,000</u>	<u>\$868,596</u>	<u>\$357,860</u>

Marion County, Ohio
Notes to the Basic Financial Statements
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Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2008
Hospital Revenue Bonds		
Issued Prior to 1996	\$240,640,000	Not Known
1996 Hospital Revenue Bonds	29,715,000	\$8,305,000
Industrial Development Bonds		
Issued Prior to 1996	2,000,000	Not Known
Mortgage Revenue Bonds		
Hearthside Apartments	2,200,000	2,115,000
Revenue Bonds		
Cardinal One Portfolio	21,447,000	20,545,328
Avalon Lakes	8,950,000	8,950,000
YMCA	3,500,000	3,340,833
Turning Point	900,000	870,479
United Church Homes	5,480,000	5,435,000
Palace Theatre (\$1,500,000 Authorized)	986,596	986,596

The proceeds were used to acquire, construct, improve, and equip facilities. The bonds do not constitute a general obligation debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing authority of the County pledged to make repayment.

NOTE 19 - INTERFUND TRANSFERS

During 2008, the following transfers were made:

		Transfers Out			Total
		General	Motor Vehicle Gasoline Tax	Other Governmental	
Transfers In	Job and Family Services	\$291,408	\$0	\$0	\$291,408
	Tax Incremental Financing	8,549	0	0	8,549
	Other Governmental	1,023,548	16,477	134,075	1,174,100
	Total	\$1,323,505	\$16,477	\$134,075	\$1,474,057

Transfers from the General Fund were used to subsidize activities in the Job and Family Services special revenue fund, Tax Incremental Financing capital projects fund, and in other governmental funds, and to make debt payments when due. The transfer from the Motor Vehicle Gasoline Tax special revenue fund was to make debt payments when due. Transfers from other governmental funds were used to subsidize activities in other governmental funds.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 20 - MARCA INDUSTRIES

The following disclosures are made on behalf of MARCA Industries.

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

Budgetary Data

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

Cash and Investments

MARCA maintains its own bank accounts. MARCA considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. MARCA’s investments as of June 30, 2008, consisted of mutual funds. The mutual funds have been presented as investments in segregated accounts on the statement of net assets.

MARCA had investments consisting of the following at June 30, 2008:

	<u>Fair Value</u>
Growth and Income Funds	\$37,035
Fixed Income - Mortgage	2,418
Money Market Funds	<u>2,735</u>
Total	<u>\$42,188</u>

Accounts Receivable

A significant portion of MARCA’s annual revenues are generated from a limited number of customers located in the Marion area. Accounts receivable subject MARCA to a concentration of credit risk because approximately 76 percent of the accounts receivable at June 30, 2008, were represented by Marion area business customers.

Contributions

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2008, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expense is reported in the year in which services are consumed.

Inventory

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

Capital Assets

Additions and improvements to property and equipment are recorded at the original purchase cost or at the fair market value for donated assets. Expenditures over \$500 for additions, major renewals, and betterments with a useful life of three years or more are capitalized, and expenditures for maintenance and repairs are charged to expense as incurred. Depreciation is computed using the straight-line method at rates expected to amortize the cost of the assets over their useful lives, which range from twenty to forty years for buildings, ten to twenty-five years for leasehold improvements; from three to five years for used furniture and equipment; ten years for new furniture and equipment, three years for computer equipment and software, and five years for vehicles.

A summary of MARCA's capital assets at June 30, 2008, follows:

	Balance 7/1/2007	Additions	Reductions	Balance 6/30/2008
Depreciable Capital Assets				
Property, Plant, and Equipment	\$426,568	\$37,022	(\$16,288)	\$447,302
Improvements	187,915	0	0	187,915
Computer Equipment	11,024	0	0	11,024
Total Depreciable Capital Assets	<u>625,507</u>	<u>37,022</u>	<u>(16,288)</u>	<u>646,241</u>
Less Accumulated Depreciation for				
Property, Plant, and Equipment	(354,056)	(26,411)	16,286	(364,181)
Improvements	(156,960)	(6,656)	0	(163,616)
Computer Equipment	(11,024)	0	0	(11,024)
Total Accumulated Depreciation	<u>(522,040)</u>	<u>(33,067)</u>	<u>16,286</u>	<u>(538,821)</u>
Capital Assets, Net	<u>\$103,467</u>	<u>\$3,955</u>	<u>(\$2)</u>	<u>\$107,420</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Long-Term Obligations

MARCA had long-term obligations at June 30, 2008, as follows:

	Interest Rate	Balance 7/1/2007	Additions	Reductions	Balance 6/30/2008	Due Within One Year
Notes Payable						
February 28, 1985	3%	\$20,986	\$0	\$5,864	\$15,122	\$6,291
January 4, 2006	4.5	36,636	0	9,631	27,005	10,150
August 31, 2007	6.75	0	19,680	4,542	15,138	6,257
Total Notes Payable		<u>\$57,622</u>	<u>\$19,680</u>	<u>\$20,037</u>	<u>\$57,265</u>	<u>\$22,698</u>

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

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

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

Principal requirements to retire these notes are as follows:

Year	Notes Payable
2009	\$22,698
2010	23,800
2011	10,767
Total	<u>\$57,265</u>

Subsequent Event

MARCA issued a note to purchase new equipment on December 12, 2008, in the amount of \$40,000, with a variable interest rate and will mature on June 12, 2016.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 21 - JOINT VENTURES

A. Marion-Crawford Mental Health Board

The Marion-Crawford Mental Health Board (ADAMH) is a two county joint venture whose general purpose is to provide leadership in planning for and supporting community-based alcohol, drug addiction, and mental health services. This is in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting, and advocating for the rights of persons as consumers of alcohol, drug addiction, and mental health services. The Board of Trustees of ADAMH consists of sixteen members. Eight members are appointed by the Marion County Commissioners and eight members are appointed by the Crawford County Commissioners. Marion County serves as the fiscal agent for the ADAMH Board. The Board receives tax revenues from the two counties and receives federal and state funding through grant moneys which are applied for and received by the Board of Trustees. The continued existence of the ADAMH is dependent on the continued participation of Marion County.

The ADAMH has not accumulated significant financial resources nor is the ADAMH experiencing fiscal stress that may cause additional financial benefit to or burden on the County in the future.

The County cannot significantly influence the operations of the ADAMH Board. The Board has sole budgetary authority, controls surpluses and deficits, and the County is not legally obligated for the Board's debt. In 2008, the County contributed tax revenues of \$1,062,532 which represents 13 percent of total revenues. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

B. Marion-Hardin Corrections Commission

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

The Commission had no outstanding debt as of December 31, 2008. The Commission has not accumulated significant financial resources nor is the Commission experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

C. Northland Homes and Properties, Inc.

The Marion County Board of Mental Retardation and Developmental Disabilities (MRDD) entered into a contract with three other local MRDD Boards to establish Northland Homes and Properties, Inc. This Corporation is a not-for-profit corporation which is responsible for developing dwellings, providing affordable housing, and managing a range of residential housing alternatives and support services to persons with disabilities. Each County appoints two trustees to a board of eight members.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

The housing purchases are financed by State grants that are distributed to each MRDD Board and then to the Corporation. The MRDD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2008, \$62,500 in contributions was made by the Marion County Board of MRDD to Northland Homes and Properties, Inc. for operational costs.

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

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

A. Marion County Regional Planning Commission

The County participates in the Marion County Regional Planning Commission (Commission) which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County and the municipalities and townships within the County. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services within the County. In 2008, the County paid membership dues of \$62,500 toward the operation of the Commission. Information can be obtained from the Marion County Regional Planning Commission, 222 West Center Street, Marion, Ohio 43302.

B. Marion County Family and Children First Council

The Marion County Family and Children First Council (Council) provides services to multi-need youth in Marion County. There are fifteen organizations which are members of the Council, including the County. The operation of the Council is controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council who determines how the case is to be handled. In 2008, the County did not make any contributions to the Council.

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

D. Clearwater Council of Governments

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

NOTE 23 - INSURANCE POOL

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

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

NOTE 24 - RELATED PARTY TRANSACTIONS

During 2008, Marion County provided facilities, certain equipment, transportation, and salaries for the administration, implementation, and supervision of programs for MARCA Industries. MARCA, a discretely presented component unit of Marion County, reported, at fair value, \$60,617 for such contributions as unrestricted revenues and expenses relating to the vocational purposes of MARCA. Additional habilitative services provided directly to MARCA's clients by the County were \$2,642,909.

NOTE 25 - CONTINGENT LIABILITIES

A. Litigation

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

B. Federal and State Grants

For the period January 1, 2008, to December 31, 2008, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

NOTE 26 - SUBSEQUENT EVENT

On April 29, 2009, the County issued bond anticipation notes, in the amount of \$2,375,000, to partially retire notes previously issued to construct infrastructure for Legacy Crossing. The notes have an interest rate of 2 percent and will mature on April 27, 2010.

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Marion County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

(continued)

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

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

Dog and Kennel Fund - To account for transfers from the General Fund and debt proceeds used 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.

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

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

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Marion County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,968,939	\$693,689	\$3,439,434	\$8,102,062
Cash and Cash Equivalents in Segregated Accounts	2,372	0	0	2,372
Accounts Receivable	5,319	0	200	5,519
Due from Other Governments	1,208,432	0	27,508	1,235,940
Interfund Receivable	4,573	0	273,626	278,199
Property Taxes Receivable	1,578,723	0	276,916	1,855,639
Loans Receivable	88,469	0	0	88,469
Special Assessments Receivable	62,899	0	56,008	118,907
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$6,919,726	\$693,689	\$4,073,692	\$11,687,107
<u>Liabilities</u>				
Accrued Wages Payable	\$78,593	\$0	\$0	\$78,593
Accounts Payable	113,744	0	1,772	115,516
Contracts Payable	0	0	15,071	15,071
Due to Other Governments	71,662	0	0	71,662
Interfund Payable	42,757	0	688,733	731,490
Due to External Party	12,987	0	0	12,987
Accrued Interest Payable	0	0	9,843	9,843
Notes Payable	0	0	900,000	900,000
Deferred Revenue	2,597,010	0	360,009	2,957,019
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	2,916,753	0	1,975,428	4,892,181
<u>Fund Balances</u>				
Reserved for Encumbrances	299,220	0	230,137	529,357
Reserved for Interfund Receivable	0	0	273,626	273,626
Reserved for Loans Receivable	80,135	0	0	80,135
Unreserved, Reported in				
Special Revenue Funds	3,623,618	0	0	3,623,618
Debt Service Fund	0	693,689	0	693,689
Capital Projects Funds	0	0	1,594,501	1,594,501
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	4,002,973	693,689	2,098,264	6,794,926
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$6,919,726	\$693,689	\$4,073,692	\$11,687,107

Marion County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Child Support Enforcement	Mental Health	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$905,723	\$39,667	\$439,496	\$151,205
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	657
Due from Other Governments	30,127	74,008	0	597,588
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	877,068	0	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$935,850	\$990,743	\$439,496	\$749,450
<u>Liabilities</u>				
Accrued Wages Payable	\$15,021	\$0	\$5,502	\$24,497
Accounts Payable	258	0	15,095	8,859
Due to Other Governments	16,135	0	4,529	20,356
Interfund Payable	26,451	0	0	383
Due to External Party	4,987	0	0	0
Deferred Revenue	0	950,230	0	591,594
Total Liabilities	62,852	950,230	25,126	645,689
<u>Fund Balances</u>				
Reserved for Encumbrances	70,873	0	63,584	11,722
Reserved for Loans Receivable	0	0	0	0
Unreserved	802,125	40,513	350,786	92,039
Total Fund Balances	872,998	40,513	414,370	103,761
Total Liabilities and Fund Balances	\$935,850	\$990,743	\$439,496	\$749,450

Other Public Safety	Other	Total
\$1,224,959	\$1,207,889	\$3,968,939
2,372	0	2,372
4,000	662	5,319
457,680	49,029	1,208,432
4,573	0	4,573
0	701,655	1,578,723
0	88,469	88,469
0	62,899	62,899
<u>\$1,693,584</u>	<u>\$2,110,603</u>	<u>\$6,919,726</u>
\$20,125	\$13,448	\$78,593
7,148	82,384	113,744
19,763	10,879	71,662
9,804	6,119	42,757
8,000	0	12,987
<u>243,057</u>	<u>812,129</u>	<u>2,597,010</u>
<u>307,897</u>	<u>924,959</u>	<u>2,916,753</u>
127,211	25,830	299,220
0	80,135	80,135
<u>1,258,476</u>	<u>1,079,679</u>	<u>3,623,618</u>
<u>1,385,687</u>	<u>1,185,644</u>	<u>4,002,973</u>
<u>\$1,693,584</u>	<u>\$2,110,603</u>	<u>\$6,919,726</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2008

	<u>Capital Improvement</u>	<u>Ditch Drainage</u>	<u>Children Home</u>	<u>Marca</u>	<u>Job and Family</u>
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$434,510	\$211,171	\$8,688	\$488,831	\$31,361
Accounts Receivable	0	0	0	0	0
Due from Other Governments	0	0	0	23,400	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	276,916	0
Special Assessments Receivable	0	56,008	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$434,510</u>	<u>\$267,179</u>	<u>\$8,688</u>	<u>\$789,147</u>	<u>\$31,361</u>
<u>Liabilities</u>					
Accounts Payable	\$18	\$0	\$0	\$1,754	\$0
Contracts Payable	15,071	0	0	0	0
Interfund Payable	546,386	142,347	0	0	0
Accrued Interest Payable	7,918	0	0	0	0
Notes Payable	0	0	0	0	0
Deferred Revenue	0	56,008	0	299,893	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>569,393</u>	<u>198,355</u>	<u>0</u>	<u>301,647</u>	<u>0</u>
<u>Fund Balances</u>					
Reserved for Encumbrances	184,362	0	0	3,246	0
Reserved for Interfund Receivable	0	0	0	0	0
Unreserved (Deficit)	(319,245)	68,824	8,688	484,254	31,361
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances (Deficit)	<u>(134,883)</u>	<u>68,824</u>	<u>8,688</u>	<u>487,500</u>	<u>31,361</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$434,510</u>	<u>\$267,179</u>	<u>\$8,688</u>	<u>\$789,147</u>	<u>\$31,361</u>

Univeristy Drive	Issue II	Justice Center	Coliseum Levy	Road Capital	Northwest Intercept	Total
\$900,000	\$278,225	\$787	\$29,077	\$373,130	\$683,654	\$3,439,434
0	200	0	0	0	0	200
0	0	0	4,108	0	0	27,508
0	0	273,626	0	0	0	273,626
0	0	0	0	0	0	276,916
0	0	0	0	0	0	56,008
<u>\$900,000</u>	<u>\$278,425</u>	<u>\$274,413</u>	<u>\$33,185</u>	<u>\$373,130</u>	<u>\$683,654</u>	<u>\$4,073,692</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$1,772
0	0	0	0	0	0	15,071
0	0	0	0	0	0	688,733
1,925	0	0	0	0	0	9,843
900,000	0	0	0	0	0	900,000
0	0	0	4,108	0	0	360,009
<u>901,925</u>	<u>0</u>	<u>0</u>	<u>4,108</u>	<u>0</u>	<u>0</u>	<u>1,975,428</u>
0	0	0	12,800	10,000	19,729	230,137
0	0	273,626	0	0	0	273,626
(1,925)	278,425	787	16,277	363,130	663,925	1,594,501
<u>(1,925)</u>	<u>278,425</u>	<u>274,413</u>	<u>29,077</u>	<u>373,130</u>	<u>683,654</u>	<u>2,098,264</u>
<u>\$900,000</u>	<u>\$278,425</u>	<u>\$274,413</u>	<u>\$33,185</u>	<u>\$373,130</u>	<u>\$683,654</u>	<u>\$4,073,692</u>

