

Dave Yost • Auditor of State



MARION COUNTY

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MARION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution) National School Lunch Program	10.555	N/A	\$ -	\$ 4,624
Cash Assistance School Breakfast Program	10.553	N/A	-	21,421
National School Lunch Program	10.555	N/A	-	41,592
Total Child Nutrition Cluster			-	67,637
<i>Passed Through Ohio Department of Job and Family Services</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5546	20,044	409,063
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>20,044</b>	<b>476,700</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1617-11-5546	-	48,410
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	G-1617-11-5546	376,433	2,262,995
Child Support Enforcement	93.563	G-1617-11-5546	-	597,904
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-1617-11-5546	-	98,772
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5546	-	61,733
Foster Care_Title IV-E	93.658	G-1617-11-5546	-	866,045
Adoption Assistance	93.659	G-1617-11-5546	-	421,303
Social Services Block Grant	93.667	G-1617-11-5546	-	145,734
Chafee Foster Care Independence Program	93.674	G-1617-11-5546	-	12,279
Medicaid Cluster:				
Medical Assistance Program	93.778	G-1617-11-5546	-	542,879
<i>Passed Through The Supreme Court of Ohio</i>				
State Court Improvement Program	93.586	15010HSCID	-	36,496
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A	-	39,398
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	-	167,121
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-17-C0051	-	2,355
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>376,433</b>	<b>5,303,424</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed Through Ohio Department of Public Safety - Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMW-2015-EP-00034-S01	-	17,268
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b>-</b>	<b>17,268</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-14-1BU-1	-	227,877
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-15-1BU-1	-	62,600
Total Community Development Block Grants			-	290,477
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>-</b>	<b>290,477</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services</i>				
Violence Against Women Formula Grants	16.588	2014-WF-VA2-8176	-	39,257
Violence Against Women Formula Grants	16.588	2015-WF-VA2-8176	-	28,560
Total Violence Against Women Formula Grants			-	67,817
<i>Passed Through Ohio Attorney General's Office - Office of Justice Assistance</i>				
Crime Victim Assistance	16.575	2016-VOCA-19812288	-	27,417
Crime Victim Assistance	16.575	2017-VOCA-43559516	-	13,397
Total Crime Victim Assistance			-	40,814
<i>Passed Through Ohio Department of Youth Services</i>				
Juvenile Accountability Block Grants	16.523	2013-JB-015-B090	-	8,915
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>-</b>	<b>117,546</b>

MARION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF LABOR</b>				
<b><i>Passed Through WIA Area 7 Board</i></b>				
Workforce Investment Act / Workforce Innovation and Opportunity Act (WIA/WIOA) Cluster:				
WIA/WIOA Adult Program	17.258	N/A	-	214,479
WIA/WIOA Adult Program - Administrative	17.258	N/A	-	3,441
Total WIA/WIOA Adult Program			-	217,920
WIA/WIOA Youth Activities	17.259	N/A	-	114,740
WIA/WIOA Youth Activities - Administrative	17.259	N/A	-	774
Total WIA/WIOA Youth Activities			-	115,514
WIA/WIOA Dislocated Worker Formula Grant	17.278	N/A	-	137,431
WIA/WIOA Dislocated Worker Formula Grant - Administrative	17.278	N/A	-	2,700
Total WIA/WIOA Dislocated Worker Formula Grant			-	140,131
Total WIA/WIOA Cluster			-	473,565
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			-	<b>473,565</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b><i>Passed Through Ohio Department of Transportation</i></b>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	100416	-	4,320
Highway Planning and Construction	20.205	93316	-	99,161
Highway Planning and Construction	20.205	81142	-	1,868,962
Total Highway Planning and Construction Cluster			-	1,972,443
<b><i>Passed Through Ohio Department of Public Safety</i></b>				
Highway Safety Cluster:				
National Priority Safety Programs	20.616	IDEP-2016-51-00-00-00529-00	-	19,082
National Priority Safety Programs	20.616	IDEP-2017-51-00-00-00424-00	-	7,972
State and Community Highway Safety	20.600	STEP-2016-51-00-00-00492-00	-	16,499
Total Highway Safety Cluster			-	43,553
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			-	<b>2,015,996</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<b><i>Passed Through Ohio Department of Health</i></b>				
Special Education-Grants for Infants and Families	84.181	05110021HG0716	-	60,346
Special Education-Grants for Infants and Families	84.181	05110021HG0817	-	41,279
Total Special Education-Grants for Infants and Families			-	101,625
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			-	<b>101,625</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 396,477</b>	<b>\$ 8,796,601</b>

The accompanying notes are an integral part of this schedule.

**MARION COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Marion County (the County) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE C - SUBRECIPIENTS**

The County passes certain federal awards received from the Ohio Department of Jobs and Family Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**NOTE D - CHILD NUTRITION CLUSTER**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

**NOTE E – FOOD DONATION PROGRAM**

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective program(s) that benefitted from the use of those donated food commodities.

**NOTE F – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE**

The current cash balance on the County's local program income account as of December 31, 2016 is \$25,372.

**MARION COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(Continued)**

**NOTE G - MATCHING REQUIREMENTS**

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

**NOTE H – CORRECTION TO 2015 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The table below summarizes federal expenditures from the U.S. Department of Justice and the U.S. Department of Transportation that were inadvertently omitted by the County from the 2015 Schedule of Expenditures of Federal Awards.

<b>Program</b>	<b>CFDA #</b>	<b>2015 Federal Expenditures</b>
Violence Against Women Formula Grants	16.588	\$39,257
National Priority Safety Programs	20.616	\$8,585





# Dave Yost • Auditor of State

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

Marion County  
222 West Center Street  
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Marion County, (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2017.

### ***Internal Control Over Financial Reporting***

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

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

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

### ***Compliance and Other Matters***

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

***Purpose of this Report***

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

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 28, 2017



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Marion County  
222 West Center Street  
Marion, Ohio 43302

To the Board of County Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited Marion County's (the County's) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Marion County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Marion County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

***Report on Internal Control Over Compliance***

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Marion County (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2017. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 28, 2017. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

September 14, 2017

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**MARION COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2016**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	<ul style="list-style-type: none"> <li>• Temporary Assistance for Needy Families (TANF) Cluster</li> <li>• Workforce Investment Act/Workforce Innovation and Opportunity Act (WIA/WIOA) Cluster</li> <li>• Highway Planning &amp; Construction Cluster</li> </ul>
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	No

**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**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
2 CFR 200.511(b)  
DECEMBER 31, 2016**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2013-001	Cash Management – Community Development Block Grant – Material Non-Compliance/Material Weakness. In 2013, the County did not disburse federal cash received from drawdown requests with the 15 day requirement for six of thirteen Community Development Block Grant drawdowns it received.	Partially Corrected	The County's general fund advanced funds to the CDBG fund. Regional Planning is to pay expenditures and then request reimbursement from Ohio Development Services. This was partially corrected in 2016. The County did not disburse federal cash received from drawdown requests within the 30 day requirement for at least one drawdown received from Community Development Block Grant in 2016.
2014-001	COG Payroll – Ohio Rev. Code §5705.10(l), money was not used for the purposes for which the fund was established.	Corrective Action Taken and Finding is Fully Corrected	
2015-001	Schedule of Expenditures of Federal Awards - Highway Planning and Construction, CFDA # 20.205	Corrective Action Taken and Finding is Fully Corrected	



# MARION COUNTY, OHIO



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2016

# INTRODUCTORY SECTION





**MARION COUNTY, OHIO**

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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, 2016  
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Joan M. Kasotis  
Marion County Auditor



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website: [www.co.marion.oh.us/auditor](http://www.co.marion.oh.us/auditor)

June 28, 2017

Honorable Paul Andrew Appelfeller  
Honorable Kerr Murray  
Honorable Kenneth Stiverson

Citizens of Marion County:

It is my pleasure to present Marion County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2016. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Marion County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Marion County to gain a true understanding of Marion County's finances.

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

The State of Ohio Auditor's Office has issued an unmodified opinion on Marion County's financial statements for the year ended December 31, 2016. The Independent Auditor's Report is located at the front of the financial section of this report.

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

PROFILE OF MARION COUNTY

Formed by an Act of the Ohio General Assembly on May 1, 1824, the County was named for General Francis Marion of Revolutionary War fame. Marion County encompasses fifteen townships, seven villages, and one city; covers 409 square miles; and has an estimated population of 65,096 in 2016.

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

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

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

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

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

	Percent of Assessed Valuation <u>for Real Property</u>
Residential	57.11%
Agricultural	19.13
Commercial/Industrial	15.52
Public Utility	8.14
Governmental	.10
	<u>100.00%</u>

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

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

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

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



Ohio Health Marion General Hospital, located within the City of Marion, is licensed for two hundred fifty beds and is the largest medical center within a forty-mile radius of the City.

There are numerous parks operated by municipalities and townships as well as a county-wide park district which focuses on providing continuing natural areas to the citizens. The focus of the parks is to continue to provide and/or improve our natural areas for the pleasure, education, and recreation of the Marion County citizens.

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

The main branch of the Marion Public Library with its 165,395 volumes and 21,351 audio-visual media is located in the City of Marion. The Library also has three branches located in other villages within the County.

Marion County is the home of the Marion Correctional Institution and the North Central Correctional Institution; two state correction facilities that provide jobs for seven hundred and sixty-six persons. Both compounds are located on Marion Williamsport Road. The North Central Correctional Institution is operated by the Management and Training Corporation. The Multi-County Corrections Center, jointly operated by Marion and Hardin Counties, retains forty-nine employees and can also be found on Marion Williamsport Road.

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

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

The County maintains a bond rating of Aa3 with Moody's Investor Services.

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

The County negotiates with three bargaining units, the Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expires on September 30, 2017, for the Sheriff's department. The Fraternal Order of Police Ohio Labor Council, Inc, whose agreement expired on April 30, 2017, is for the Central Dispatch department. The County is currently in negotiations with The Fraternal Order of Police Labor Council, Inc. for the Central Dispatch department. The County also negotiates with the American Federation of State, County, and Municipal Employees Local 2694, whose agreement expires on February 19, 2019. The remaining full-time County employees have not elected to join a bargaining unit.

## LOCAL ECONOMY

The Kings Mill Bridge (shown on the cover of this report) could easily be a treasure you stumble upon without expectation. The bridge spans the Olentangy River to the southeast of Marion County. The bridge was completed in 2016 and captures the essence of the historic covered bridges that have attracted millions nationwide. The new bridge was constructed out of wood for a multitude of reasons among those being sustainability, aesthetics, ease of repair, and durability in the Ohio climate. Funding for this project came from federal bridge funds, bridge credit, and local funding.

The Marion County Sheriff's department was awarded grant funding for increased and improved communications equipment. This funding allows for continued consolidation of dispatching by linking Marion County's Fire, Police, and Sheriff Departments. This MARCS system will put new digital radios in all county fire departments, as well as data linking software in Central Dispatch. Marion County fire and law enforcement agencies will be able to effectively communicate with each other along with the ability to link vital information with many other safety and service agencies in Ohio.

### LONG-TERM FINANCIAL PLANNING

The County is aware of the need to plan for future financial trends that may affect its financial stability. The County Commissioners, along with the assistance of the County Auditor's office, use a five-year forecast to help in the planning of the County's future financial outlook. The County Commissioners also hold informal budget hearings with all General Fund departments. Revenue estimates are conservative and objective with an attempt to diversify sources to handle variations in individual sources. Estimates for expenditures are trended based upon the priority of the County Commissioners and the prior year's actual costs. The use and amount of levies are reviewed to fund services as required. These procedures are excellent planning tools for budgeting purposes and will continue to serve as a mechanism to ensure the future capability of the County, its services, and projects.

Currently, the main objectives of the County are to continue to maintain the General Fund's cash balance and provide funding as needed for capital improvements. The main tool in reaching these goals is to help grow the retail tax base and thus increase the County's sales tax revenue, issue debt as necessary to fund needed improvements, and protect the County's bond rating of Aa3.

### RELEVANT FINANCIAL POLICIES

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

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

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

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

### MAJOR INITIATIVES

Whirlpool Corporation, Marion County's top employer added to its workforce and has broken ground on a \$10.5 million wind turbine project. One Energy Enterprises LLC is providing the funding for the three wind turbines that will be located along Marion-Williamsport Road West. Each of the 1.5 megawatt Goldwind turbines will stand two hundred sixty-two feet high. The company is also creating the Megawatt STEM Scholarship program, which will award scholarships to graduating seniors from Marion County high schools.

Plans to create a presidential museum and library to honor President Warren G. Harding, including a visitors center, interactive exhibits, and restoration of the 29<sup>th</sup> president's home have been announced. The \$7.3 million project will be funded by a combination of public and private funds and will be completed by 2020, the centennial of Harding's election on November 2, 1920. This project is expected to be a boom to the local economy and a source of pride for the community.

Kroger, Inc. has plans for a one hundred twenty-four thousand square foot Kroger Marketplace in Marion County. Estimated costs for this project are \$20 million. The Marketplace will provide the typical line up of grocery items offered by Kroger but also will feature a large variety of other goods and fresh food offerings.

Poet Biorefining-Marion LLC has announced plans for \$115 million expansion project located at its plant in Marion County.