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Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,423,491	\$0	\$248,751	\$1,672,242
Special Assessments	54,315	0	48,435	102,750
Charges for Services	1,299,993	0	0	1,299,993
Licenses and Permits	165,975	0	0	165,975
Fines and Forfeitures	116,720	0	0	116,720
Intergovernmental	4,134,709	0	748,253	4,882,962
Interest	9,073	0	10,505	19,578
Other	67,177	0	144,684	211,861
Total Revenues	7,271,453	0	1,200,628	8,472,081
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	519,895	0	0	519,895
Judicial	425,134	0	0	425,134
Public Safety	3,171,871	0	0	3,171,871
Public Works	229,489	0	0	229,489
Health	154,317	0	0	154,317
Intergovernmental	1,062,532	0	0	1,062,532
Human Services	2,117,354	0	0	2,117,354
Capital Outlay	0	0	1,441,845	1,441,845
Debt Service				
Principal Retirement	0	421,477	60,000	481,477
Interest and Fiscal Charges	0	381,020	21,338	402,358
Total Expenditures	7,680,592	802,497	1,523,183	10,006,272
Excess of Revenues Under Expenditures	(409,139)	(802,497)	(322,555)	(1,534,191)
<u>Other Financing Sources (Uses)</u>				
Transfers - In	57,252	594,655	522,193	1,174,100
Transfers - Out	(93,075)	0	(41,000)	(134,075)
Total Other Financing Sources (Uses)	(35,823)	594,655	481,193	1,040,025
Changes in Fund Balances	(444,962)	(207,842)	158,638	(494,166)
Fund Balances at Beginning of Year	4,447,935	901,531	1,939,626	7,289,092
Fund Balances at End of Year	\$4,002,973	\$693,689	\$2,098,264	\$6,794,926

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008

	Child Support Enforcement	Mental Health	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Revenues</u>				
Property Taxes	\$0	\$790,998	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	675,453	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	100	0
Intergovernmental	1,190,841	268,181	0	1,107,518
Interest	0	0	0	0
Other	0	0	4,245	9,726
Total Revenues	<u>1,190,841</u>	<u>1,059,179</u>	<u>679,798</u>	<u>1,117,244</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	347,185	0
Judicial	0	0	0	0
Public Safety	0	0	0	1,330,201
Public Works	0	0	0	0
Health	0	0	0	0
Intergovernmental	0	1,062,532	0	0
Human Services	1,334,636	0	0	0
Total Expenditures	<u>1,334,636</u>	<u>1,062,532</u>	<u>347,185</u>	<u>1,330,201</u>
Excess of Revenues Over (Under) Expenditures	<u>(143,795)</u>	<u>(3,353)</u>	<u>332,613</u>	<u>(212,957)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers - In	20,000	0	0	0
Transfers - Out	0	0	0	(600)
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>(600)</u>
Changes in Fund Balances	(123,795)	(3,353)	332,613	(213,557)
Fund Balances at Beginning of Year	<u>996,793</u>	<u>43,866</u>	<u>81,757</u>	<u>317,318</u>
Fund Balances at End of Year	<u><u>\$872,998</u></u>	<u><u>\$40,513</u></u>	<u><u>\$414,370</u></u>	<u><u>\$103,761</u></u>

<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$0	\$632,493	\$1,423,491
0	54,315	54,315
86,505	538,035	1,299,993
0	165,975	165,975
85,226	31,394	116,720
1,261,736	306,433	4,134,709
898	8,175	9,073
50,339	2,867	67,177
<u>1,484,704</u>	<u>1,739,687</u>	<u>7,271,453</u>
0	172,710	519,895
0	425,134	425,134
1,841,670	0	3,171,871
0	229,489	229,489
0	154,317	154,317
0	0	1,062,532
0	782,718	2,117,354
<u>1,841,670</u>	<u>1,764,368</u>	<u>7,680,592</u>
<u>(356,966)</u>	<u>(24,681)</u>	<u>(409,139)</u>
36,452	800	57,252
(8,569)	(83,906)	(93,075)
<u>27,883</u>	<u>(83,106)</u>	<u>(35,823)</u>
(329,083)	(107,787)	(444,962)
<u>1,714,770</u>	<u>1,293,431</u>	<u>4,447,935</u>
<u>\$1,385,687</u>	<u>\$1,185,644</u>	<u>\$4,002,973</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2008

	Capital Improvement	Ditch Drainage	Children Home	Marca	Job and Family
<u>Revenues</u>					
Property Taxes	\$0	\$0	\$0	\$248,751	\$0
Special Assessments	0	48,435	0	0	0
Intergovernmental	0	0	0	107,042	0
Interest	0	10,505	0	0	0
Other	49,661	0	0	90,440	0
Total Revenues	<u>49,661</u>	<u>58,940</u>	<u>0</u>	<u>446,233</u>	<u>0</u>
<u>Expenditures</u>					
Capital Outlay	192,943	39,650	12,102	345,773	20,234
Debt Service					
Principal Retirement	0	60,000	0	0	0
Interest and Fiscal Charges	10,230	4,800	0	0	0
Total Expenditures	<u>203,173</u>	<u>104,450</u>	<u>12,102</u>	<u>345,773</u>	<u>20,234</u>
Excess of Revenues Over (Under) Expenditures	<u>(153,512)</u>	<u>(45,510)</u>	<u>(12,102)</u>	<u>100,460</u>	<u>(20,234)</u>
<u>Other Financing Sources (Uses)</u>					
Transfers - In	368,698	0	0	0	0
Transfers - Out	0	0	0	0	(41,000)
Total Other Financing Sources (Uses)	<u>368,698</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(41,000)</u>
Changes in Fund Balances	215,186	(45,510)	(12,102)	100,460	(61,234)
Fund Balances (Deficit) at Beginning of Year	<u>(350,069)</u>	<u>114,334</u>	<u>20,790</u>	<u>387,040</u>	<u>92,595</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$134,883)</u></u>	<u><u>\$68,824</u></u>	<u><u>\$8,688</u></u>	<u><u>\$487,500</u></u>	<u><u>\$31,361</u></u>

University Drive	Issue II	Justice Center	Dog and Kennel	Coliseum Levy	Road Capital	Northwest Intercept	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$248,751
0	0	0	0	0	0	0	48,435
0	446,199	0	0	30,044	0	164,968	748,253
0	0	0	0	0	0	0	10,505
4,383	200	0	0	0	0	0	144,684
<u>4,383</u>	<u>446,399</u>	<u>0</u>	<u>0</u>	<u>30,044</u>	<u>0</u>	<u>164,968</u>	<u>1,200,628</u>
0	667,167	0	0	22,496	0	141,480	1,441,845
0	0	0	0	0	0	0	60,000
6,308	0	0	0	0	0	0	21,338
<u>6,308</u>	<u>667,167</u>	<u>0</u>	<u>0</u>	<u>22,496</u>	<u>0</u>	<u>141,480</u>	<u>1,523,183</u>
<u>(1,925)</u>	<u>(220,768)</u>	<u>0</u>	<u>0</u>	<u>7,548</u>	<u>0</u>	<u>23,488</u>	<u>(322,555)</u>
0	69,589	0	83,906	0	0	0	522,193
0	0	0	0	0	0	0	(41,000)
<u>0</u>	<u>69,589</u>	<u>0</u>	<u>83,906</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>481,193</u>
(1,925)	(151,179)	0	83,906	7,548	0	23,488	158,638
0	429,604	274,413	(83,906)	21,529	373,130	660,166	1,939,626
<u>(\$1,925)</u>	<u>\$278,425</u>	<u>\$274,413</u>	<u>\$0</u>	<u>\$29,077</u>	<u>\$373,130</u>	<u>\$683,654</u>	<u>\$2,098,264</u>

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Marion County, Ohio
Combining Statements - Fiduciary Funds

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

Agency Funds

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

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

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

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

Other Agency Funds

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

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

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
County Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$50,014	\$1,325,980	\$1,298,348	\$77,646
Due from External Party	0	5,339	0	5,339
Total Assets	\$50,014	\$1,331,319	\$1,298,348	\$82,985
Liabilities				
Deposits Held and Due to Others	\$50,014	\$1,331,319	\$1,298,348	\$82,985
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,100,071	\$6,992,437	\$7,276,064	\$816,444
Liabilities				
Deposits Held and Due to Others	\$1,100,071	\$6,992,437	\$7,276,064	\$816,444
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,424,335	\$47,183,696	\$47,349,204	\$2,258,827
Due from Other Governments	3,169,351	2,993,838	3,169,351	2,993,838
Property Taxes Receivable	35,036,634	34,754,187	35,036,634	34,754,187
Special Assessments Receivable	1,732,386	1,708,620	1,732,386	1,708,620
Total Assets	\$42,362,706	\$86,640,341	\$87,287,575	\$41,715,472
Liabilities				
Due to Other Governments	\$42,362,706	\$86,640,341	\$87,287,575	\$41,715,472
Marion County Rotary				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$117,220	\$849,212	\$935,822	\$30,610
Liabilities				
Due to Other Governments	\$117,220	\$849,212	\$935,822	\$30,610
Marriage License Special				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,228	\$18,247	\$18,737	\$10,738
Liabilities				
Undistributed Assets	\$11,228	\$18,247	\$18,737	\$10,738
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$435,991	\$28,481,738	\$28,463,555	\$454,174
Liabilities				
Payroll Withholdings	\$435,991	\$28,481,738	\$28,463,555	\$454,174

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
Real Estate Escrow Prepayment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$582,787	\$802,930	\$920,619	\$465,098
Liabilities				
Undistributed Assets	\$582,787	\$802,930	\$920,619	\$465,098
Regional Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$46,227	\$371,036	\$390,078	\$27,185
Liabilities				
Undistributed Assets	\$46,227	\$371,036	\$390,078	\$27,185
Green Camp Sewer				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,384	\$76,432	\$75,569	\$2,247
Liabilities				
Due to Other Governments	\$1,384	\$76,432	\$75,569	\$2,247
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$116,895	\$119,935	\$124,764	\$112,066
Liabilities				
Undistributed Assets	\$116,895	\$119,935	\$124,764	\$112,066
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$267,012	\$1,028,942	\$1,045,026	\$250,928
Liabilities				
Undistributed Assets	\$267,012	\$1,028,942	\$1,045,026	\$250,928
Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,976	\$20,729	\$15,872	\$18,833
Liabilities				
Undistributed Assets	\$13,976	\$20,729	\$15,872	\$18,833

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
Marion County Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$70,653	\$666,413	\$663,427	\$73,639
Due from External Party	2,520	8,000	2,520	8,000
Total Assets	<u>\$73,173</u>	<u>\$674,413</u>	<u>\$665,947</u>	<u>\$81,639</u>
Liabilities				
Undistributed Assets	<u>\$73,173</u>	<u>\$674,413</u>	<u>\$665,947</u>	<u>\$81,639</u>
Crawford County Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$290,400	\$192,645	\$97,755
Liabilities				
Undistributed Assets	\$0	\$290,400	\$192,645	\$97,755
County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$94,255	\$45,821	\$51,337	\$88,739
Liabilities				
Undistributed Assets	\$94,255	\$45,821	\$51,337	\$88,739
DKMM Solid Waste District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$576,819	\$1,443,885	\$1,638,580	\$382,124
Liabilities				
Undistributed Assets	\$576,819	\$1,443,885	\$1,638,580	\$382,124
Employee Reimbursement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,128	\$38,829	\$36,123	\$6,834
Liabilities				
Due to Employees	\$4,128	\$38,829	\$36,123	\$6,834
RPC Enterprise Zone				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,343	\$12,600	\$13,100	\$29,843
Liabilities				
Undistributed Assets	\$30,343	\$12,600	\$13,100	\$29,843

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
Marion-Crawford Mental Health Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,281,182	\$8,152,796	\$8,469,644	\$2,964,334
Liabilities				
Undistributed Assets	\$3,281,182	\$8,152,796	\$8,469,644	\$2,964,334
Marion-Hardin Corrections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$341,143	\$4,014,327	\$3,780,274	\$575,196
Due from External Party	458	0	458	0
Total Assets	\$341,601	\$4,014,327	\$3,780,732	\$575,196
Liabilities				
Undistributed Assets	\$341,601	\$4,014,327	\$3,780,732	\$575,196
Caledonia Sewer Billing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,006	\$110,430	\$109,204	\$2,232
Liabilities				
Due to Other Governments	\$1,006	\$110,430	\$109,204	\$2,232
Ohio Elections Commission Fee				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,010	\$300	\$0	\$3,310
Liabilities				
Due to Other Governments	\$3,010	\$300	\$0	\$3,310
Port Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$18,362	\$7,240	\$210	\$25,392
Liabilities				
Undistributed Assets	\$18,362	\$7,240	\$210	\$25,392
Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$68,804	\$206,320	\$229,198	\$45,926
Liabilities				
Undistributed Assets	\$68,804	\$206,320	\$229,198	\$45,926

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
Annexation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$750	\$0	\$0	\$750
Liabilities				
Due to Other Governments	\$750	\$0	\$0	\$750
Total - All Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,507,510	\$93,942,258	\$94,522,988	\$7,926,780
Cash and Cash Equivalents in Segregated Accounts	1,150,085	8,318,417	8,574,412	894,090
Due from Other Governments	3,169,351	2,993,838	3,169,351	2,993,838
Due from External Party	2,978	13,339	2,978	13,339
Property Taxes Receivable	35,036,634	34,754,187	35,036,634	34,754,187
Special Assessments Receivable	1,732,386	1,708,620	1,732,386	1,708,620
Total Assets	<u>\$49,598,944</u>	<u>\$141,730,659</u>	<u>\$143,038,749</u>	<u>\$48,290,854</u>
Liabilities				
Due to Employees	\$4,128	\$38,829	\$36,123	\$6,834
Due to Other Governments	42,486,076	87,676,715	88,408,170	41,754,621
Undistributed Assets	5,522,664	17,209,621	17,556,489	5,175,796
Deposits Held and Due to Others	1,150,085	8,323,756	8,574,412	899,429
Payroll Withholdings	435,991	28,481,738	28,463,555	454,174
Total Liabilities	<u>\$49,598,944</u>	<u>\$141,730,659</u>	<u>\$143,038,749</u>	<u>\$48,290,854</u>

**Individual Fund Schedules of Revenues, Expenditures/Expenses,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual**

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,013,086	\$2,013,086	\$2,067,549	\$54,463
Sales Taxes	7,000,000	7,000,000	6,990,277	(9,723)
Charges for Services	3,249,069	3,310,307	3,017,219	(293,088)
Licenses and Permits	4,815	4,815	3,652	(1,163)
Fines and Forfeitures	144,000	144,000	481,946	337,946
Intergovernmental	2,179,282	2,179,282	2,266,828	87,546
Interest	1,505,000	1,505,000	1,541,226	36,226
Other	141,355	177,355	448,224	270,869
Total Revenues	16,236,607	16,333,845	16,816,921	483,076
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	301,896	317,102	317,102	0
Fringe Benefits	46,191	49,741	49,323	418
Materials and Supplies	1,000	2,100	1,500	600
Contractual Services	10,481	20,231	11,951	8,280
Other	11,000	11,800	9,878	1,922
Total County Commissioners	370,568	400,974	389,754	11,220
Auditor				
Personal Services	308,023	316,988	316,476	512
Fringe Benefits	47,129	49,562	49,311	251
Materials and Supplies	13,725	15,214	15,142	72
Contractual Services	88,492	92,438	91,947	491
Capital Outlay	0	3,708	3,708	0
Other	5,000	5,292	5,080	212
Total Auditor	462,369	483,202	481,664	1,538
Treasurer				
Personal Services	130,803	134,732	134,730	2
Fringe Benefits	20,103	21,023	20,996	27
Materials and Supplies	13,000	14,283	12,439	1,844
Contractual Services	1,920	2,347	1,409	938
Other	3,071	4,000	2,352	1,648
Total Treasurer	168,897	176,385	171,926	4,459
Prosecutor				
Personal Services	574,807	593,253	593,863	(610)
Fringe Benefits	118,608	126,799	119,118	7,681
Materials and Supplies	10,899	10,353	10,320	33
Contractual Services	137,879	137,103	134,164	2,939
Capital Outlay	1,254	1,225	593	632
Other	32,836	33,156	32,988	168
Total Prosecutor	876,283	901,889	891,046	10,843