During 2016, the County issued \$6,770,000 in general obligation refunding bonds to currently refund bonds previously issued for constructing, equipping, and furnishing offices for the County Administration Building (\$3,130,000), Marion-Hardin Correctional Center (\$1,995,000), County Building Improvement (\$420,000), and Sanitary Sewer (\$1,225,000).

The County will continue to provide a variety of services required to meet the needs of its citizens and actively support economic development in the area.

#### AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Marion County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

*Joan M. Kasotis*

Joan M. Kasotis  
Marion County Auditor

# MARION COUNTY, OHIO

Elected and Appointed Officials

December 31, 2016

## COMMISSIONERS

Paul Andrew Appelfeller  
Kenneth Stiverson  
Dan Russell  
(term expired December 31, 2016)  
Kerr Murray  
(term started January 1, 2017)

## AUDITOR

Joan M. Kasotis

## TREASURER

Janet Draper

## RECORDER

Karen Douglas

## COMMON PLEAS JUDGE/GENERAL DIVISION

William Finnegan

## COMMON PLEAS JUDGE/GENERAL DIVISION

James Slagle

## COMMON PLEAS JUDGE/FAMILY COURT DIVISION

Deborah A. Alspach

## JUVENILE AND PROBATE JUDGE

Robert D. Fragale

## ENGINEER

Bradley K. Irons

## CLERK OF COURTS

Julie M. Kagel

## CORONER

Marc Comianos M.D.

## PROSECUTOR

Brent Yager

## SHERIFF

Tim Bailey

## AGENCY AND DEPARTMENTS HEADS

### BOARD OF ELECTIONS

John Meyers/Sue Schwamberger

### SANITARY ENGINEER

Roger L. Dietrich

### CHILDREN SERVICES

Jacqueline Ringer

### JOB AND FAMILY SERVICES

Roxane Somerlot

### COMMUNITY MENTAL HEALTH

Bradley Decamp

### DEVELOPMENTAL DISABILITIES

Cheryl Plaster

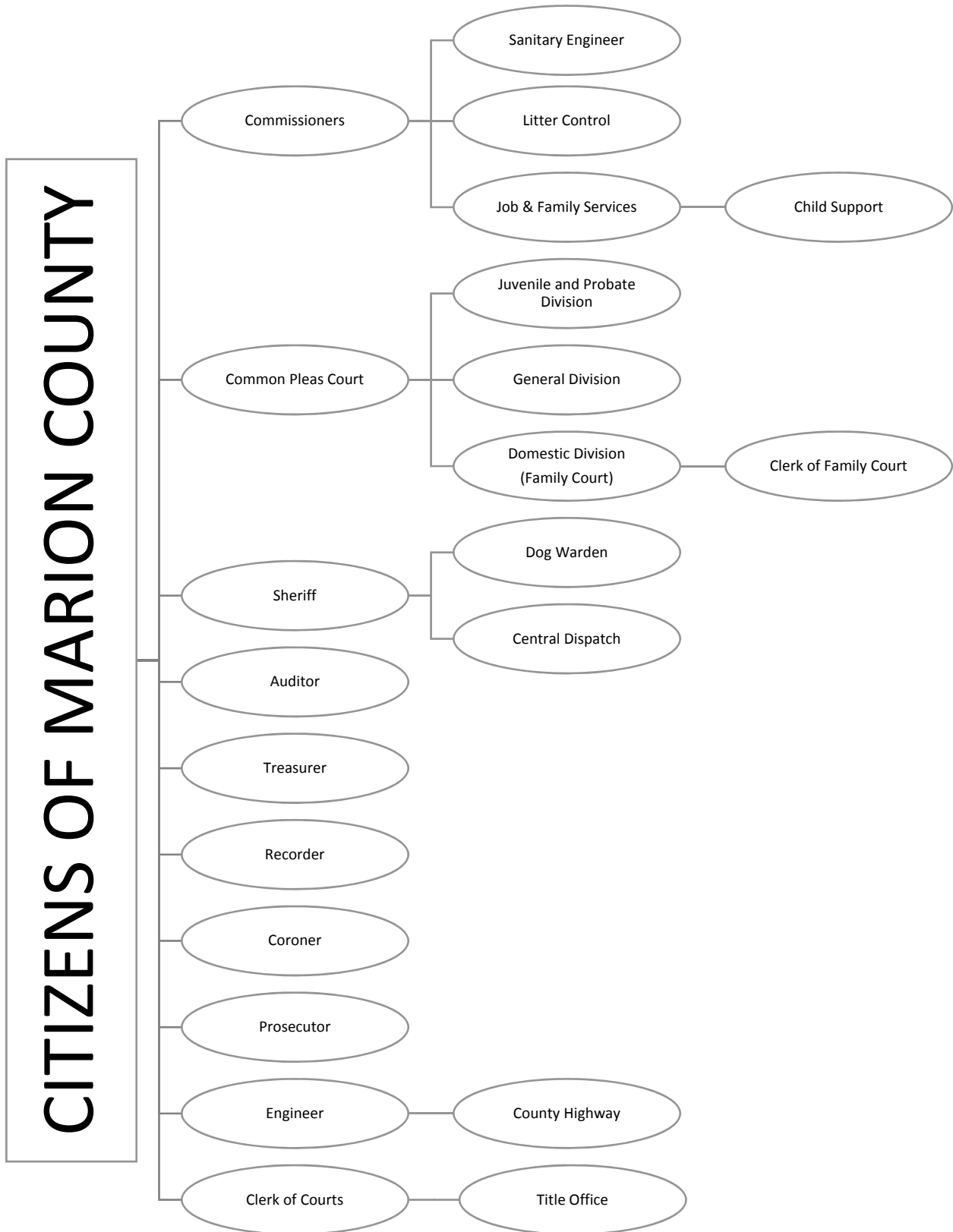
### LITTER CONTROL

Angela Carbetta

### VETERANS SERVICE

Wendy Anders

# MARION COUNTY GOVERNMENT ORGANIZATIONAL CHART



Offices and Appointed Boards

- Budget Commission
- Children Services Board
- Board of Revision
- Board of Elections
- Board of Developmental Disabilities
- Veterans Service
- Board of Alcohol, Drug Addiction and Mental Health Services
- Records Commission



Government Finance Officers Association

**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, 2015**

Executive Director/CEO

# FINANCIAL SECTION



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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Marion County  
222 West Center Street  
Marion, Ohio 43302

To the Board of County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Marion County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Marion County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

*Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 28, 2017

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**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
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, 2016. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

USING THIS ANNUAL REPORT

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

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

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

REPORTING THE COUNTY AS A WHOLE

The statement of net position and the statement of activities reflect how the County did financially during 2016. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
Unaudited

**REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS**

Fund financial statements provide detailed information about the County's major funds, the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, Bond Retirement, 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, 2016  
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2016 and 2015.