(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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Personnel Department				
Other	\$2,684	\$2,999	\$630	\$2,369
Data Processing Board				
Personal Services	0	25,000	25,000	0
Fringe Benefits	0	10,035	10,006	29
Materials and Supplies	12,494	7,644	7,644	0
Contractual Services	145,117	130,542	130,542	0
Capital Outlay	241	40,186	40,186	0
Other	300	0	0	0
Total Data Processing Board	158,152	213,407	213,378	29
Board of Elections				
Personal Services	293,105	319,957	307,231	12,726
Fringe Benefits	30,140	33,741	33,741	0
Materials and Supplies	62,089	76,164	76,142	22
Contractual Services	117,072	146,087	135,506	10,581
Capital Outlay	6,300	8,149	5,977	2,172
Other	4,962	4,683	2,271	2,412
Total Board of Elections	513,668	588,781	560,868	27,913
Maintenance and Operation				
Personal Services	85,114	92,040	92,040	0
Fringe Benefits	13,022	14,431	13,915	516
Materials and Supplies	25,805	26,305	25,892	413
Contractual Services	469,292	504,792	488,717	16,075
Total Maintenance and Operation	593,233	637,568	620,564	17,004
Recorder				
Personal Services	172,780	180,076	179,779	297
Fringe Benefits	26,437	26,817	26,685	132
Materials and Supplies	4,581	4,701	4,701	0
Contractual Services	17,084	20,607	20,367	240
Other	1,200	1,730	1,700	30
Total Recorder	222,082	233,931	233,232	699
Postage				
Materials and Supplies	95,000	135,324	114,503	20,821
Insurance, Pensions, and Taxes				
Fringe Benefits	1,998,015	1,891,147	1,415,637	475,510
Contractual Services	318,020	282,500	255,798	26,702
Other	3,770	3,684	3,434	250
Total Insurance, Pensions, and Taxes	2,319,805	2,177,331	1,674,869	502,462
Total General Government - Legislative and Executive	5,782,741	5,951,791	5,352,434	599,357

(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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Court of Appeals				
Other	\$20,780	\$21,624	\$19,603	\$2,021
Common Pleas Court				
Personal Services	295,944	288,229	277,979	10,250
Fringe Benefits	39,664	42,907	42,108	799
Materials and Supplies	8,000	14,893	13,846	1,047
Contractual Services	47,880	56,164	48,361	7,803
Capital Outlay	200	3,895	3,798	97
Other	4,000	4,000	3,637	363
Total Common Pleas Court	395,688	410,088	389,729	20,359
Jury Commission				
Personal Services	2,662	2,795	2,744	51
Fringe Benefits	403	430	413	17
Materials and Supplies	8,025	7,981	7,563	418
Total Jury Commission	11,090	11,206	10,720	486
Family Court				
Personal Services	441,092	458,234	456,193	2,041
Fringe Benefits	67,487	72,155	67,814	4,341
Materials and Supplies	15,584	15,526	15,526	0
Contractual Services	51,868	54,677	52,484	2,193
Capital Outlay	0	5,000	4,562	438
Other	17,550	18,093	17,643	450
Total Family Court	593,581	623,685	614,222	9,463
Probate Court				
Personal Services	121,730	129,486	129,486	0
Fringe Benefits	18,166	19,618	18,905	713
Materials and Supplies	8,000	5,364	5,261	103
Contractual Services	37,305	39,066	39,015	51
Capital Outlay	0	2,220	2,220	0
Other	600	976	976	0
Total Probate Court	185,801	196,730	195,863	867
Clerk of Courts				
Personal Services	381,829	414,909	400,137	14,772
Fringe Benefits	62,207	75,628	68,466	7,162
Materials and Supplies	75,505	71,004	69,424	1,580
Contractual Services	136,753	131,864	129,083	2,781
Capital Outlay	3,000	1,090	1,090	0
Other	5,012	2,444	1,201	1,243
Total Clerk of Courts	664,306	696,939	669,401	27,538

(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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Municipal Court				
Personal Services	\$74,393	\$85,323	\$84,618	\$705
Fringe Benefits	11,270	13,492	12,127	1,365
Contractual Services	7,500	3,600	2,423	1,177
Other	0	2,500	1,664	836
Total Municipal Court	93,163	104,915	100,832	4,083
Total General Government - Judicial	1,964,409	2,065,187	2,000,370	64,817
Total General Government	7,747,150	8,016,978	7,352,804	664,174
Public Safety				
Adult Probation				
Personal Services	129,763	161,188	159,913	1,275
Fringe Benefits	19,828	33,803	32,200	1,603
Materials and Supplies	4,000	6,000	4,500	1,500
Contractual Services	5,000	5,000	4,908	92
Other	6,000	2,198	2,064	134
Total Adult Probation	164,591	208,189	203,585	4,604
Juvenile Probation				
Personal Services	114,051	117,473	117,097	376
Fringe Benefits	17,450	18,431	18,297	134
Other	2,700	2,700	1,145	1,555
Total Juvenile Probation	134,201	138,604	136,539	2,065
Detention Home				
Personal Services	770,292	793,403	792,123	1,280
Fringe Benefits	117,854	126,008	120,788	5,220
Materials and Supplies	84,199	89,636	89,611	25
Contractual Services	83,618	85,284	84,191	1,093
Capital Outlay	0	9,486	9,486	0
Other	6,182	7,166	7,166	0
Total Detention Home	1,062,145	1,110,983	1,103,365	7,618
Coroner				
Personal Services	60,035	61,776	61,771	5
Fringe Benefits	9,186	9,697	9,364	333
Materials and Supplies	200	325	292	33
Contractual Services	60,504	86,025	77,116	8,909
Other	1,610	1,683	1,647	36
Total Coroner	131,535	159,506	150,190	9,316

(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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff				
Personal Services	\$1,928,434	\$2,106,000	\$2,090,250	\$15,750
Fringe Benefits	363,987	518,607	498,013	20,594
Materials and Supplies	194,609	328,589	324,077	4,512
Contractual Services	3,082,978	3,332,221	3,327,064	5,157
Capital Outlay	0	4,087	4,087	0
Other	52,058	28,578	26,562	2,016
Total Sheriff	5,622,066	6,318,082	6,270,053	48,029
Total Public Safety	7,114,538	7,935,364	7,863,732	71,632
Public Works				
Engineer				
Materials and Supplies	7,075	6,594	6,583	11
Contractual Services	2,600	2,500	2,463	37
Capital Outlay	0	4,922	4,699	223
Other	4,700	4,021	3,646	375
Total Public Works	14,375	18,037	17,391	646
Health				
Agriculture				
Contractual Services	160,342	168,858	166,808	2,050
Tuberculosis				
Contractual Services	1,000	6,000	2,475	3,525
Humane Society				
Contractual Services	151,632	155,627	150,422	5,205
Total Health	312,974	330,485	319,705	10,780
Human Services				
Soldiers Relief				
Personal Services	27,013	27,823	27,927	(104)
Fringe Benefits	4,134	4,737	4,698	39
Materials and Supplies	12,843	14,725	14,725	0
Contractual Services	4,116	4,106	3,178	928
Capital Outlay	39,206	36,557	36,557	0
Other	86,977	83,768	75,615	8,153
Total Soldiers Relief	174,289	171,716	162,700	9,016

(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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Veteran Services				
Personal Services	\$144,885	\$158,603	\$156,309	\$2,294
Fringe Benefits	22,168	24,504	23,250	1,254
Materials and Supplies	2,000	2,000	2,000	0
Contractual Services	7,500	7,500	5,999	1,501
Total Veteran Services	176,553	192,607	187,558	5,049
Total Human Services	350,842	364,323	350,258	14,065
Conservation and Recreation				
Historical Society				
Contractual Services	13,000	13,000	13,000	0
Other				
Miscellaneous				
Personal Services	100,000	61,898	0	61,898
Contractual Services	530,860	575,938	464,377	111,561
Other	52,444	75,213	35,182	40,031
Total Other	683,304	713,049	499,559	213,490
Capital Outlay	0	767,846	672,949	94,897
Intergovernmental	343,146	425,637	425,637	0
Total Expenditures	16,579,329	18,584,719	17,515,035	1,069,684
Excess of Revenues Under Expenditures	(342,722)	(2,250,874)	(698,114)	1,552,760
<u>Other Financing Sources (Uses)</u>				
Advances - In	75,000	75,000	285,049	210,049
Advances - Out	(15,000)	(170,431)	(152,980)	17,451
Transfers - In	25,900	45,900	45,841	(59)
Transfers - Out	(1,263,078)	(1,323,598)	(1,314,956)	8,642
Total Other Financing Sources (Uses)	(1,177,178)	(1,373,129)	(1,137,046)	236,083
Changes in Fund Balance	(1,519,900)	(3,624,003)	(1,835,160)	1,788,843
Fund Balance at Beginning of Year	5,910,951	5,910,951	5,910,951	0
Prior Year Encumbrances Appropriated	378,735	378,735	378,735	0
Fund Balance at End of Year	\$4,769,786	\$2,665,683	\$4,454,526	\$1,788,843

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$300,000	\$300,000	\$248,303	(\$51,697)
Intergovernmental	9,486,500	9,486,500	8,541,524	(944,976)
Other	7,000	7,000	4,633	(2,367)
Total Revenues	9,793,500	9,793,500	8,794,460	(999,040)
<u>Expenditures</u>				
Current				
Human Services				
Administrative				
Personal Services	1,530,000	2,530,000	2,385,653	144,347
Fringe Benefits	1,030,000	1,018,000	932,452	85,548
Materials and Supplies	131,425	125,027	120,097	4,930
Contractual Services	2,998,703	3,135,151	2,631,868	503,283
Capital Outlay	200,799	160,000	19,667	140,333
Other	106,230	117,457	93,231	24,226
Total Administrative	5,997,157	7,085,635	6,182,968	902,667
Public Assistance				
Personal Services	205,000	205,000	196,768	8,232
Fringe Benefits	82,000	82,000	77,018	4,982
Materials and Supplies	3,000	3,000	3,000	0
Contractual Services	3,301,875	3,132,935	2,879,457	253,478
Other	21,120	21,026	19,058	1,968
Total Public Assistance	3,612,995	3,443,961	3,175,301	268,660
Total Expenditures	9,610,152	10,529,596	9,358,269	1,171,327
Excess of Revenues Over (Under) Expenditures	183,348	(736,096)	(563,809)	172,287
<u>Other Financing Sources</u>				
Transfers - In	300,000	300,000	291,408	(8,592)
Changes in Fund Balance	483,348	(436,096)	(272,401)	163,695
Fund Balance at Beginning of Year	752,121	752,121	752,121	0
Prior Year Encumbrances Appropriated	453,652	453,652	453,652	0
Fund Balance at End of Year	\$1,689,121	\$769,677	\$933,372	\$163,695

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Special Revenue Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$60,000	\$60,000	\$73,584	\$13,584
Fines and Forfeitures	20,000	20,000	33,295	13,295
Intergovernmental	4,145,000	4,145,000	4,142,129	(2,871)
Interest	10,000	10,000	9,115	(885)
Other	80,000	80,000	315,087	235,087
Total Revenues	4,315,000	4,315,000	4,573,210	258,210
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	1,419,351	1,369,351	1,338,379	30,972
Fringe Benefits	765,300	838,541	835,191	3,350
Materials and Supplies	903,822	1,025,059	1,012,864	12,195
Contractual Services	1,617,844	1,478,533	1,473,846	4,687
Capital Outlay	408,500	219,769	219,540	229
Other	80,000	75,000	61,541	13,459
Total Expenditures	5,194,817	5,006,253	4,941,361	64,892
Excess of Revenues Under Expenditures	(879,817)	(691,253)	(368,151)	323,102
<u>Other Financing Uses</u>				
Transfers - Out	(50,000)	(24,818)	(24,818)	0
Changes in Fund Balance	(929,817)	(716,071)	(392,969)	323,102
Fund Balance at Beginning of Year	492,426	492,426	492,426	0
Prior Year Encumbrances Appropriated	224,146	224,146	224,146	0
Fund Balance (Deficit) at End of Year	(\$213,245)	\$501	\$323,603	\$323,102

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Special Revenue Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$1,300,000	\$1,300,000	\$1,261,612	(\$38,388)
Charges for Services	38,250	38,250	58,026	19,776
Intergovernmental	2,398,000	2,398,000	2,142,955	(255,045)
Other	36,000	36,000	151,096	115,096
Total Revenues	3,772,250	3,772,250	3,613,689	(158,561)
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	1,765,506	1,767,834	1,748,927	18,907
Fringe Benefits	738,997	843,933	689,868	154,065
Materials and Supplies	90,700	100,500	92,945	7,555
Contractual Services	1,466,972	1,708,200	1,378,247	329,953
Capital Outlay	41,875	30,000	26,842	3,158
Other	22,750	24,200	22,932	1,268
Total Expenditures	4,126,800	4,474,667	3,959,761	514,906
Excess of Revenues				
Under Expenditures	(354,550)	(702,417)	(346,072)	356,345
<u>Other Financing Uses</u>				
Transfers - Out	(15,000)	(15,000)	0	15,000
Changes in Fund Balance	(369,550)	(717,417)	(346,072)	371,345
Fund Balance at Beginning of Year	5,083,704	5,083,704	5,083,704	0
Prior Year Encumbrances Appropriated	342	342	342	0
Fund Balance at End of Year	\$4,714,496	\$4,366,629	\$4,737,974	\$371,345

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Disabilities Special Revenue Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$2,365,000	\$2,365,000	\$2,415,278	\$50,278
Intergovernmental	3,455,000	3,455,574	3,486,651	31,077
Other	860,300	860,970	1,149,078	288,108
Total Revenues	6,680,300	6,681,544	7,051,007	369,463
<u>Expenditures</u>				
Current				
Health				
Personal Services	2,750,000	2,647,000	2,590,863	56,137
Fringe Benefits	1,829,400	1,444,804	1,015,932	428,872
Materials and Supplies	294,934	269,108	221,262	47,846
Contractual Services	4,467,944	5,860,681	2,803,472	3,057,209
Capital Outlay	24,000	32,500	22,660	9,840
Other	231,840	209,078	170,908	38,170
Total Expenditures	9,598,118	10,463,171	6,825,097	3,638,074
Changes in Fund Balance	(2,917,818)	(3,781,627)	225,910	4,007,537
Fund Balance at Beginning of Year	4,008,250	4,008,250	4,008,250	0
Prior Year Encumbrances Appropriated	236,118	236,118	236,118	0
Fund Balance at End of Year	\$1,326,550	\$462,741	\$4,470,278	\$4,007,537

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Incremental Financing Capital Projects Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$292,458	\$267,189	(\$25,269)
Other	22,189	0	(22,189)
Total Revenues	<u>314,647</u>	<u>267,189</u>	<u>(47,458)</u>
<u>Expenditures</u>			
Capital Outlay	151,396	127,392	24,004
Debt Service			
Principal Retirement	3,480,011	3,336,000	144,011
Interest and Fiscal Charges	136,292	136,292	0
Issuance Costs	13,311	13,311	0
Total Expenditures	<u>3,781,010</u>	<u>3,612,995</u>	<u>168,015</u>
Excess of Revenues Under Expenditures	<u>(3,466,363)</u>	<u>(3,345,806)</u>	<u>120,557</u>
<u>Other Financing Sources</u>			
Notes Issued	3,273,216	3,175,000	(98,216)
Premium on Notes Issued	15,095	15,095	0
Total Other Financing Sources	<u>3,288,311</u>	<u>3,190,095</u>	<u>(98,216)</u>
Changes in Fund Balance	(178,052)	(155,711)	22,341
Fund Balance at Beginning of Year	213,847	213,847	0
Prior Year Encumbrances Appropriated	<u>47,459</u>	<u>47,459</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$83,254</u></u>	<u><u>\$105,595</u></u>	<u><u>\$22,341</u></u>