Table 1  
Net Position

	Governmental Activities		Business-Type Activity		Total	
	2016	2015	2016	2015	2016	2015
<u>Assets</u>						
Current and Other Assets	\$55,349,337	\$49,711,008	\$4,548,620	\$3,317,094	\$59,897,957	\$53,028,102
Capital Assets, Net	79,458,646	78,874,889	6,909,928	7,240,071	86,368,574	86,114,960
Total Assets	134,807,983	128,585,897	11,458,548	10,557,165	146,266,531	139,143,062
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	248,207	268,886	0	0	248,207	268,886
Pension	9,784,427	3,077,383	199,682	62,804	9,984,109	3,140,187
Total Deferred Outflows of Resources	10,032,634	3,346,269	199,682	62,804	10,232,316	3,409,073
<u>Liabilities</u>						
Current and Other Liabilities	1,923,467	3,684,019	65,552	184,339	1,989,019	3,868,358
Long-Term Liabilities						
Pension	24,895,972	16,931,527	508,081	345,541	25,404,053	17,277,068
Other Amounts	18,222,716	12,536,751	2,773,382	1,586,955	20,996,098	14,123,706
Total Liabilities	45,042,155	33,152,297	3,347,015	2,116,835	48,389,170	35,269,132
<u>Deferred Inflows of Resources</u>						
Pension	481,038	297,453	9,818	6,071	490,856	303,524
Other Amounts	7,856,137	7,654,412	0	0	7,856,137	7,654,412
Total Deferred Inflows of Resources	8,337,175	7,951,865	9,818	6,071	8,346,993	7,957,936
<u>Net Position</u>						
Net Investment in Capital Assets	68,117,223	71,076,254	4,221,885	5,683,283	72,339,108	76,759,537
Restricted	26,468,143	26,606,452	0	0	26,468,143	26,606,452
Unrestricted (Deficit)	(3,124,079)	(6,854,702)	4,079,512	2,813,780	955,433	(4,040,922)
Total Net Position	\$91,461,287	\$90,828,004	\$8,301,397	\$8,497,063	\$99,762,684	\$99,325,067

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
Unaudited

The net pension liability is the largest single liability reported by the County at December 31, 2016, and is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

GASB Statement No. 68 requires the net pension liability to equal the County's proportionate share of the plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

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

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

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



**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
Unaudited

Pension related changes noted in the above table for both governmental activities and the business-type activity reflect a significant increase in deferred outflows due to an increase in the difference between projected and actual earnings on investments related to the net pension liability. The increase in the net pension liability represents the County's proportionate share of the unfunded benefits. As indicated previously, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

For governmental activities, there was an increase in net position of less than 1 percent. The increase in current and other assets as well as other long-term liabilities was due to the refunding general obligation bonds issued before year end. At the end of the year, the proceeds of the refunding issue were still on hand (reflected as part of cash and cash equivalents) as well the liability for both the refunded bonds (old issue) and the refunding bonds (new issue). The County retired the refunded bonds (old issue) on January 18, 2017. This activity is also reflected in the decrease in the investment in capital assets and the increase in unrestricted net position. Another contributing factor to the increase in current and other assets is the County prepaid the 2017 workers' compensation premium before year end. The decrease in current and other liabilities is largely related to outstanding payables at the end of the prior year for the covered bridge on St. James Road and the University Drive extension projects.

Net position for the business-type activity decreased 2 percent from the prior year. The increase in current and other assets as well as other long-term liabilities was also due to the refunding general obligation bonds issued before year end (see discussion above). A component of this issue was related to the sewer system. This activity is also reflected in the decrease in the investment in capital assets and the increase in unrestricted net position.

Table 2 reflects the change in net position for 2016 and 2015.

Table 2  
Change in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2016	2015	2016	2015	2016	2015
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$4,979,659	\$5,027,494	\$1,157,080	\$1,106,246	\$6,136,739	\$6,133,740
Operating Grants, Contributions, and Interest	21,118,580	19,914,535	0	104,000	21,118,580	20,018,535
Capital Grants and Contributions	1,427,850	4,356,112	0	336,640	1,427,850	4,692,752
Total Program Revenues	27,526,089	29,298,141	1,157,080	1,546,886	28,683,169	30,845,027
General Revenues						
Property Taxes	7,052,634	6,986,713	0	0	7,052,634	6,986,713
Payment in Lieu of Taxes	513,403	593,478	0	0	513,403	593,478
Sales Taxes	12,298,970	12,529,247	0	0	12,298,970	12,529,247
Grants and Entitlements	1,971,485	1,823,669	0	0	1,971,485	1,823,669
Interest	218,450	240,150	1,102	894	219,552	241,044
Other	1,792,256	1,738,186	549	21,987	1,792,805	1,760,173
Total General Revenues	23,847,198	23,911,443	1,651	22,881	23,848,849	23,934,324
Total Revenues	51,373,287	53,209,584	1,158,731	1,569,767	52,532,018	54,779,351

(continued)

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
Unaudited

Table 2  
Change in Net Position  
(continued)

	Governmental Activities		Business-Type Activity		Total	
	2016	2015	2016	2015	2016	2015
<u>Program Expenses</u>						
General Government						
Legislative and Executive	\$7,126,686	\$6,264,600	\$0	\$0	\$7,126,686	\$6,264,600
Intergovernmental	0	319,097	0	0	0	319,097
Judicial	3,248,371	2,588,560	0	0	3,248,371	2,588,560
Public Safety	13,726,210	10,977,835	0	0	13,726,210	10,977,835
Intergovernmental	3,832	0	0	0	3,832	0
Public Works	6,671,545	5,881,623	0	0	6,671,545	5,881,623
Intergovernmental	271,845	0	0	0	271,845	0
Health	6,929,244	6,577,773	0	0	6,929,244	6,577,773
Human Services	11,859,816	11,620,375	0	0	11,859,816	11,620,375
Economic Development						
Intergovernmental	223,596	299,096	0	0	223,596	299,096
Conservation and Recreation	20,000	15,000	0	0	20,000	15,000
Intergovernmental	98,700	20,100	0	0	98,700	20,100
Interest and Fiscal Charges	560,159	471,024	0	0	560,159	471,024
Sewer District	0	0	1,354,397	1,282,523	1,354,397	1,282,523
Total Expenses	<u>50,740,004</u>	<u>45,035,083</u>	<u>1,354,397</u>	<u>1,282,523</u>	<u>52,094,401</u>	<u>46,317,606</u>
Change in Net Position	633,283	8,174,501	(195,666)	287,244	437,617	8,461,745
Net Position at Beginning of Year	<u>90,828,004</u>	<u>82,653,503</u>	<u>8,497,063</u>	<u>8,209,819</u>	<u>99,325,067</u>	<u>90,863,322</u>
Net Position at End of Year	<u>\$91,461,287</u>	<u>\$90,828,004</u>	<u>\$8,301,397</u>	<u>\$8,497,063</u>	<u>\$99,762,684</u>	<u>\$99,325,067</u>

For governmental activities, there was a 6 percent decrease in program revenues primarily due to grants received in the prior year from Ohio Public Works Commission and Ohio Department of Transportation for the covered bridge on St. James Road and the University Drive extension. There was very little change in general revenues. Expenses for governmental activities increased almost 13 percent. The most significant change is reflected in the public safety program. The County began operating a central dispatch service which supports both Marion County and the City of Marion. Expenses also increased as a result of the increase in pension expense.

For the business-type activity, there was a decrease in programs revenues. Operating grants and contributions decreased from a grant received in the prior year from the Ohio Public Works Commission for repair work and capital grants and contributions decreased from a grant received in the prior year for sewer improvements to the Fountain Place treatment plant. The increase in expenses of approximately \$72,000 is not significant.

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
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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	
	2016	2015	2016	2015
General Government				
Legislative and Executive	\$7,126,686	\$6,264,600	\$4,659,702	\$3,808,396
Intergovernmental	0	319,097	0	319,097
Judicial	3,248,371	2,588,560	1,404,530	975,390
Public Safety	13,726,210	10,977,835	8,490,181	6,260,587
Intergovernmental	3,832	0	3,832	0
Public Works	6,671,545	5,881,623	608,342	(3,397,616)
Intergovernmental	271,845	0	271,845	0
Health	6,929,244	6,577,773	3,747,722	4,113,418
Human Services	11,859,816	11,620,375	3,125,306	2,852,450
Economic Development				
Intergovernmental	223,596	299,096	223,596	299,096
Conservation and Recreation	20,000	15,000	20,000	15,000
Intergovernmental	98,700	20,100	98,700	20,100
Interest and Fiscal Charges	560,159	471,024	560,159	471,024
Total Expenses	\$50,740,004	\$45,035,083	\$23,213,915	\$15,736,942

For 2016, 46 percent of the costs for services provided by the County were paid for by general revenues (35 percent in 2015). A review of the above table demonstrates that program revenues contributed significantly to several programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 33 and 39 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). The public safety program received 32 percent of its funding through various operating grants and contributions. The public works program was almost fully funded through program revenues. Public works expenses are provided for through operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, and Bond Retirement funds.

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
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Fund balance in the General Fund increased significantly (15 percent) despite a greater increase in expenditures than revenues. Revenues increased over \$1.7 million due primarily to the additional revenue received from the City of Marion for central dispatch and the County modified the split of sales tax between the General Fund and the Capital Improvement Fund for 2016. For 2017, the County returned to the regular split of sales tax between these funds. Expenditures increased approximately \$2.6 million with largest increase in public safety for the increase in salaries and benefits related to central dispatch. However, as revenues continued to exceed expenditures, there was the increase in overall fund balance.

Fund balance did not change significantly for the Job and Family Services Fund (approximately \$70,000) as revenues and expenditures were fairly similar to the prior year.

Fund balance increased 23 percent in the Motor Vehicle Gasoline Tax Fund. Revenues were fairly comparable to the prior year; expenditures decreased \$1.1 million. In the prior year, expenditures were more due to the St. James Bridge project and the University Drive extension project.

Fund balance decreased almost 6 percent for the Children Services Fund. Revenue and expenditures were fairly similar to the prior year; however, the fund continues deficit spending.

Fund balance decreased 9 percent in the Developmental Disabilities Fund. Revenues increased 12 percent from federal program funding and operating expenditures remained similar to the prior year; however, \$610,000 was transferred to the Marca capital projects fund for improvements to the school building.

Fund balance increased significantly in the Bond Retirement Fund. The County received proceeds from the refunding general obligation bonds in November 2016. The prior bonds were not called until January 2017.

**BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS**

There was little change in net position for the Sewer District Fund as operating revenues and expenses were very similar to 2015.

**BUDGETARY HIGHLIGHTS**

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations resolution which is effective the first day of January.

The County's most significant budgeted fund is the General Fund. For revenues, the most significant change from original to final budget was due to an increase in estimated sales tax revenues and revenues from City of Marion for the central dispatch. Changes from the final budget to actual revenues were not significant. For expenditures, the most significant change from the original budget to the final budget was, again, related to the central dispatch service, and reflected in the public safety program. Actual expenditures were approximately 4 percent less than budget amounts due to budgeting conservatively.

**MARION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2016, was \$68,117,223 and \$4,221,885, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; vehicles; and sewer lines. The primary additions for government activities included ongoing and completed construction, building improvements, road and bridge improvements, and vehicles. Disposals were primarily replaced bridges and vehicles. For the business-type activity, the primary addition was for improvement to sewer plant as well as a sewer line. 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, 2016, the County's outstanding debt included \$18,838,513 in general obligation bonds and \$239,954 in Ohio Public Works Commission (OPWC) loans. Of this amount, \$2,747,335 will be repaid from the business-type activity. The new debt issued during 2016 were general obligation refunding bonds (as discussed previously) and an OPWC loan for sewer improvements.

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

CURRENT ISSUES

Improving outdoor recreational opportunities in Marion County, the County Park District has again been awarded grant funding to extend the Tallgrass Trail. Trail visitors can now enjoy eleven miles of paved trail stretching from the trailhead site at 2093 Holland Road West to Riley Road. The trail follows the former Erie-Lackawanna railroad which was abandoned in 1976. With this additional grant announcement, Tallgrass Trail will stretch to the Hardin County line.

The Ohio Department of Transportation (ODOT) has been awarded federal funding to commit toward a project in Marion County for a much needed bridge over a heavily used rail spur to the Marion Intermodal Facility which has been increasing in business and job opportunities as companies recognize the economic benefits of the combination of truck to rail and rail to truck transport from factory to markets.