Marion County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer District Enterprise Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,090,000	\$1,121,610	\$31,610
Tap In Fees	35,000	48,349	13,349
Interest	38,070	35,204	(2,866)
Other	500	1,210	710
Total Revenues	1,163,570	1,206,373	42,803
<u>Expenses</u>			
Personal Services	380,000	371,713	8,287
Fringe Benefits	76,600	58,155	18,445
Materials and Supplies	48,000	37,460	10,540
Contractual Services	318,679	278,583	40,096
Capital Outlay	28,200	14,570	13,630
Other	102,700	93,356	9,344
Debt Service			
Principal Retirement	141,700	141,621	79
Interest Expense	93,600	93,565	35
Total Expenses	1,189,479	1,089,023	100,456
Changes in Fund Balance	(25,909)	117,350	143,259
Fund Balance at Beginning of Year	2,686,261	2,686,261	0
Prior Year Encumbrances Appropriated	35,557	35,557	0
Fund Balance at End of Year	\$2,695,909	\$2,839,168	\$143,259

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,505,000	\$1,176,576	(\$328,424)
<u>Expenditures</u>			
Current			
Human Services			
Personal Services	510,000	481,629	28,371
Fringe Benefits	240,500	196,110	44,390
Materials and Supplies	3,000	1,577	1,423
Contractual Services	472,474	363,123	109,351
Capital Outlay	260,826	110,826	150,000
Other	311,545	267,123	44,422
Total Expenditures	1,798,345	1,420,388	377,957
Excess of Revenues Under Expenditures	(293,345)	(243,812)	49,533
<u>Other Financing Sources</u>			
Transfers - In	150,000	20,000	(130,000)
Changes in Fund Balance	(143,345)	(223,812)	(80,467)
Fund Balance at Beginning of Year	949,643	949,643	0
Prior Year Encumbrances Appropriated	77,324	77,324	0
Fund Balance at End of Year	<u>\$883,622</u>	<u>\$803,155</u>	<u>(\$80,467)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Mental Health Special Revenue Fund
 For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$825,980	\$793,503	(\$32,477)
Intergovernmental	270,233	269,029	(1,204)
Total Revenues	1,096,213	1,062,532	(33,681)
<u>Expenditures</u>			
Intergovernmental	1,096,213	1,062,532	33,681
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$500,300	\$675,453	\$175,153
Fines and Forfeitures	0	100	100
Other	6,220	4,245	(1,975)
Total Revenues	506,520	679,798	173,278
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	180,207	179,737	470
Fringe Benefits	81,554	60,878	20,676
Materials and Supplies	12,115	11,528	587
Contractual Services	147,179	143,805	3,374
Capital Outlay	2,400	2,271	129
Other	16,107	10,960	5,147
Total Expenditures	439,562	409,179	30,383
Excess of Revenues Over Expenditures	66,958	270,619	203,661
<u>Other Financing Uses</u>			
Advances - Out	(75,000)	(75,000)	0
Changes in Fund Balance	(8,042)	195,619	203,661
Fund Balance at Beginning of Year	127,485	127,485	0
Prior Year Encumbrances Appropriated	37,713	37,713	0
Fund Balance at End of Year	\$157,156	\$360,817	\$203,661

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
North Central Ohio Rehabilitation Center Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,262,000	\$1,101,206	(\$160,794)
Other	5,550	14,447	8,897
Total Revenues	<u>1,267,550</u>	<u>1,115,653</u>	<u>(151,897)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	750,000	702,478	47,522
Fringe Benefits	343,866	313,148	30,718
Materials and Supplies	75,915	68,889	7,026
Contractual Services	188,992	148,779	40,213
Capital Outlay	75,047	72,747	2,300
Other	62,286	35,942	26,344
Total Expenditures	<u>1,496,106</u>	<u>1,341,983</u>	<u>154,123</u>
Excess of Revenues Under Expenditures	<u>(228,556)</u>	<u>(226,330)</u>	<u>2,226</u>
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	80,000	80,000
Advances - Out	(40,000)	(80,000)	(40,000)
Transfers - Out	(600)	(600)	0
Total Other Financing Sources (Uses)	<u>(40,600)</u>	<u>(600)</u>	<u>40,000</u>
Changes in Fund Balance	(269,156)	(226,930)	42,226
Fund Balance at Beginning of Year	273,934	273,934	0
Prior Year Encumbrances Appropriated	<u>83,875</u>	<u>83,875</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$88,653</u></u>	<u><u>\$130,879</u></u>	<u><u>\$42,226</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$19,004	\$36,548	\$17,544
Interest	200	374	174
Other	27,000	4,400	(22,600)
Total Revenues	46,204	41,322	(4,882)
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	49,284	41,309	7,975
Changes in Fund Balance	(3,080)	13	3,093
Fund Balance at Beginning of Year	27,740	27,740	0
Prior Year Encumbrances Appropriated	3,080	3,080	0
Fund Balance at End of Year	<u>\$27,740</u>	<u>\$30,833</u>	<u>\$3,093</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prison Reduction Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$279,749	\$275,316	(\$4,433)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	177,659	177,601	58
Fringe Benefits	61,933	65,426	(3,493)
Materials and Supplies	10,264	5,990	4,274
Contractual Services	35,827	31,740	4,087
Total Expenditures	285,683	280,757	4,926
Excess of Revenues Under Expenditures	(5,934)	(5,441)	493
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	1,573	1,573
Advances - Out	(22,364)	(22,364)	0
Transfers - In	22,364	22,364	0
Total Other Financing Sources (Uses)	0	1,573	1,573
Changes in Fund Balance	(5,934)	(3,868)	2,066
Fund Balance at Beginning of Year	21,209	21,209	0
Prior Year Encumbrances Appropriated	15,877	15,877	0
Fund Balance at End of Year	\$31,152	\$33,218	\$2,066

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Special Revenue Fund
 For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$10,000	\$12,446	\$2,446
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	10,427	9,670	757
Changes in Fund Balance	(427)	2,776	3,203
Fund Balance at Beginning of Year	4,534	4,534	0
Prior Year Encumbrances Appropriated	506	506	0
Fund Balance at End of Year	<u>\$4,613</u>	<u>\$7,816</u>	<u>\$3,203</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Probation Services Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$36,400	\$39,432	\$3,032
Other	0	465	465
Total Revenues	<u>36,400</u>	<u>39,897</u>	<u>3,497</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	27,500	24,172	3,328
Fringe Benefits	8,450	11,140	(2,690)
Materials and Supplies	8,200	3,928	4,272
Contractual Services	10,000	1,550	8,450
Capital Outlay	20,688	17,476	3,212
Total Expenditures	<u>74,838</u>	<u>58,266</u>	<u>16,572</u>
Excess of Revenues Under Expenditures	<u>(38,438)</u>	<u>(18,369)</u>	<u>20,069</u>
<u>Other Financing Sources (Uses)</u>			
Advances - Out	0	(4,573)	(4,573)
Transfers - In	0	1,569	1,569
Total Other Financing Sources (Uses)	<u>0</u>	<u>(3,004)</u>	<u>(3,004)</u>
Changes in Fund Balance	(38,438)	(21,373)	17,065
Fund Balance at Beginning of Year	<u>61,229</u>	<u>61,229</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$22,791</u></u>	<u><u>\$39,856</u></u>	<u><u>\$17,065</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$793,335	\$720,816	(\$72,519)
Other	350	6,594	6,244
Total Revenues	<u>793,685</u>	<u>727,410</u>	<u>(66,275)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	355,000	359,028	(4,028)
Fringe Benefits	144,000	132,846	11,154
Materials and Supplies	30,533	23,428	7,105
Contractual Services	866,923	694,824	172,099
Capital Outlay	120,860	90,555	30,305
Other	45,896	32,036	13,860
Total Expenditures	<u>1,563,212</u>	<u>1,332,717</u>	<u>230,495</u>
Changes in Fund Balance	(769,527)	(605,307)	164,220
Fund Balance at Beginning of Year	1,070,542	1,070,542	0
Prior Year Encumbrances Appropriated	80,529	80,529	0
Fund Balance at End of Year	<u>\$381,544</u>	<u>\$545,764</u>	<u>\$164,220</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Enhanced 911 Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$60,000	\$154,763	\$94,763
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	8,000	1,714	6,286
Capital Outlay	55,000	0	55,000
Other	8,000	4,792	3,208
Total Expenditures	71,000	6,506	64,494
Changes in Fund Balance	(11,000)	148,257	159,257
Fund Balance at Beginning of Year	121,748	121,748	0
Fund Balance at End of Year	\$110,748	\$270,005	\$159,257

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
DWI Education Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$0	\$2,017	\$2,017
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	4,000	2,437	1,563
Contractual Services	3,965	0	3,965
Total Expenditures	7,965	2,437	5,528
Changes in Fund Balance	(7,965)	(420)	7,545
Fund Balance at Beginning of Year	8,543	8,543	0
Fund Balance at End of Year	\$578	\$8,123	\$7,545

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Reduction Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$43,956	\$44,281	\$325
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	30,000	29,076	924
Fringe Benefits	14,606	15,025	(419)
Total Expenditures	44,606	44,101	505
Excess of Revenues Over (Under) Expenditures	(650)	180	830
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	3,000	3,000
Advances - Out	(4,919)	(4,919)	0
Transfers - In	4,919	4,919	0
Transfers - Out	(1,569)	(1,569)	0
Total Other Financing Sources (Uses)	(1,569)	1,431	3,000
Changes in Fund Balance	(2,219)	1,611	3,830
Fund Balance at Beginning of Year	5,539	5,539	0
Fund Balance at End of Year	<u>\$3,320</u>	<u>\$7,150</u>	<u>\$3,830</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Electronic Monitoring Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$3,000	\$3,265	\$265
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	3,000	1,745	1,255
Changes in Fund Balance	0	1,520	1,520
Fund Balance at Beginning of Year	5,986	5,986	0
Fund Balance at End of Year	\$5,986	\$7,506	\$1,520

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$20,000	\$57,011	\$37,011
Interest	100	524	424
Other	0	17,821	17,821
Total Revenues	20,100	75,356	55,256
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	60,612	32,310	28,302
Changes in Fund Balance	(40,512)	43,046	83,558
Fund Balance at Beginning of Year	52,257	52,257	0
Fund Balance at End of Year	\$11,745	\$95,303	\$83,558

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
PEACE Program Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$11,000	\$10,893	(\$107)
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	2,500	1,147	1,353
Contractual Services	14,500	14,187	313
Total Expenditures	17,000	15,334	1,666
Changes in Fund Balance	(6,000)	(4,441)	1,559
Fund Balance at Beginning of Year	13,821	13,821	0
Prior Year Encumbrances Appropriated	350	350	0
Fund Balance at End of Year	<u>\$8,171</u>	<u>\$9,730</u>	<u>\$1,559</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Disaster Services Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$24,698	\$24,698	\$0
Intergovernmental	135,035	134,880	(155)
Other	16,179	16,179	0
Total Revenues	<u>175,912</u>	<u>175,757</u>	<u>(155)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	64,461	62,252	2,209
Fringe Benefits	27,329	26,920	409
Materials and Supplies	750	569	181
Contractual Services	6,434	5,824	610
Capital Outlay	2,000	0	2,000
Other	91,366	79,338	12,028
Total Expenditures	<u>192,340</u>	<u>174,903</u>	<u>17,437</u>
Changes in Fund Balance	(16,428)	854	17,282
Fund Balance at Beginning of Year	16,128	16,128	0
Prior Year Encumbrances Appropriated	<u>1,266</u>	<u>1,266</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$966</u></u>	<u><u>\$18,248</u></u>	<u><u>\$17,282</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Impact Special Revenue Fund
 For the Year Ended December 31, 2008

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$0	\$575	\$575
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	<u>600</u>	<u>300</u>	<u>300</u>
Excess of Revenues Over (Under) Expenditures	(600)	275	875
<u>Other Financing Sources</u>			
Transfers - In	<u>600</u>	<u>600</u>	<u>0</u>
Changes in Fund Balance	0	875	875
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$875</u></u>	<u><u>\$875</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sheriff Training Special Revenue Fund
 For the Year Ended December 31, 2008

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$8,960	\$8,960	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Other	<u>8,960</u>	<u>2,040</u>	<u>6,920</u>
Changes in Fund Balance	0	6,920	6,920
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$6,920</u></u>	<u><u>\$6,920</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$3,000	\$1,984	(\$1,016)
Licenses and Permits	140,000	166,263	26,263
Fines and Forfeitures	19,000	31,431	12,431
Other	2,000	1,088	(912)
Total Revenues	164,000	200,766	36,766
<u>Expenditures</u>			
Current			
Health			
Personal Services	75,912	75,748	164
Fringe Benefits	46,520	33,284	13,236
Materials and Supplies	16,770	14,844	1,926
Contractual Services	19,072	18,280	792
Capital Outlay	8,400	8,115	285
Other	150	16	134
Total Expenditures	166,824	150,287	16,537
Excess of Revenues Over (Under) Expenditures	(2,824)	50,479	53,303
<u>Other Financing Uses</u>			
Transfers - Out	(83,906)	(83,906)	0
Changes in Fund Balance	(86,730)	(33,427)	53,303
Fund Balance at Beginning of Year	164,648	164,648	0
Prior Year Encumbrances Appropriated	2,427	2,427	0
Fund Balance at End of Year	\$80,345	\$133,648	\$53,303

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$69,330	\$54,315	(\$15,015)
<u>Expenditures</u>			
Current			
Public Works			
Materials and Supplies	5,000	127	4,873
Contractual Services	124,310	83,689	40,621
Total Expenditures	129,310	83,816	45,494
Changes in Fund Balance	(59,980)	(29,501)	30,479
Fund Balance at Beginning of Year	53,466	53,466	0
Prior Year Encumbrances Appropriated	20,850	20,850	0
Fund Balance at End of Year	<u>\$14,336</u>	<u>\$44,815</u>	<u>\$30,479</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$93,533	\$85,142	(\$8,391)
Interest	300	449	149
Other	15,451	11,654	(3,797)
Total Revenues	<u>109,284</u>	<u>97,245</u>	<u>(12,039)</u>
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	58,376	3,166	55,210
Capital Outlay	93,126	74,120	19,006
Total Expenditures	<u>151,502</u>	<u>77,286</u>	<u>74,216</u>
Changes in Fund Balance	(42,218)	19,959	62,177
Fund Balance at Beginning of Year	75,951	75,951	0
Prior Year Encumbrances Appropriated	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$35,233</u></u>	<u><u>\$97,410</u></u>	<u><u>\$62,177</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Litter Control and Recycling Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$99,657	\$69,871	(\$29,786)
<u>Expenditures</u>			
Current			
Public Works			
Personal Services	37,274	37,206	68
Fringe Benefits	11,633	11,625	8
Contractual Services	4,000	3,684	316
Other	36,062	25,562	10,500
Total Expenditures	88,969	78,077	10,892
Changes in Fund Balance	10,688	(8,206)	(18,894)
Fund Balance at Beginning of Year	15,696	15,696	0
Prior Year Encumbrances Appropriated	158	158	0
Fund Balance at End of Year	\$26,542	\$7,648	(\$18,894)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Prosecutor Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$75,000	\$61,648	(\$13,352)
Other	8,000	1,156	(6,844)
Total Revenues	<u>83,000</u>	<u>62,804</u>	<u>(20,196)</u>
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	61,544	60,783	761
Fringe Benefits	19,435	9,464	9,971
Materials and Supplies	2,500	2,500	0
Contractual Services	13,963	6,429	7,534
Capital Outlay	2,000	0	2,000
Other	500	0	500
Total Expenditures	<u>99,942</u>	<u>79,176</u>	<u>20,766</u>
Changes in Fund Balance	(16,942)	(16,372)	570
Fund Balance at Beginning of Year	82,036	82,036	0
Prior Year Encumbrances Appropriated	<u>5,019</u>	<u>5,019</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$70,113</u></u>	<u><u>\$70,683</u></u>	<u><u>\$570</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Treasurer Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$60,000	\$61,648	\$1,648
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	60,000	45,442	14,558
Fringe Benefits	17,100	12,766	4,334
Materials and Supplies	10,206	1,097	9,109
Capital Outlay	5,000	257	4,743
Other	7,000	1,252	5,748
Total Expenditures	99,306	60,814	38,492
Changes in Fund Balance	(39,306)	834	40,140
Fund Balance at Beginning of Year	155,455	155,455	0
Prior Year Encumbrances Appropriated	206	206	0
Fund Balance at End of Year	\$116,355	\$156,495	\$40,140

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prepayment Interest Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$5,000	\$4,747	(\$253)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	5,000	0	5,000
Capital Outlay	5,000	0	5,000
Other	1,000	817	183
Total Expenditures	11,000	817	10,183
Changes in Fund Balance	(6,000)	3,930	9,930
Fund Balance at Beginning of Year	14,815	14,815	0
Fund Balance at End of Year	<u>\$8,815</u>	<u>\$18,745</u>	<u>\$9,930</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Computerization Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$157,174	\$162,264	\$5,090
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	54,637	54,105	532
Contractual Services	104,778	86,835	17,943
Capital Outlay	22,964	8,644	14,320
Other	500	0	500
Total Expenditures	182,879	149,584	33,295
Changes in Fund Balance	(25,705)	12,680	38,385
Fund Balance at Beginning of Year	109,264	109,264	0
Fund Balance at End of Year	<u>\$83,559</u>	<u>\$121,944</u>	<u>\$38,385</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
GFM Recorder Equipment Special Revenue Fund
 For the Year Ended December 31, 2008

	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$43,500	\$32,964	(\$10,536)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Capital Outlay	<u>49,885</u>	<u>44,378</u>	<u>5,507</u>
Changes in Fund Balance	(6,385)	(11,414)	(5,029)
Fund Balance at Beginning of Year	22,983	22,983	0
Prior Year Encumbrances Appropriated	<u>6,385</u>	<u>6,385</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$22,983</u></u>	<u><u>\$17,954</u></u>	<u><u>(\$5,029)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Certificate of Title Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$250,000	\$210,739	(\$39,261)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	148,000	144,409	3,591
Fringe Benefits	100,200	73,208	26,992
Material and Supplies	5,091	3,954	1,137
Contractual Services	4,000	1,913	2,087
Other	3,789	1,519	2,270
Total Expenditures	261,080	225,003	36,077
Excess of Revenues Under Expenditures	(11,080)	(14,264)	(3,184)
<u>Other Financing Uses</u>			
Transfers - Out	(37,500)	(37,500)	0
Changes in Fund Balance	(48,580)	(51,764)	(3,184)
Fund Balance at Beginning of Year	343,667	343,667	0
Prior Year Encumbrances Appropriated	130	130	0
Fund Balance at End of Year	\$295,217	\$292,033	(\$3,184)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Paternity Mediation Special Revenue Fund
For the Year Ended December 31, 2008

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,845	\$4,661	(\$1,184)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Contractual Services	<u>5,845</u>	<u>5,581</u>	<u>264</u>
Changes in Fund Balance	0	(920)	(920)
Fund Balance at Beginning of Year	88	88	0
Prior Year Encumbrances Appropriated	<u>600</u>	<u>600</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$688</u></u>	<u><u>(\$232)</u></u>	<u><u>(\$920)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Underground Storage Tank Special Revenue Fund
For the Year Ended December 31, 2008

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

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Ohio Children's Trust Special Revenue Fund
 For the Year Ended December 31, 2008

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$32,427	\$20,427	(\$12,000)
<u>Expenditures</u>			
Current			
Human Services			
Contractual Services	<u>32,427</u>	<u>17,600</u>	<u>14,827</u>
Changes in Fund Balance	0	2,827	2,827
Fund Balance at Beginning of Year	<u>7,386</u>	<u>7,386</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,386</u></u>	<u><u>\$10,213</u></u>	<u><u>\$2,827</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Juvenile Drug Testing Special Revenue Fund
 For the Year Ended December 31, 2008

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

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Family Services Special Revenue Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,000	\$12,272	(\$728)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	5,000	886	4,114
Capital Outlay	40,000	307	39,693
Other	20,000	5,216	14,784
Total Expenditures	65,000	6,409	58,591
Changes in Fund Balance	(52,000)	5,863	57,863
Fund Balance at Beginning of Year	58,581	58,581	0
Fund Balance at End of Year	<u>\$6,581</u>	<u>\$64,444</u>	<u>\$57,863</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Senior Service Levy Special Revenue Fund
For the Year Ended December 31, 2008

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$750,980	\$634,802	(\$116,178)
Intergovernmental	<u>106,153</u>	<u>131,671</u>	<u>25,518</u>
Total Revenues	857,133	766,473	(90,660)
<u>Expenditures</u>			
Current			
Human Services			
Other	<u>855,778</u>	<u>766,660</u>	<u>89,118</u>
Changes in Fund Balance	1,355	(187)	(1,542)
Fund Balance at Beginning of Year	<u>187</u>	<u>187</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,542</u></u>	<u><u>\$0</u></u>	<u><u>(\$1,542)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bond Retirement Debt Service Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$24,461	\$24,461	\$0
<u>Expenditures</u>			
Debt Service			
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	126,000	126,000	0
Interest and Fiscal Charges	194,790	194,790	0
Job and Family Services Bonds			
Principal Retirement	134,000	134,000	0
Interest and Fiscal Charges	16,480	16,480	0
Regional Jail Bonds			
Principal Retirement	120,000	120,000	0
Interest and Fiscal Charges	139,894	139,894	0
Justice Center Bonds			
Principal Retirement	25,000	25,000	0
Interest and Fiscal Charges	29,856	29,856	0
Total General Obligation Bond Retirement	786,020	786,020	0
Marion Senior Housing			
Interest and Fiscal Charges	11,234	11,234	0
Issue II Loans			
Principal Retirement	16,477	16,477	0
Total Expenditures	813,731	813,731	0
Excess of Revenues Under Expenditures	(789,270)	(789,270)	0
<u>Other Financing Sources (Uses)</u>			
Advances - Out	(13,227)	(13,227)	0
Transfers - In	717,486	594,655	(122,831)
Total Other Financing Sources (Uses)	704,259	581,428	(122,831)
Changes in Fund Balance	(85,011)	(207,842)	(122,831)
Fund Balance at Beginning of Year	913,154	913,154	0
Fund Balance at End of Year	\$828,143	\$705,312	(\$122,831)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Improvement Capital Projects Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$25,200	\$25,200	\$0
<u>Expenditures</u>			
Capital Outlay	421,318	377,514	43,804
Excess of Revenues Under Expenditures	(396,118)	(352,314)	43,804
<u>Other Financing Sources</u>			
Transfers - In	376,000	368,698	(7,302)
Changes in Fund Balance	(20,118)	16,384	36,502
Fund Balance at Beginning of Year	211,213	211,213	0
Prior Year Encumbrances Appropriated	13,379	13,379	0
Fund Balance at End of Year	<u>\$204,474</u>	<u>\$240,976</u>	<u>\$36,502</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Drainage Capital Projects Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$555,925	\$58,940	(\$496,985)
<u>Expenditures</u>			
Capital Outlay	56,610	39,650	16,960
Debt Service			
Principal Retirement	60,000	60,000	0
Interest and Fiscal Charges	4,800	4,800	0
Total Expenditures	121,410	104,450	16,960
Excess of Revenues Over (Under) Expenditures	434,515	(45,510)	(480,025)
<u>Other Financing Sources</u>			
Advances - In	67,347	67,347	0
Changes in Fund Balance	501,862	21,837	(480,025)
Fund Balance at Beginning of Year	189,334	189,334	0
Fund Balance at End of Year	<u>\$691,196</u>	<u>\$211,171</u>	<u>(\$480,025)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Home Capital Projects Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	75,000	12,188	62,812
Excess of Revenues Under Expenditures	(75,000)	(12,188)	62,812
<u>Other Financing Sources</u>			
Transfers - In	75,000	0	(75,000)
Changes in Fund Balance	0	(12,188)	(12,188)
Fund Balance at Beginning of Year	20,876	20,876	0
Fund Balance at End of Year	<u>\$20,876</u>	<u>\$8,688</u>	<u>(\$12,188)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Marca Capital Projects Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$260,000	\$252,200	(\$7,800)
Intergovernmental	89,500	107,466	17,966
Other	0	90,440	90,440
Total Revenues	349,500	450,106	100,606
<u>Expenditures</u>			
Capital Outlay	689,500	361,381	328,119
Changes in Fund Balance	(340,000)	88,725	428,725
Fund Balance at Beginning of Year	348,993	348,993	0
Prior Year Encumbrances Appropriated	33,900	33,900	0
Fund Balance at End of Year	<u>\$42,893</u>	<u>\$471,618</u>	<u>\$428,725</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Capital Projects Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	34,000	20,234	13,766
Excess of Revenues Under Expenditures	(34,000)	(20,234)	13,766
<u>Other Financing Uses</u>			
Transfers - Out	(41,000)	(41,000)	0
Changes in Fund Balance	(75,000)	(61,234)	13,766
Fund Balance at Beginning of Year	88,595	88,595	0
Prior Year Encumbrances Appropriated	4,000	4,000	0
Fund Balance at End of Year	<u>\$17,595</u>	<u>\$31,361</u>	<u>\$13,766</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
University Drive Capital Projects Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Debt Service			
Issuance Costs	4,383	4,383	0
Excess of Revenues Under Expenditures	(4,383)	(4,383)	0
<u>Other Financing Sources</u>			
Notes Issued	0	900,000	900,000
Premium on Notes Issued	4,383	4,383	0
Total Other Financing Sources	4,383	904,383	900,000
Changes in Fund Balance	0	900,000	900,000
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$900,000	\$900,000

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Issue II Capital Projects Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$567,444	\$446,199	(\$121,245)
<u>Expenditures</u>			
Capital Outlay	941,079	667,166	273,913
Excess of Revenues Under Expenditures	(373,635)	(220,967)	152,668
<u>Other Financing Sources</u>			
Transfers - In	330,446	69,589	(260,857)
Changes in Fund Balance	(43,189)	(151,378)	(108,189)
Fund Balance at Beginning of Year	392,971	392,971	0
Prior Year Encumbrances Appropriated	36,632	36,632	0
Fund Balance at End of Year	<u>\$386,414</u>	<u>\$278,225</u>	<u>(\$108,189)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Justice Center Capital Projects Fund
 For the Year Ended December 31, 2008

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

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Capital Projects Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Sources (Uses)</u>			
Advances - Out	0	(83,906)	(83,906)
Transfers - In	0	83,906	83,906
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Coliseum Levy Capital Projects Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$30,044	\$30,044	\$0
<u>Expenditures</u>			
Capital Outlay	41,988	35,296	6,692
Excess of Revenues Under Expenditures	(11,944)	(5,252)	6,692
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	5,632	5,632
Advances - Out	0	(5,632)	(5,632)
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	(11,944)	(5,252)	6,692
Fund Balance at Beginning of Year	11,944	11,944	0
Fund Balance at End of Year	\$0	\$6,692	\$6,692

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Road Capital Capital Projects Fund
 For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	373,130	10,000	363,130
Changes in Fund Balance	(373,130)	(10,000)	363,130
Fund Balance at Beginning of Year	373,130	373,130	0
Fund Balance at End of Year	\$0	\$363,130	\$363,130

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Northwest Intercept Capital Projects Fund
For the Year Ended December 31, 2008

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$5,258,166	\$164,968	(\$5,093,198)
<u>Expenditures</u>			
Capital Outlay	5,918,628	161,209	5,757,419
Excess of Revenues Over (Under) Expenditures	(660,462)	3,759	664,221
<u>Other Financing Sources</u>			
Transfers - In	93,000	0	(93,000)
Changes in Fund Balance	(567,462)	3,759	571,221
Fund Balance at Beginning of Year	610,204	610,204	0
Prior Year Encumbrances Appropriated	49,962	49,962	0
Fund Balance at End of Year	<u>\$92,704</u>	<u>\$663,925</u>	<u>\$571,221</u>



**STATISTICAL
SECTION**

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Marion County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S14

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

Debt Capacity S28

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

Demographic and Economic Information S35

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

Operating Information S38

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

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB 34 in 2003; schedules presenting government-wide information include information beginning in that year.

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental Activities			
Invested in Capital Assets, Net of Related Debt	\$49,826,270	\$49,187,346	\$47,464,227
Restricted	23,939,861	24,050,007	21,436,262
Unrestricted	<u>3,718,359</u>	<u>5,212,695</u>	<u>4,652,160</u>
Total Governmental Activities Net Assets	<u>77,484,490</u>	<u>78,450,048</u>	<u>73,552,649</u>
Business-Type Activity			
Invested in Capital Assets, Net of Related Debt	5,906,949	5,784,359	5,868,440
Restricted	0	0	0
Unrestricted	<u>3,109,917</u>	<u>2,965,710</u>	<u>2,441,114</u>
Total Business-Type Activity Net Assets	<u>9,016,866</u>	<u>8,750,069</u>	<u>8,309,554</u>
Primary Government			
Invested in Capital Assets, Net of Related Debt	55,733,219	54,971,705	53,332,667
Restricted	23,939,861	24,050,007	21,436,262
Unrestricted	<u>6,828,276</u>	<u>8,178,405</u>	<u>7,093,274</u>
Total Primary Government Net Assets	<u>\$86,501,356</u>	<u>\$87,200,117</u>	<u>\$81,862,203</u>

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

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

	2008	2007	2006
Expenses			
Governmental Activities			
General Government			
Legislative and Executive	\$7,196,431	\$6,865,354	\$6,559,522
Intergovernmental	216,287	178,628	0
Judicial	2,464,592	2,160,259	2,052,712
Public Safety	11,105,738	9,906,723	9,581,353
Intergovernmental	3,600	0	0
Public Works	5,186,406	3,186,953	5,310,612
Intergovernmental	0	830,770	0
Health	6,616,909	7,928,161	7,700,613
Intergovernmental	1,062,532	1,087,960	0
Human Services	15,488,136	14,559,161	13,166,131
Economic Development			
Intergovernmental	0	2,633,911	0
Conservation and Recreation	20,500	13,000	226,051
Intergovernmental	175,750	185,000	0
Intergovernmental	0	0	1,016,777
Interest and Fiscal Charges	516,317	484,721	571,803
Total Governmental Activities Expenses	<u>50,053,198</u>	<u>50,020,601</u>	<u>46,185,574</u>
Business-Type Activity			
Sewer District	1,236,134	1,164,820	1,175,071
Total Primary Government Expenses	<u>51,289,332</u>	<u>51,185,421</u>	<u>47,360,645</u>
Program Revenues			
Governmental Activities			
Charges for Services			
General Government			
Legislative and Executive	2,498,120	2,598,005	2,579,723
Judicial	1,072,416	1,212,057	1,150,303
Public Safety	1,251,612	1,200,579	1,062,452
Public Works	186,053	194,094	186,303
Health	199,381	183,404	177,436
Human Services	308,820	329,446	333,426
Economic Development	0	4,568,513	0
Operating Grants, Contributions, and Interest	22,813,933	22,345,531	21,481,219
Capital Grants, Contributions, and Interest	664,952	1,368,720	5,516,629
Total Governmental Activities Program Revenues	<u>28,995,287</u>	<u>34,000,349</u>	<u>32,487,491</u>
Business-Type Activity			
Charges for Services	1,116,408	1,172,195	1,072,083
Capital Grants, Contributions, and Interest	350,109	292,385	91,878
Total Business-Type Activity Program Revenues	<u>1,466,517</u>	<u>1,464,580</u>	<u>1,163,961</u>
Total Primary Government Program Revenues	<u>30,461,804</u>	<u>35,464,929</u>	<u>33,651,452</u>