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

REQUEST FOR INFORMATION

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

**Marion County, Ohio**  
Statement of Net Position  
Primary Government as of December 31, 2016

	Governmental Activities	Business-Type Activity	Total
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$35,541,566	\$4,196,402	\$39,737,968
Cash and Cash Equivalents in Segregated Accounts	16,643	0	16,643
Cash and Cash Equivalents with Fiscal Agent	1,465,331	0	1,465,331
Accounts Receivable	180,835	357,351	538,186
Sales Taxes Receivable	3,247,867	0	3,247,867
Accrued Interest Receivable	42,611	0	42,611
Due from Other Governments	5,680,950	0	5,680,950
Internal Balances	5,133	(5,133)	0
Due from External Party	7,838	0	7,838
Prepaid Items	263,924	0	263,924
Property Taxes Receivable	8,211,039	0	8,211,039
Payment in Lieu of Taxes Receivable	540,843	0	540,843
Special Assessments Receivable	144,757	0	144,757
Nondepreciable Capital Assets	14,313,503	202,678	14,516,181
Depreciable Capital Assets, Net	65,145,143	6,707,250	71,852,393
<b>Total Assets</b>	<b>134,807,983</b>	<b>11,458,548</b>	<b>146,266,531</b>
<b><u>Deferred Outflows of Resources</u></b>			
Deferred Charge on Refunding	248,207	0	248,207
Pension	9,784,427	199,682	9,984,109
<b>Total Deferred Outflows of Resources</b>	<b>10,032,634</b>	<b>199,682</b>	<b>10,232,316</b>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	368,315	5,667	373,982
Accounts Payable	951,072	36,918	987,990
Contracts Payable	104,607	1,755	106,362
Due to Other Governments	347,972	14,167	362,139
Due to External Party	2,394	0	2,394
Matured Compensated Absences Payable	54,093	0	54,093
Retainage Payable	38,830	0	38,830
Accrued Interest Payable	56,184	7,045	63,229
Long-Term Liabilities			
Due Within One Year	7,211,521	1,439,565	8,651,086
Due in More Than One Year			
Net Pension Liability	24,895,972	508,081	25,404,053
Other Amounts Due in More Than One Year	11,011,195	1,333,817	12,345,012
<b>Total Liabilities</b>	<b>45,042,155</b>	<b>3,347,015</b>	<b>48,389,170</b>
<b><u>Deferred Inflows of Resources</u></b>			
Property Taxes	7,315,294	0	7,315,294
Payment in Lieu of Taxes	540,843	0	540,843
Pension	481,038	9,818	490,856
<b>Total Deferred Inflows of Resources</b>	<b>8,337,175</b>	<b>9,818</b>	<b>8,346,993</b>

(continued)

**Marion County, Ohio**  
Statement of Net Position (continued)  
Primary Government as of December 31, 2016

<u>Net Position</u>	<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
Net Investment in Capital Assets	\$68,117,223	\$4,221,885	\$72,339,108
Restricted for:			
Capital Projects	2,514,452	0	2,514,452
Public Safety	3,000,520	0	3,000,520
Public Works	4,945,716	0	4,945,716
Health	6,947,982	0	6,947,982
Human Services	6,913,006	0	6,913,006
Other Purposes	2,146,467	0	2,146,467
Unrestricted (Deficit)	<u>(3,124,079)</u>	<u>4,079,512</u>	<u>955,433</u>
Total Net Position	<u>\$91,461,287</u>	<u>\$8,301,397</u>	<u>\$99,762,684</u>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Activities  
For the Year Ended December 31, 2016

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<b><u>Governmental Activities</u></b>				
General Government				
Legislative and Executive	\$7,126,686	\$2,362,603	\$104,381	\$0
Judicial	3,248,371	1,259,642	584,199	0
Public Safety	13,726,210	792,639	4,443,390	0
Intergovernmental	3,832	0	0	0
Public Works	6,671,545	166,834	4,517,695	1,378,674
Intergovernmental	271,845	0	0	0
Health	6,929,244	167,245	2,965,101	49,176
Human Services	11,859,816	230,696	8,503,814	0
Economic Development				
Intergovernmental	223,596	0	0	0
Conservation and Recreation				
Intergovernmental	98,700	0	0	0
Interest and Fiscal Charges	560,159	0	0	0
<b>Total Governmental Activities</b>	<b>50,740,004</b>	<b>4,979,659</b>	<b>21,118,580</b>	<b>1,427,850</b>
<b><u>Business-Type Activity</u></b>				
Sewer District	1,354,397	1,157,080	0	0
<b>Total</b>	<b>\$52,094,401</b>	<b>\$6,136,739</b>	<b>\$21,118,580</b>	<b>\$1,427,850</b>

**General Revenues**

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

Total General Revenues

Change in Net Position

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

Net Position at End of Year

See accompanying notes to the basic financial statements



Net (Expense) Revenue and Change in Net Position

<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
(\$4,659,702)	\$0	(\$4,659,702)
(1,404,530)	0	(1,404,530)
(8,490,181)	0	(8,490,181)
(3,832)	0	(3,832)
(608,342)	0	(608,342)
(271,845)	0	(271,845)
(3,747,722)	0	(3,747,722)
(3,125,306)	0	(3,125,306)
(223,596)	0	(223,596)
(20,000)	0	(20,000)
(98,700)	0	(98,700)
<u>(560,159)</u>	<u>0</u>	<u>(560,159)</u>
(23,213,915)	0	(23,213,915)
<u>0</u>	<u>(197,317)</u>	<u>(197,317)</u>
<u>(23,213,915)</u>	<u>(197,317)</u>	<u>(23,411,232)</u>
2,316,331	0	2,316,331
2,626,624	0	2,626,624
275,409	0	275,409
1,168,288	0	1,168,288
665,982	0	665,982
513,403	0	513,403
11,152,761	0	11,152,761
1,146,209	0	1,146,209
1,971,485	0	1,971,485
218,450	1,102	219,552
<u>1,792,256</u>	<u>549</u>	<u>1,792,805</u>
<u>23,847,198</u>	<u>1,651</u>	<u>23,848,849</u>
633,283	(195,666)	437,617
<u>90,828,004</u>	<u>8,497,063</u>	<u>99,325,067</u>
<u>\$91,461,287</u>	<u>\$8,301,397</u>	<u>\$99,762,684</u>

**Marion County, Ohio**

Balance Sheet

**Governmental Funds**

December 31, 2016

	<u>General</u>	<u>Job and Family Services</u>	<u>Motor Vehicle Gasoline Tax</u>
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$4,941,909	\$1,053,250	\$2,837,615
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	14,820	0	0
Sales Taxes Receivable	2,913,298	0	0
Accrued Interest Receivable	42,611	0	0
Due from Other Governments	1,100,353	120,832	2,098,238
Interfund Receivable	1,294,936	0	770
Due from External Party	0	0	0
Prepaid Items	262,288	1,636	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	119,169	0	0
Property Taxes Receivable	2,772,953	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$13,462,337</u>	<u>\$1,175,718</u>	<u>\$4,936,623</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$164,447	\$51,908	\$25,501
Accounts Payable	287,233	164,416	89,272
Contracts Payable	0	0	0
Due to Other Governments	173,544	47,581	19,909
Interfund Payable	13,961	14,136	84,871
Due to External Party	0	25	0
Matured Compensated Absences Payable	24,361	0	0
Retainage Payable	0	0	4,424
Accrued Interest Payable	0	0	0
Total Liabilities	<u>663,546</u>	<u>278,066</u>	<u>223,977</u>
<b><u>Deferred Inflows of Resources</u></b>			
Property Taxes	2,451,718	0	0
Payment in Lieu of Taxes	0	0	0
Unavailable Revenue	2,966,385	0	1,792,562
Total Deferred Inflows of Resources	<u>5,418,103</u>	<u>0</u>	<u>1,792,562</u>
<b><u>Fund Balances</u></b>			
Nonspendable	735,760	1,636	0
Restricted	0	896,016	2,920,084
Assigned	1,276,171	0	0
Unassigned (Deficit)	5,368,757	0	0
Total Fund Balances	<u>7,380,688</u>	<u>897,652</u>	<u>2,920,084</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$13,462,337</u>	<u>\$1,175,718</u>	<u>\$4,936,623</u>