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

2,280,729	2,340,550	2,228,818
1,107,315	980,036	1,158,754
893,504	837,317	1,083,333
177,669	128,649	258,452
174,167	153,484	187,451
302,246	306,040	311,793
0	0	0
20,061,838	20,544,602	19,373,105
195,454	359,042	276,307
<u>25,192,922</u>	<u>25,649,720</u>	<u>24,878,013</u>
1,077,909	1,066,299	1,021,108
135,356	170,559	79,844
<u>1,213,265</u>	<u>1,236,858</u>	<u>1,100,952</u>
<u>26,406,187</u>	<u>26,886,578</u>	<u>25,978,965</u>

(continued)

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

	2008	2007	2006
Net (Expense)/Revenue			
Governmental Activities	(\$21,057,911)	(\$16,020,252)	(\$13,698,083)
Business-Type Activity	230,383	299,760	(11,110)
Total Primary Government Net Expense	<u>(20,827,528)</u>	<u>(15,720,492)</u>	<u>(13,709,193)</u>
General Revenues and Other Changes in Net Assets			
Governmental Activities			
Property Taxes Levied for			
General Operating	2,106,870	2,217,466	2,167,903
Health-Mental Health	805,129	918,955	654,433
Health-Mental Retardation and Developmental Disabilities	2,444,211	2,898,988	2,961,609
Health-Marca Capital	252,609	308,547	312,797
Human Services-Children Services	1,273,788	1,583,189	1,514,642
Human Services-Senior Service	643,798	760,044	63,710
Conservation and Recreation-Coliseum Capital	0	0	11,561
Sales Taxes	6,814,459	7,151,124	6,751,129
Grants and Entitlements not Restricted to Other Programs	2,019,962	1,818,914	1,566,057
Interest	1,495,344	2,035,081	1,700,569
Other	2,236,183	1,321,586	1,926,596
Transfers	0	(96,243)	0
Special Item - Gain on Sale of Capital Assets	0	0	0
Total Governmental Activities	<u>20,092,353</u>	<u>20,917,651</u>	<u>19,631,006</u>
Business-Type Activity			
Interest	35,204	37,167	46,190
Other	1,210	7,345	1,681
Transfers	0	96,243	0
Total Business-Type Activity	<u>36,414</u>	<u>140,755</u>	<u>47,871</u>
Total Primary Government	<u>20,128,767</u>	<u>21,058,406</u>	<u>19,678,877</u>
Change in Net Assets			
Governmental Activities	(965,558)	4,897,399	5,932,923
Business-Type Activity	266,797	440,515	36,761
Total Primary Government	<u>(\$698,761)</u>	<u>\$5,337,914</u>	<u>\$5,969,684</u>

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

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

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

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

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
General Fund				
Reserved	\$898,395	\$791,439	\$708,263	\$497,443
Unreserved	<u>4,968,581</u>	<u>6,772,252</u>	<u>5,960,120</u>	<u>6,037,725</u>
Total General Fund	<u>5,866,976</u>	<u>7,563,691</u>	<u>6,668,383</u>	<u>6,535,168</u>
All Other Governmental Funds				
Reserved	2,225,158	1,396,671	1,430,260	1,936,328
Unreserved, Reported in Special Revenue Funds	14,402,925	15,068,360	13,563,918	12,620,540
Debt Service Fund	693,689	901,531	777,115	651,940
Capital Projects Funds (Deficit)	<u>893,366</u>	<u>975,583</u>	<u>1,328,373</u>	<u>1,468,191</u>
Total All Other Governmental Funds	<u>18,215,138</u>	<u>18,342,145</u>	<u>17,099,666</u>	<u>16,676,999</u>
Total Governmental Funds	<u><u>\$24,082,114</u></u>	<u><u>\$25,905,836</u></u>	<u><u>\$23,768,049</u></u>	<u><u>\$23,212,167</u></u>

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
\$576,813	\$298,446	\$1,093,240	\$938,630	\$166,744	\$182,032
<u>3,153,655</u>	<u>4,073,678</u>	<u>4,095,584</u>	<u>4,351,736</u>	<u>4,440,714</u>	<u>3,065,339</u>
<u>3,730,468</u>	<u>4,372,124</u>	<u>5,188,824</u>	<u>5,290,366</u>	<u>4,607,458</u>	<u>3,247,371</u>
1,311,288	1,839,343	2,767,925	3,793,862	10,046,618	2,140,932
12,907,520	11,746,759	12,903,437	13,429,129	13,115,092	12,297,793
521,564	385,989	251,580	235,417	38,068	38,068
<u>1,364,837</u>	<u>1,595,662</u>	<u>1,535,054</u>	<u>1,320,383</u>	<u>(7,278,270)</u>	<u>100,160</u>
<u>16,105,209</u>	<u>15,567,753</u>	<u>17,457,996</u>	<u>18,778,791</u>	<u>15,921,508</u>	<u>14,576,953</u>
<u>\$19,835,677</u>	<u>\$19,939,877</u>	<u>\$22,646,820</u>	<u>\$24,069,157</u>	<u>\$20,528,966</u>	<u>\$17,824,324</u>

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

	2008	2007	2006	2005	2004
Revenues					
Property Taxes	\$7,402,713	\$8,621,962	\$7,636,017	\$7,990,487	\$7,674,052
Payment in Lieu of Taxes	252,618	0	0	0	0
Sales Taxes	6,979,528	7,276,501	6,499,806	6,406,626	6,366,647
Special Assessments	102,750	80,935	61,564	73,482	148,899
Charges for Services	4,596,609	5,147,982	5,009,233	4,520,529	4,405,092
Licenses and Permits	169,602	161,639	157,081	157,520	131,490
Fines and Forfeitures	642,259	372,293	272,620	223,446	172,395
Intergovernmental	25,233,229	25,546,176	23,489,949	21,836,527	21,946,707
Interest	1,481,389	1,966,989	1,759,758	1,029,169	548,775
Donations	0	0	0	0	0
Other	2,226,460	1,402,443	1,926,596	1,198,088	1,134,822
Total Revenues	49,087,157	50,576,920	46,812,624	43,435,874	42,528,879
Expenditures					
General Government					
Legislative and Executive	6,214,515	5,997,407	5,749,148	5,816,674	5,646,287
Intergovernmental	216,287	178,628	0	0	0
Judicial	2,351,314	2,105,744	2,003,409	2,056,800	1,938,925
Public Safety	10,933,715	9,722,362	9,627,378	8,825,098	8,719,203
Intergovernmental	3,600	0	0	0	0
Public Works	5,118,964	4,670,835	4,300,495	4,374,489	4,087,891
Health	6,085,524	7,385,058	7,166,602	7,126,689	7,580,126
Intergovernmental	1,062,532	1,087,960	0	0	0
Human Services	15,485,443	14,384,934	13,041,213	11,489,016	11,374,219
Economic Development					
Intergovernmental	145,643	0	0	0	0
Conservation and Recreation	13,000	13,000	73,000	296,475	12,000
Intergovernmental	205,750	185,000	0	0	0
Other	0	0	0	0	0
Capital Outlay	1,951,944	1,577,479	4,981,439	1,548,499	1,503,966
Intergovernmental	0	0	1,016,777	913,032	957,447
Debt Service					
Principal Retirement	2,966,477	3,151,477	478,990	0	524,914
Interest and Fiscal Charges	531,171	471,181	495,641	0	520,696
Issuance Costs	0	150,011	0	1,003,160	0
Total Expenditures	53,285,879	51,081,076	48,934,092	43,449,932	42,865,674
Excess of Revenues Over (Under) Expenditures	(4,198,722)	(504,156)	(2,121,468)	(14,058)	(336,795)

2003	2002	2001	2000	1999
\$8,066,412	\$7,548,234	\$7,305,808	\$7,102,641	\$6,934,401
0	0	0	0	0
6,173,346	6,251,522	6,017,820	6,094,993	5,805,659
34,869	76,802	710,708	28,744	71,569
4,785,221	4,239,632	4,013,918	4,180,849	4,090,379
126,836	109,982	123,930	130,581	125,895
219,576	252,552	243,905	339,539	288,157
19,880,916	21,411,618	21,865,615	21,355,051	18,242,723
836,672	1,022,104	2,265,133	2,688,893	1,709,716
0	0	28,904	39,701	57,360
1,241,178	1,611,905	1,213,682	1,045,676	922,755
<u>41,365,026</u>	<u>42,524,351</u>	<u>43,789,423</u>	<u>43,006,668</u>	<u>38,248,614</u>

5,273,196	5,433,049	4,943,276	4,529,300	4,165,994
0	0	0	0	0
1,910,773	1,766,831	1,681,556	1,591,109	1,548,493
8,497,685	9,019,495	8,756,552	8,573,196	8,128,168
0	0	0	0	0
3,638,147	4,061,097	3,494,913	3,622,122	3,591,100
7,813,166	6,458,789	6,659,899	5,993,433	5,125,148
0	0	0	0	0
12,111,553	12,073,702	12,962,859	12,258,017	10,199,779
0	0	0	0	0
15,000	16,920	11,612	16,938	16,425
0	0	0	0	0
647,380	607,475	674,761	485,370	500,372
2,327,997	2,594,791	10,902,651	2,591,313	2,550,828
903,239	930,268	923,820	878,351	1,213,382
501,884	365,326	32,611	24,624	24,207
537,777	592,874	657,955	472,586	246,414
0	0	0	0	0
<u>44,177,797</u>	<u>43,920,617</u>	<u>51,702,465</u>	<u>41,036,359</u>	<u>37,310,310</u>
<u>(2,812,771)</u>	<u>(1,396,266)</u>	<u>(7,913,042)</u>	<u>1,970,309</u>	<u>938,304</u>

(continued)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	\$0	\$2,608	\$92,350	\$3,390,548	\$150,000
Notes Issued	2,375,000	2,485,000	2,585,000	0	0
Bonds Issued	0	0	0	0	0
Loans Issued	0	0	0	0	82,595
Refunding General Obligation Bonds Issued	0	9,844,713	0	0	0
Refunding Special Assessment Bonds Issued	0	110,287	0	0	0
Premium on Refunding General Obligation Bonds Issued	0	49,737	0	0	0
Premium on Refunding Special Assessment Bonds Issued	0	1,097	0	0	0
Payment to Refunding Bond Escrow Agent	0	(9,851,499)	0	0	0
Transfers - In	1,474,057	1,612,280	2,241,012	2,583,356	1,762,347
Transfers - Out	(1,474,057)	(1,612,280)	(2,241,012)	(2,583,356)	(1,762,347)
Total Other Financing Sources (Uses)	<u>2,375,000</u>	<u>2,641,943</u>	<u>2,677,350</u>	<u>3,390,548</u>	<u>232,595</u>
Changes in Fund Balances	<u>(\$1,823,722)</u>	<u>\$2,137,787</u>	<u>\$555,882</u>	<u>\$3,376,490</u>	<u>(\$104,200)</u>
Debt Service as a Percentage of					
Noncapital Expenditures	6.9%	7.8%	2.2%	2.4%	2.6%

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

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

Year	Real Property			Public Utility Personal Property	
	Assessed Value			Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility	Estimated Actual Value		
2008	\$763,703,430	\$195,639,040	\$2,740,978,485	\$59,274,480	\$67,357,364
2007	696,134,550	181,287,540	2,506,920,257	60,531,060	68,785,295
2006	681,679,900	170,391,870	2,434,490,771	61,813,940	70,243,114
2005	672,726,380	165,996,490	2,396,351,057	59,647,040	67,780,727
2004	654,030,390	162,759,560	2,333,685,571	60,472,980	68,719,295
2003	643,530,940	162,552,700	2,303,096,114	61,023,500	69,344,886
2002	640,970,400	161,616,090	2,293,104,257	59,668,560	67,805,182
2001	544,646,760	146,228,210	1,973,928,486	67,278,690	76,453,057
2000	533,560,840	139,359,040	1,922,628,229	68,847,820	78,236,159
1999	527,176,470	136,997,920	1,897,641,114	71,519,410	81,272,057

Source: Marion County Auditor

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out. The percentage was 18.75 percent for 2006 and 12.5 percent for 2007, and is 6.25 percent for 2008 and zero for 2009.

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

Tangible Personal Property		Total		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Weighted Average Tax Rate
\$40,204,752	\$643,276,032	\$1,058,821,702	\$3,451,611,881	\$9.17
78,996,797	631,974,376	1,016,949,947	3,207,679,928	9.40
110,699,321	590,396,379	1,024,585,031	3,095,130,264	8.37
138,144,455	627,929,341	1,036,514,365	3,092,061,125	8.76
133,972,644	582,489,757	1,011,235,574	2,984,894,623	8.80
131,543,103	548,096,263	998,650,243	2,920,537,263	8.80
130,301,458	521,205,832	992,556,508	2,882,115,271	9.85
134,067,875	536,271,500	892,221,535	2,586,653,043	9.42
133,512,115	534,048,460	875,279,815	2,534,912,848	9.13
129,021,590	516,086,360	864,715,390	2,494,999,531	9.17

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

	2008	2007	2006	2005
Unvoted Millage				
General Fund				
Effective Millage Rates	\$2.40	\$2.40	\$2.40	\$2.40
Voted Millage				
Mental Retardation and Developmental Disabilities 1978				
Effective Millage Rates				
Residential/Agricultural	0.4374	0.4754	0.4783	0.4791
Commercial/Industrial	0.5004	0.5437	0.5600	0.5561
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
Mental Retardation and Developmental Disabilities 1985				
Effective Millage Rates				
Residential/Agricultural	0.1730	0.1880	0.1892	0.1895
Commercial/Industrial	0.2577	0.2800	0.2883	0.2863
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500
Mental Retardation and Developmental Disabilities 1987				
Effective Millage Rates				
Residential/Agricultural	0.2471	0.2686	0.2703	0.2707
Commercial/Industrial	0.3683	0.4001	0.4121	0.4092
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Mental Retardation and Development Disabilities 1996				
Effective Millage Rates				
Residential/Agricultural	1.8844	2.0483	2.0610	2.0640
Commercial/Industrial	2.4886	2.7040	2.7849	2.7655
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000
Children Services				
Effective Millage Rates				
Residential/Agricultural	1.2357	1.3431	1.3515	1.3534
Commercial/Industrial	1.8445	2.0041	2.0641	2.0498
Tangible/Public Utility Personal	2.5000	2.5000	2.5000	2.5000
ADAMHS				
Effective Millage Rates				
Residential/Agricultural	0.9143	0.9938	0.5406	0.5414
Commercial/Industrial	0.8936	0.9709	0.7166	0.7117
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000

2004	2003	2002	2001	2000	1999
\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
0.4874	0.4882	0.4850	0.5592	0.5604	0.5598
0.5591	0.5543	0.5520	0.5936	0.6006	0.5983
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.1928	0.1931	0.1918	0.2212	0.2217	0.2214
0.2879	0.2854	0.2842	0.3056	0.3093	0.3081
0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
0.2754	0.2758	0.2740	0.3160	0.3167	0.3163
0.4114	0.4079	0.4062	0.4368	0.4420	0.4403
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
2.1000	2.1033	2.0895	2.4094	2.4146	2.4117
2.7805	2.7565	2.7451	2.9521	2.9870	2.9757
3.0000	3.0000	3.0000	3.0000	3.0000	3.0000
1.3771	1.3792	1.3701	1.5799	1.5833	1.5814
2.0609	2.0431	2.0346	2.1881	2.2139	2.2055
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
0.5508	0.5517	0.5481	0.6320	0.6333	0.6326
0.7155	0.7093	0.7064	0.7597	0.7687	0.7657
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

(continued)

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

	2008	2007	2006	2005
Fairground Improvement				
Effective Millage Rates				
Residential/Agricultural	\$0.0000	\$0.0000	\$0.0000	\$0.2564
Commercial/Industrial	0.0000	0.0000	0.0000	0.2778
Tangible/Public Utility Personal	0.0000	0.0000	0.0000	0.3000
Senior Service				
Effective Millage Rates				
Residential/Agricultural	0.7315	0.7950	0.0000	0.0000
Commercial/Industrial	0.7149	0.7767	0.0000	0.0000
Tangible/Public Utility Personal	0.8000	0.8000	0.0000	0.0000
Total Voted Millage	9.15	9.15	8.35	8.65
Total County Rate	11.55	11.55	10.75	11.05
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	8.0234	8.5123	7.2910	7.5545
Commercial/Industrial	9.4680	10.0795	9.2261	9.4564
Tangible/Public Utility Personal	11.5500	11.5500	10.7500	11.0500
In County School Districts				
Marion CSD	29.1078 - 40.7500	28.6454 - 40.2600	29.0431 - 40.6300	32.9177 - 44.5300
Pleasant LSD	24.8700 - 47.7700	24.8700 - 47.7700	25.3300 - 48.2300	25.1900 - 48.0900
Overlapping School Districts				
Buckeye Valley LSD	23.6500 - 32.6500	23.8000 - 32.8000	23.9800 - 32.9800	24.2000 - 33.2000
Cardington-Lincoln LSD	25.9776 - 33.1900	26.0008 - 33.1900	25.9813 - 33.1900	26.1166 - 33.1900
Elgin LSD	26.2600 - 38.2600	26.0388 - 37.7700	26.1429 - 37.8500	26.2070 - 37.8500
Northmor LSD	20.0000 - 27.4000	20.0000 - 27.4000	20.0000 - 27.4000	20.0090 - 27.4000
Ridgedale LSD	26.9800 - 47.6800	27.2539 - 47.6000	27.4040 - 47.3900	27.4057 - 47.3900
River Valley LSD	28.3834 - 43.5000	28.4164 - 43.5000	29.3169 - 44.3700	29.3209 - 44.3700
Upper Sandusky EVSD	20.0000 - 33.7000	20.0000 - 33.7000	20.0006 - 33.7000	20.0000 - 33.7000
Corporations				
Caledonia	7.4809 - 12.5000	8.0332 - 12.5000	8.0419 - 12.5000	8.0220 - 12.5000
Green Camp	9.2571 - 10.1000	5.4676 - 10.1000	5.5201 - 10.1000	5.5135 - 10.1000
Larue	12.0104 - 13.2000	11.6500 - 11.7000	10.0192 - 11.7000	6.8136 - 11.7000
Marion (Elgin LSD)	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000
Marion (Marion CSD)	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000
Marion (Pleasant LSD)	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000
Marion (Ridgedale LSD)	2.000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000
Marion (River Valley LSD)	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.0000	3.3000 - 3.0000
Morral	1.8065 - 3.4000	2.3089 - 5.2000	2.3322 - 5.2000	2.9756 - 5.2000
New Bloomington	3.1804 - 4.0000	3.3331 - 4.0000	3.3542 - 4.0000	3.3580 - 4.0000
Prospect	5.2992 - 11.6000	5.7180 - 11.6000	4.1614 - 10.1000	4.1579 - 10.1000
Waldo	5.8094 - 6.9000	6.1876 - 6.9000	6.1670 - 6.9000	6.1371 - 6.9000

2004	2003	2002	2001	2000	1999
\$0.2609	\$0.2613	\$2.0895	\$0.2994	\$0.0000	\$0.0000
0.2793	0.2769	0.2757	0.2965	0.0000	0.0000
0.3000	0.3000	0.3000	0.3000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.65	8.65	8.65	8.65	8.35	8.35
11.05	11.05	11.05	11.05	10.75	10.75
7.6444	7.6526	9.4480	8.4171	8.1300	8.1232
9.4946	9.4334	9.4042	9.9324	9.7215	9.6936
11.0500	11.0500	11.0500	11.0500	10.7500	10.7500
33.0948 - 44.5300	33.0655 - 44.5300	32.7691 - 44.3700	34.7100 - 46.2100	35.2224 - 46.6900	30.9200 - 42.4200
25.4200 - 48.3200	25.4538 - 48.3200	25.4200 - 48.3200	26.1100 - 49.0100	26.6200 - 49.5200	26.7400 - 49.6400
24.5200 - 33.5200	24.8000 - 33.8000	25.1500 - 34.1500	25.4000 - 34.4000	25.5100 - 34.5100	26.7100 - 35.7100
26.0635 - 33.1900	26.3255 - 33.8200	26.3255 - 33.8200	24.9761 - 32.3900	25.9812 - 33.3900	25.9812 - 33.3900
25.8915 - 37.8500	25.9911 - 37.8500	25.8500 - 37.8500	26.3000 - 38.3000	26.3000 - 38.3000	26.1000 - 38.1000
20.0047 - 27.4000	20.0000 - 27.4000	20.0000 - 27.4000	20.0000 - 27.4000	19.9999 - 27.4000	20.0000 - 27.4000
26.7383 - 47.3900	26.8097 - 47.3900	26.8200 - 47.5200	27.4500 - 48.1500	27.4528 - 48.1500	27.4000 - 48.1000
29.8612 - 44.8800	30.4559 - 45.8800	30.3523 - 45.8800	31.3241 - 46.5100	24.5787 - 39.9500	24.0751 - 39.4400
20.0053 - 33.7000	20.0072 - 33.7000	20.0072 - 33.7000	20.0000 - 33.7000	20.0000 - 33.7000	20.0000 - 33.7000
8.3125 - 12.5000	8.2891 - 12.5000	8.2521 - 12.5000	10.1152 - 12.5000	8.1755 - 12.5000	8.1650 - 12.5000
5.7134 - 10.1000	5.7156 - 10.1000	5.5752 - 10.1000	7.7854 - 10.1000	7.9715 - 10.1000	8.0009 - 10.1000
7.0306 - 11.7000	7.0275 - 11.7000	7.0022 - 11.7000	7.0272 - 11.7000	7.0365 - 11.7000	7.0343 - 11.7000
3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000
4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000
1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000
2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000
3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000	3.3000 - 3.0000
2.1028 - 5.2000	2.1033 - 5.2000	2.0077 - 5.2000	2.3893 - 5.2000	2.3935 - 5.2000	2.3935 - 5.2000
3.4114 - 4.0000	3.4215 - 4.0000	3.3737 - 4.0000	3.2548 - 4.0000	3.2549 - 4.0000	3.2491 - 4.0000
4.2743 - 10.1000	4.2721 - 10.1000	4.2542 - 10.1000	4.5927 - 10.1000	4.6027 - 10.1000	4.6063 - 10.1000
6.3518 - 6.9000	5.4411 - 7.0000	5.4189 - 7.0000	6.1026 - 7.0000	4.3374 - 7.0000	4.3394 - 7.0000

(continued)

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

	2008	2007	2006	2005
Townships				
Big Island	\$3.0114 - \$3.9000	\$3.1149 - \$3.9000	\$3.1242 - \$3.9000	\$3.1247 - \$3.9000
Bowling Green	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000
Claridon	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000
Grand	3.3775 - 3.6000	3.4904 - 3.6000	3.6000 - 3.6000	3.6000 - 3.6000
Grand Prairie	3.1848 - 3.4500	3.3156 - 3.4500	3.3220 - 3.4500	3.3225 - 3.4500
Green Camp	4.1685 - 4.4500	4.4141 - 4.4500	4.4436 - 4.4500	4.2623 - 4.4500
Marion	8.9541- 10.4000	9.7942 - 10.5000	10.1740 - 10.5000	6.8711 - 10.5000
Montgomery	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000
Pleasant	3.0211 - 3.2000	3.0762 - 3.2000	3.1827 - 3.2000	2.5372 - 2.7000
Prospect	1.8800 - 2.8000	1.9324 - 2.8000	1.9265 - 2.8000	1.9259 - 2.8000
Richland	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000
Salt Rock	4.4823 - 5.1000	5.0284 - 5.1000	5.0558 - 5.1000	5.0608 - 5.1000
Scott	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000
Tully	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000
Waldo	2.7447 - 2.9000	2.9000 - 2.9000	2.8998 - 2.9000	1.7408 - 2.9000
Other Units				
Battle Run Fire District	3.6341 - 5.0000	3.9774 - 5.0000	4.4494 - 5.0000	4.4455 - 5.0000
Cardington-Lincoln Joint Recreation Board	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500
Delaware County District Library	.0600 - .0600	0.0700 - 0.0700	.08000 - .08000	0.0900 - 0.0900
Delaware County JVSD	2.2797 - 3.2000	2.2817 - 3.2000	2.2847 - 3.2000	2.3702 - 3.2000
First Consolidated Fire District	5.2822 - 6.0000	5.7908 - 6.0000	5.8600 - 6.0000	6.0000 - 6.0000
Fort Morrow Fire District	1.8106 - 2.0000	2.4899 - 2.5000	1.8790 - 2.0000	1.8987 - 2.0000
Grandview Park District	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000
Pioneer JVSD	2.0196 - 4.7000	2.0222 - 4.7000	2.0851 - 4.7000	2.2328 - 4.7000
Prospect Joint Park Commission	1.6454 - 2.2000	1.7760 - 2.2000	1.7670 - 2.2000	1.3856 - 2.2000
Scioto Valley Fire District	2.6912 - 5.0000	2.9992 - 5.0000	3.0169 - 5.0000	3.0161 - 5.0000
Tri-Rivers JVSD	2.2529 - 4.4000	2.3922 - 4.4000	2.4006 - 4.4000	2.5341 - 4.4000
Vanguard JVSD	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000
Waldo Park Commission	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000

Source: Marion County Auditor

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

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

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

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

2004	2003	2002	2001	2000	1999
\$3.0790 - \$3.9000	\$3.0934 - \$3.9000	\$3.0767 - \$3.9000	\$3.1420 - \$3.9000	\$3.1442 - \$3.9000	\$3.1435 - \$3.9000
3.3000 - 3.0000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000
1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000
2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000
3.0646 - 3.2000	3.0656 - 3.2000	3.0611 - 3.2000	3.1973 - 3.2000	3.1971 - 3.2000	2.7640 - 3.2000
3.6501 - 4.2500	3.6648 - 4.2500	3.6348 - 4.2500	3.8066 - 4.5000	3.8207 - 4.5000	3.8209 - 4.5000
7.1042 - 10.5000	7.1023 - 10.5000	7.0682 - 10.5000	7.1319 - 10.5000	7.1303 - 10.5000	7.1040 - 10.5000
1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000
2.5876 - 2.7000	2.5941 - 2.7000	2.4595 - 2.7000	2.6925 - 2.7000	2.0887 - 2.7000	2.0891 - 2.7000
1.9306 - 2.8000	1.9329 - 2.8000	1.9292 - 2.8000	2.002 - 2.8000	2.0040 - 2.8000	2.0034 - 2.8000
1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.6000 - 1.6000	1.6000 - 1.6000
4.9252 - 5.1000	3.9875 - 4.1000	3.1065 - 4.1000	3.4039 - 4.1000	3.4144 - 4.1000	2.6906 - 4.1000
2.1000 - 2.1000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000
2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000
1.7427 - 2.9000	1.7453 - 2.9000	1.7441 - 2.9000	1.7696 - 2.9000	1.7711 - 2.9000	1.7711 - 2.9000
4.4785 - 5.0000	4.4950 - 5.0000	4.26242 - 5.0000	4.9832 - 5.0000	3.8935 - 5.0000	2.4051 - 5.0000
1.0500 - 1.0500	1.0500 - 1.0500	1.05000 - 1.05000	1.05000 - 1.05000	0.3000 - 0.3000	0.3000 - 0.3000
0.1200 - 0.1200	0.1500 - 0.1500	0.1800 - 0.1800	0.1900 - 0.1900	0.2400 - 0.2400	0.2900 - 0.2900
2.4147 - 3.2000	2.4585 - 3.2000	2.3761 - 3.2000	2.6328 - 3.4000	2.6387 - 3.4000	2.6487 - 3.4000
5.9939 - 6.0000	4.7626 - 5.0000	2.7914 - 3.5000	3.1657 - 3.5000	3.1654 - 3.5000	2.6507 - 3.5000
1.9054 - 2.0000	1.4118 - 1.5000	2.1035 - 2.2500	1.8849 - 2.2500	1.8894 - 2.2500	1.1889 - 1.5000
0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000	N/A	N/A
2.2334 - 4.7000	2.3215 - 4.7000	2.3215 - 4.7000	2.4355 - 4.7000	2.4361 - 4.7000	2.6273 - 4.7000
1.3944 - 2.2000	1.3988 - 2.2000	3.4732 - 5.2000	3.8536 - 5.2000	3.8619 - 5.2000	3.8619 - 5.2000
2.8616 - 5.0000	2.8689 - 5.0000	2.8502 - 5.0000	3.1275 - 5.0000	3.1293 - 5.0000	3.1245 - 5.0000
2.5592 - 4.4000	2.5617 - 4.4000	2.6058 - 4.4000	2.8792 - 4.4000	2.8826 - 4.4000	3.1396 - 4.4000
1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000
1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.000 - 1.000	1.0000 - 1.0000	1.0000 - 1.0000

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2008	\$8,705,636	\$8,599,951	98.79%	\$510,917	\$40,858	\$551,775	6.34%
2007	8,491,096	8,455,748	99.58	410,743	35,348	446,091	5.25
2006	7,249,101	7,354,491	101.45	373,143	37,600	410,743	5.67
2005	7,160,302	7,079,292	98.87	432,054	84,080	516,134	7.21
2004	7,213,305	7,238,680	100.35	362,603	72,520	435,123	6.03
2003	7,132,391	7,113,129	99.73	448,836	112,926	561,762	7.88
2002	7,062,156	7,012,268	99.29	318,988	67,947	386,935	5.48
2001	6,644,567	6,708,657	100.96	261,940	109,682	371,622	5.59
2000	6,304,086	6,455,809	102.41	246,496	106,684	353,180	5.60
1999	6,379,134	6,313,739	98.97	224,587	101,715	326,302	5.12

Source: Marion County Auditor

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

The County does not identify delinquent collections by tax year.

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2008	\$567,694	\$534,377	94.13%	\$35,709	\$0	\$35,709	6.29%
2007	912,871	940,530	103.03	2,392	0	2,392	0.26
2006	1,199,264	1,271,581	106.03	10,690	19,361	30,051	2.51
2005	1,512,009	1,523,768	100.78	52,086	44,182	96,268	6.37
2004	1,513,538	1,500,644	99.15	89,777	18,250	108,027	7.14
2003	1,500,478	1,557,573	103.81	75,831	15,416	91,247	6.08
2002	1,543,812	1,542,142	99.89	80,824	12,597	93,421	6.05
2001	1,540,119	1,500,890	97.45	65,757	27,413	93,170	6.05
2000	1,450,817	1,579,311	108.86	72,974	31,828	104,802	7.22
1999	1,601,159	1,510,084	94.31	175,167	73,509	248,676	15.53

Source: Marion County Auditor

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

The County does not identify delinquent collections by tax year.