See accompanying notes to the basic financial statements

<u>Children Services</u>	<u>Developmental Disabilities</u>	<u>Bond Retirement</u>	<u>Other Governmental</u>	<u>Total Governmental Funds</u>
\$3,953,455	\$4,827,517	\$6,015,767	\$11,792,884	\$35,422,397
12,740	0	0	3,903	16,643
0	1,465,331	0	0	1,465,331
220	51,748	0	114,047	180,835
0	0	0	334,569	3,247,867
0	0	0	0	42,611
569,157	454,443	0	1,337,927	5,680,950
12,069	0	0	2,463	1,310,238
0	0	0	7,838	7,838
0	0	0	0	263,924
0	0	0	0	119,169
1,336,167	3,007,787	0	1,094,132	8,211,039
0	0	0	540,843	540,843
0	0	0	144,757	144,757
<u>\$5,883,808</u>	<u>\$9,806,826</u>	<u>\$6,015,767</u>	<u>\$15,373,363</u>	<u>\$56,654,442</u>
\$26,759	\$37,414	\$0	\$62,286	\$368,315
154,111	45,414	0	210,626	951,072
0	0	0	104,607	104,607
20,393	39,237	0	47,308	347,972
21,182	38,542	0	1,132,413	1,305,105
25	0	0	2,344	2,394
0	29,732	0	0	54,093
0	0	0	34,406	38,830
0	0	0	6,551	6,551
<u>222,470</u>	<u>190,339</u>	<u>0</u>	<u>1,600,541</u>	<u>3,178,939</u>
1,198,817	2,690,683	0	974,076	7,315,294
0	0	0	540,843	540,843
<u>631,800</u>	<u>767,240</u>	<u>0</u>	<u>1,380,195</u>	<u>7,538,182</u>
<u>1,830,617</u>	<u>3,457,923</u>	<u>0</u>	<u>2,895,114</u>	<u>15,394,319</u>
0	0	0	0	737,396
3,830,721	6,158,564	0	9,024,946	22,830,331
0	0	6,015,767	2,175,281	9,467,219
0	0	0	(322,519)	5,046,238
<u>3,830,721</u>	<u>6,158,564</u>	<u>6,015,767</u>	<u>10,877,708</u>	<u>38,081,184</u>
<u>\$5,883,808</u>	<u>\$9,806,826</u>	<u>\$6,015,767</u>	<u>\$15,373,363</u>	<u>\$56,654,442</u>

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**Marion County, Ohio**  
Reconciliation of Total Governmental Fund Balances  
to Net Position of Governmental Activities  
December 31, 2016

Total Governmental Fund Balances \$38,081,184

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 79,458,646

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.

Accounts Receivable	1,078	
Sales Taxes Receivable	2,236,365	
Accrued Interest Receivable	37,228	
Due from Other Governments	4,223,009	
Delinquent Property Taxes Receivable	895,745	
Special Assessments Receivable	144,757	
	7,538,182	7,538,182

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 248,207

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

Accrued Interest Payable	(49,633)	
General Obligation Bonds Payable	(16,246,874)	
Ohio Public Works Commission Loans Payable	(84,258)	
Compensated Absences Payable	(1,867,819)	
Claims Payable	(23,765)	
	(18,272,349)	(18,272,349)

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

Deferred Outflows - Pension	9,784,427	
Deferred Inflows - Pension	(481,038)	
Net Pension Liability	(24,895,972)	
	(15,592,583)	(15,592,583)

Net Position of Governmental Activities \$91,461,287

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, 2016

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<b><u>Revenues</u></b>			
Property Taxes	\$2,271,709	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	11,162,016	0	0
Special Assessments	0	0	0
Charges for Services	2,698,348	220,192	8,392
Licenses and Permits	2,856	0	0
Fines and Forfeitures	170,683	0	7,917
Intergovernmental	3,352,419	5,066,821	4,174,622
Interest	221,444	0	665
Other	705,434	3,445	184,771
Total Revenues	<u>20,584,909</u>	<u>5,290,458</u>	<u>4,376,367</u>
<b><u>Expenditures</u></b>			
Current			
General Government			
Legislative and Executive	5,566,430	0	0
Judicial	2,679,439	0	0
Public Safety	8,875,444	0	0
Intergovernmental	3,832	0	0
Public Works	16,996	0	3,800,457
Intergovernmental	0	0	0
Health	246,776	0	0
Human Services	532,511	5,410,700	0
Economic Development			
Intergovernmental	223,596	0	0
Conservation and Recreation	20,000	0	0
Intergovernmental	98,700	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>18,263,724</u>	<u>5,410,700</u>	<u>3,800,457</u>
Excess of Revenues Over (Under) Expenditures	<u>2,321,185</u>	<u>(120,242)</u>	<u>575,910</u>
<b><u>Other Financing Sources (Uses)</u></b>			
General Obligation Bonds Issued	0	0	0
Premium on Bonds Issued	0	0	0
Transfers - In	20,485	190,578	0
Transfers - Out	(1,394,353)	0	(28,096)
Total Other Financing Sources (Uses)	<u>(1,373,868)</u>	<u>190,578</u>	<u>(28,096)</u>
Changes in Fund Balances	947,317	70,336	547,814
Fund Balances at Beginning of Year (Restated - Note 3)	<u>6,433,371</u>	<u>827,316</u>	<u>2,372,270</u>
Fund Balances at End of Year	<u><u>\$7,380,688</u></u>	<u><u>\$897,652</u></u>	<u><u>\$2,920,084</u></u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Bond Retirement	Other Governmental	Total Governmental Funds
\$1,152,200	\$2,590,657	\$0	\$928,304	\$6,942,870
0	0	26,232	487,171	513,403
0	0	0	1,148,269	12,310,285
0	0	0	84,417	84,417
10,504	0	0	1,351,738	4,289,174
0	0	0	136,275	139,131
0	0	0	237,749	416,349
2,148,687	3,035,912	31,470	7,387,249	25,197,180
0	0	0	138	222,247
84,814	401,525	0	420,115	1,800,104
<u>3,396,205</u>	<u>6,028,094</u>	<u>57,702</u>	<u>12,181,425</u>	<u>51,915,160</u>
0	0	24,237	875,887	6,466,554
0	0	0	468,551	3,147,990
0	0	0	3,977,544	12,852,988
0	0	0	0	3,832
0	0	0	2,524,538	6,341,991
0	0	0	271,845	271,845
0	6,018,170	0	173,748	6,438,694
3,633,383	0	0	1,860,568	11,437,162
0	0	0	0	223,596
0	0	0	0	20,000
0	0	0	0	98,700
0	0	0	1,837,780	1,837,780
0	0	470,000	100,811	570,811
0	0	452,492	74,904	527,396
<u>3,633,383</u>	<u>6,018,170</u>	<u>946,729</u>	<u>12,166,176</u>	<u>50,239,339</u>
<u>(237,178)</u>	<u>9,924</u>	<u>(889,027)</u>	<u>15,249</u>	<u>1,675,821</u>
0	0	5,545,000	0	5,545,000
0	0	532,443	0	532,443
0	0	798,561	1,043,310	2,052,934
0	(610,000)	0	(20,485)	(2,052,934)
<u>0</u>	<u>(610,000)</u>	<u>6,876,004</u>	<u>1,022,825</u>	<u>6,077,443</u>
(237,178)	(600,076)	5,986,977	1,038,074	7,753,264
<u>4,067,899</u>	<u>6,758,640</u>	<u>28,790</u>	<u>9,839,634</u>	<u>30,327,920</u>
<u>\$3,830,721</u>	<u>\$6,158,564</u>	<u>\$6,015,767</u>	<u>\$10,877,708</u>	<u>\$38,081,184</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, 2016