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

	2008			1999		
	Total Assessed		Percent of Total County Assessed	Taxable Assessed		Percent of Total County Assessed
	Value	Rank	Value	Value	Rank	Value
Ohio American Water	\$27,026,250	1	2.55%	\$9,363,430	4	1.08%
Ohio Edison	17,762,990	2	1.68	21,864,140	2	2.53
Whirlpool	14,825,270	3	1.40	32,722,260	1	3.78
Nucor Steel	6,319,360	4	0.60			
Ohio Power Company	4,054,520	5	0.38			
Cabot Northpark Southland	3,824,860	6	0.36			
RG Marion Ltd	3,486,270	7	0.33			
Clinic Investment	3,334,180	8	0.32			
General Mills Operation	3,322,940	9	0.31			
American Transmission	3,175,860	10	0.30			
GTE				16,085,080	3	1.86
Marion Steel				9,030,640	5	1.04
Columbia Gas				7,354,640	6	0.85
Scotts Company				6,114,100	7	0.71
General Motors				5,019,120	8	0.58
Dana Corporation				4,825,290	9	0.56
Dryper's Corporation				4,572,970	10	0.53
Total Principal Taxpayers	87,132,500		8.23	116,951,670		13.52
All Other Taxpayers	971,689,202		91.77	747,763,720		86.48
Total County Assessed Value	<u>\$1,058,821,702</u>		<u>100.00%</u>	<u>\$864,715,390</u>		<u>100.00%</u>

Source: Marion County Auditor

Marion County, Ohio
Taxable Sales by Type
Last Nine Years

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

Source: Ohio Department of Taxation

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

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

Information prior to 2000 is not available.

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

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

Year	Governmental Activities					
	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	Issue II Loans	Other Loans	Capital Leases
2008	\$4,075,000	\$8,531,456	\$36,722	\$32,954	\$0	\$0
2007	3,336,000	8,941,275	73,443	49,431	0	0
2006	3,336,000	9,284,711	110,289	65,908	0	0
2005	0	9,686,012	143,988	82,385	27,513	0
2004	145,000	10,077,314	177,686	98,862	89,074	0
2003	280,000	10,451,680	208,320	115,339	109,916	0
2002	410,000	10,821,044	238,956	131,816	89,495	0
2001	535,000	11,130,409	269,591	148,293	17,698	0
2000	11,327,579	0	0	164,770	3,935	3,350
1999	5,957,708	0	0	181,247	7,623	7,809

Source: Marion County Auditor

See Schedule S33 for population and personal income.

Business-Type Activity					
General Obligation Bonds	USDA Revenue Bonds	Issue II Loans	Total Primary Government	Per Capita	Percentage of Personal Income
\$2,210,000	\$0	\$357,860	\$15,243,992	\$229.07	1.02%
2,310,000	0	399,481	15,109,630	231.57	0.88
2,405,000	0	441,102	15,643,010	238.52	0.91
2,500,000	0	482,723	12,922,621	196.00	0.78
1,437,000	1,301,100	524,344	13,850,380	209.62	0.82
1,493,000	1,316,800	565,965	14,541,020	218.81	0.88
1,546,000	1,331,800	607,586	15,176,697	229.06	0.96
1,597,000	1,346,200	649,207	15,693,398	237.29	1.03
1,645,000	1,360,000	690,828	15,195,462	229.73	1.02
1,692,000	1,377,000	647,485	9,870,872	148.36	0.70

Marion County
Legal Debt Margin
Last Ten Years

	2008	2007	2006	2005
Assessed Value of County	<u>\$1,058,821,702</u>	<u>\$1,016,949,947</u>	<u>\$1,024,585,031</u>	<u>\$1,036,514,365</u>
Voted Debt Limitation (1)	<u>\$24,970,543</u>	<u>\$23,923,749</u>	<u>\$24,114,626</u>	<u>\$24,412,859</u>
Total Outstanding Debt				
Bond Anticipation Notes	4,075,000	3,336,000	3,336,000	0
Tax Anticipation Notes	0	0	0	0
General Obligation Bonds	11,113,237	11,641,475	11,689,711	12,186,012
USDA Revenue Bonds	0	0	0	0
Special Assessment Bonds	36,763	73,525	110,289	143,988
Issue II Loans	<u>390,814</u>	<u>448,912</u>	<u>507,010</u>	<u>565,108</u>
Total Outstanding Debt	<u>15,615,814</u>	<u>15,499,912</u>	<u>15,643,010</u>	<u>12,895,108</u>
Exemptions				
Bond Anticipation Notes	3,175,000	3,336,000	3,336,000	0
Tax Anticipation Notes	0	0	0	0
Marion-Harding Correctional Center				
General Obligation Bonds	3,300,000	3,420,000	3,370,000	3,475,000
FMHA General Obligation Bonds	0	0	0	0
General Obligation Bonds	2,210,000	2,310,000	2,405,000	2,500,000
USDA Revenue Bonds	0	0	0	0
Special Assessment Bonds	36,763	73,525	110,289	143,988
Issue II Loans	<u>390,814</u>	<u>448,912</u>	<u>507,010</u>	<u>565,108</u>
Total Exemptions	<u>9,112,577</u>	<u>9,588,437</u>	<u>9,728,299</u>	<u>6,684,096</u>
Total Net Debt Applicable to Debt Limit	<u>6,503,237</u>	<u>5,911,475</u>	<u>5,914,711</u>	<u>6,211,012</u>
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$18,467,306</u>	<u>\$18,012,274</u>	<u>\$18,199,915</u>	<u>\$18,201,847</u>
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	73.96%	75.29%	75.47%	74.56%
Unvoted Debt Limitation	<u>\$10,588,217</u>	<u>\$10,169,499</u>	<u>\$10,245,850</u>	<u>\$10,365,144</u>
Total Unvoted Legal Debt Margin	<u>\$4,084,980</u>	<u>\$4,258,024</u>	<u>\$4,331,139</u>	<u>\$4,154,132</u>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	38.58%	41.87%	42.27%	40.08%

Source: Marion County Auditor

(1) The Debt Limitation is calculated as follows:

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

Note: The amount of debt presented as subject to the limit are balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this is the original issue amount.

2004	2003	2002	2001	2000	1999
\$1,011,235,574	\$998,650,243	\$992,556,508	\$892,221,535	\$875,279,815	\$864,715,390
\$23,780,889	\$23,466,256	\$23,313,913	\$20,805,538	\$20,381,995	\$20,117,885
0	0	0	0	10,386,229	5,657,708
145,000	280,000	410,000	535,000	650,000	0
11,514,314	11,944,680	12,367,044	12,727,409	1,645,000	1,692,000
1,301,100	1,316,800	1,331,800	1,346,200	1,360,000	1,377,000
177,686	208,320	238,956	269,591	0	0
623,206	681,304	739,402	797,500	855,598	828,732
13,761,306	14,431,104	15,087,202	15,675,700	14,896,827	9,555,440
0	0	0	0	4,096,148	4,226,542
145,000	280,000	410,000	535,000	650,000	0
3,575,000	3,670,000	3,765,000	3,840,000	0	0
1,437,000	1,493,000	1,546,000	1,597,000	1,645,000	1,692,000
0	0	0	0	0	0
1,301,100	1,316,800	1,331,800	1,346,200	1,360,000	1,377,000
177,686	208,320	238,956	269,591	0	0
623,206	681,304	739,402	797,500	855,598	828,732
7,258,992	7,649,424	8,031,158	8,385,291	8,606,746	8,124,274
6,502,314	6,781,680	7,056,044	7,290,409	6,290,081	1,431,166
\$17,278,575	\$16,684,576	\$16,257,869	\$13,515,129	\$14,091,914	\$18,686,719
72.66%	71.10%	69.73%	64.96%	69.14%	92.89%
\$10,112,356	\$9,986,502	\$9,925,565	\$8,922,215	\$8,752,798	\$8,647,154
\$3,610,042	\$3,204,822	\$2,869,521	\$1,631,806	\$2,462,717	\$7,215,988
35.70%	32.09%	28.91%	18.29%	28.14%	83.45%

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

Year	General Bonded Debt Outstanding	Percentage of Estimated Actual Value of Property	Per Capita
2008	\$10,741,456	0.31%	\$161.41
2007	11,251,275	0.35	172.44
2006	11,689,711	0.38	178.24
2005	12,186,012	0.39	184.83
2004	11,514,314	0.39	174.27
2003	11,944,680	0.41	179.74
2002	12,367,044	0.43	186.66
2001	12,727,409	0.49	192.45
2000	1,645,000	0.06	24.87
1999	1,692,000	0.07	25.43

Source: Marion County Auditor

See Schedule S15 for estimated actual value.

See Schedule S33 for population.

Marion County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (Estimated)</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2008	66,546	\$1,497,551,184	\$22,504	7.0%
2007	65,248	1,713,216,736	26,257	5.5
2006	65,583	1,722,012,831	26,257	5.4
2005	65,932	1,651,992,192	25,056	6.2
2004	66,073	1,697,151,078	25,686	6.6
2003	66,456	1,651,963,248	24,858	6.3
2002	66,255	1,581,043,065	23,863	5.7
2001	66,135	1,523,155,185	23,031	4.6
2000	66,146	1,490,269,380	22,530	4.2
1999	66,533	1,414,624,646	21,262	3.9

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

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

Employer	2008			1999		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool	2,800	1	9.18%	2,400	1	7.84%
Marion General Hospital	972	2	3.19	1,146	3	3.75
Marion City School District	790	3	2.59	749	5	2.45
Silver Line Windows	640	4	2.10			
Marion County Government	621	5	2.04	871	4	2.85
Verizon	597	6	1.95			
North Central Correctional Institution	491	7	1.61	460	8	1.50
Marion Correctional Institution	458	8	1.50	518	6	1.69
Wyandot	425	9	1.39			
Nucor Steel	405	10	1.33			
GTE				1,706	2	5.58
Kable Fulfillment				500	7	1.63
Meijer Stores Limited				450	9	1.47
Smith Clinic				450	10	1.47
Total	8,199		26.88%	9,250		30.23%
Total Employment Within Marion County	30,500			30,600		

Source: Marion County Chamber of Commerce

Information as of January 2009

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

<u>Function/Program</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Government						
Legislative and Executive	61.0	62.0	63.0	67.0	67.5	65.5
Judicial	42.0	43.0	44.0	50.0	47.0	49.0
Public Safety						
Enforcement	39.0	40.0	39.0	41.0	39.0	41.5
Other Public Safety	73.0	72.0	69.0	75.5	72.0	74.0
Public Works	33.0	34.0	35.0	38.0	36.0	38.0
Health						
Mental Retardation and Developmental Disabilities	68.0	66.0	66.0	79.0	74.5	78.0
Other Health	3.0	2.0	3.0	3.0	3.0	3.0
Human Services						
Children Home	44.0	41.0	40.0	42.5	41.5	42.5
Job and Family Services	68.0	72.0	63.0	66.0	67.0	65.5
Child Support Enforcement Agency	15.0	15.0	15.0	14.0	15.0	14.0
Other Human Services	8.0	9.0	9.0	10.0	9.5	9.0
Sanitary Engineer	8.0	8.0	8.0	9.5	8.5	9.5
County Home	0.0	0.0	0.0	0.0	0.0	0.0
Other (Agency Funds)	89.0	89.0	91.0	91.5	93.0	90.5
Total	<u>551.0</u>	<u>553.0</u>	<u>545.0</u>	<u>587.0</u>	<u>573.5</u>	<u>580.0</u>

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

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

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
69.0	68.0	63.0	64.0
47.0	45.0	41.0	42.5
39.0	41.5	41.5	38.5
76.0	80.5	77.5	73.0
38.0	38.0	40.0	42.0
91.0	85.0	92.5	98.0
2.0	3.0	3.0	4.0
52.5	54.0	51.0	53.0
75.5	75.5	78.5	76.0
15.0	15.0	18.0	18.0
9.0	9.0	9.0	7.0
8.5	8.0	8.0	8.0
0.0	2.0	66.0	78.0
<u>100.5</u>	<u>95.0</u>	<u>96.0</u>	<u>93.5</u>
<u>623.0</u>	<u>619.5</u>	<u>685.0</u>	<u>695.5</u>

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

	2008	2007	2006	2005
Legislative/Executive				
Auditor				
Number of Non-Exempt Conveyances	1,254	1,701	1,938	1,322
Number of Exempt Conveyances	1,038	1,124	1,409	1,924
Number of Real Estate Transfers	2,292	2,825	3,347	3,246
Board of Elections				
Number of Registered Voters	42,436	39,432	43,007	43,141
Number of Voters Last General Election	29,093	14,807	21,821	19,496
Percent of Registered Voters Voting	68.56	37.55	50.74	45.19
Recorder				
Number of Deeds Filed	2,557	2,854	3,205	3,107
Number of Mortgages Filed	2,066	3,008	3,695	4,119
Judicial				
Common Pleas Court				
Number of New Filings	2,688	2,115	1,064	932
Number of Terminations	1,235	1,313	1,231	1,226
Criminal Cases				
Number of New Filings	538	432	549	536
Number of Terminations	546	561	588	683
Family Court				
Domestic Violence Civil Protection Orders				
Number of New Filings	110	104	138	129
Number of Terminations	106	115	134	125
Juvenile/Family Court				
Delinquent/Unruly/Truancy Cases				
Number of New Filings	1,417	1,601	1,664	1,583
Number of Terminations	1,794	2,023	1,667	2,035
Traffic Cases				
Number of New Filings	481	659	591	549
Number of Terminations	562	655	627	582
Public Safety				
Sheriff				
Incidents Reported	42,071	46,412	49,139	46,870
Citations Issued	1,077	1,528	3,353	1,270
Papers Served	8,015	10,735	11,112	8,406
Transport Hours	335	390	90	268
Court Security Hours	4,000	4,000	4,160	4,160
Public Works				
Engineer				
Roads Resurfaced	64.32	53.65	62.44	64.83
Bridges Replaced	5	8	6	6
Culverts Built	13	15	7	9

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

(continued)

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

	2008	2007	2006	2005
Health				
Dog and Kennel				
Number of Dog Licenses Sold	9,993	9,440	9,647	9,292
Number of Kennel Licenses Sold	253	298	302	300
Mental Retardation and Developmental Disabilities				
Students Enrolled at Marca				
Early Intervention Program	34	28	32	33
Preschool	40	42	50	47
School Age	0	0	3	3
Consumers Employed at Marca Industries	156	162	159	175
Sewer District				
New Residential Connections	8	22	41	58
New Commercial (Multi Family) Connections	3	19	12	8
Number of Treatment Plants	7	7	7	7
Number of Pumping Stations	6	5	5	5

Source: Marion County Departments

Information prior to 2001 is not available.

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
9,144	9,113	9,513	9,607
316	336	370	330
24	22	33	43
49	48	41	44
4	8	7	15
170	165	149	155
68	36	36	32
11	4	1	3
7	6	6	6
5	5	4	4

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

	2008	2007	2006	2005	2004	2003
Engineer						
County Roads (miles)	391	391	389	389	389	389
Bridges	274	273	277	279	279	280
Culverts	1,417	1,391	1,381	1,369	1,369	1,368
Traffic Signals	4	4	2	2	2	2
Storm Drainage (feet)	124,021	117,054	112,555	105,920	103,240	97,810
Vehicles	39	40	39	39	39	38
Sanitary Sewer						
Lines (miles)	50.10	50.10	49.90	48.60	46.70	45.40
Marca						
Buildings	7	7	7	7	7	7

Source: Marion County Departments

N/A Not Available

Information prior to 2000 is not available.

<u>2002</u>	<u>2001</u>	<u>2000</u>
389	392	392
280	283	283
1,368	1,365	1,365
2	2	2
93,200	91,300	90,200
40	41	42
41.10	40.50	N/A
7	7	7

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Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

MARION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 21, 2009**