Changes in Fund Balances - Total Governmental Funds \$7,753,264

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

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

Capital Outlay - Nondepreciable Capital Assets	2,362,267	
Capital Outlay - Depreciable Capital Assets	1,814,507	
Depreciation	<u>(2,975,651)</u>	1,201,123

The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (617,366)

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

Delinquent Property Taxes	109,764	
Sales Taxes	(11,315)	
Special Assessments	60,764	
Charges for Services	(32)	
Fines and Forfeitures	(10,144)	
Intergovernmental	(682,126)	
Interest	(2,994)	
Other	<u>(5,790)</u>	(541,873)

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

General Obligation Bonds Payable	565,000	
Ohio Public Works Commission Loans Payable	<u>5,811</u>	570,811

Bond proceeds are other financing sources in the governmental funds but the issuance increase long-term liabilities on the statement of net position. (5,545,000)

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

Accrued Interest Payable	(14,235)	
Unamortized Premium	(532,443)	
Amortization of Premium	2,151	
Amortization of Deferred Charge on Refunding	<u>(20,679)</u>	(565,206)

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

Compensated Absences Payable	(237,616)	
Claims Payable	<u>56,132</u>	(181,484)

(continued)



**Marion County, Ohio**  
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to Statement of Activities (continued)  
For the Year Ended December 31, 2016

Except for amounts reported as deferred outflow/inflows, changes in the net pension liability are reported as pension expense on the statement of activities. (\$3,640,997)

Contractually required contributions are reported as expenditures in governmental funds, however, the statement of net position reports these as deferred outflows. 2,200,011

Change in Net Position of Governmental Activities \$633,283

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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Property Taxes	\$2,286,500	\$2,286,500	\$2,282,150	(\$4,350)
Sales Taxes	10,555,715	11,050,261	11,050,261	0
Charges for Services	2,497,896	2,597,194	2,703,311	106,117
Licenses and Permits	3,700	3,700	2,831	(869)
Fines and Forfeitures	155,000	155,000	166,670	11,670
Intergovernmental	2,788,179	3,542,816	3,433,139	(109,677)
Interest	172,000	172,000	275,645	103,645
Other	333,915	434,686	520,691	86,005
<b>Total Revenues</b>	<b>18,792,905</b>	<b>20,242,157</b>	<b>20,434,698</b>	<b>192,541</b>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	5,383,791	5,860,555	5,446,228	414,327
Judicial	2,632,414	2,965,396	2,827,907	137,489
Public Safety	8,440,369	9,467,265	9,306,010	161,255
Public Works	17,009	19,897	13,488	6,409
Health	259,556	258,896	253,896	5,000
Human Services	545,629	551,204	528,393	22,811
Conservation and Recreation	20,000	20,000	20,000	0
Other	704,038	689,403	648,291	41,112
Intergovernmental	326,128	326,128	326,128	0
<b>Total Expenditures</b>	<b>18,328,934</b>	<b>20,158,744</b>	<b>19,370,341</b>	<b>788,403</b>
Excess of Revenues Over Expenditures	463,971	83,413	1,064,357	980,944
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	371,186	371,186
Advances - Out	0	0	(823,505)	(823,505)
Transfers - In	59,317	3,072	20,485	17,413
Transfers - Out	(1,420,952)	(1,731,178)	(1,394,353)	336,825
<b>Total Other Financing Sources (Uses)</b>	<b>(1,361,635)</b>	<b>(1,728,106)</b>	<b>(1,826,187)</b>	<b>(98,081)</b>
Changes in Fund Balance	(897,664)	(1,644,693)	(761,830)	882,863
Fund Balance at Beginning of Year	4,513,594	4,513,594	4,513,594	0
Prior Year Encumbrances Appropriated	486,876	486,876	486,876	0
<b>Fund Balance at End of Year</b>	<b>\$4,102,806</b>	<b>\$3,355,777</b>	<b>\$4,238,640</b>	<b>\$882,863</b>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Job and Family Services Fund**  
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$275,000	\$275,000	\$220,192	(\$54,808)
Intergovernmental	6,865,000	6,865,000	5,290,278	(1,574,722)
Other	3,752	3,752	3,445	(307)
<b>Total Revenues</b>	<b>7,143,752</b>	<b>7,143,752</b>	<b>5,513,915</b>	<b>(1,629,837)</b>
<b><u>Expenditures</u></b>				
<b>Current</b>				
Human Services	7,715,956	6,808,955	6,234,052	574,903
Excess of Revenues Over (Under) Expenditures	(572,204)	334,797	(720,137)	(1,054,934)
<b><u>Other Financing Sources</u></b>				
Transfers - In	276,248	280,001	190,578	(89,423)
Changes in Fund Balance	(295,956)	614,798	(529,559)	(1,144,357)
Fund Balance at Beginning of Year	280,690	280,690	280,690	0
Prior Year Encumbrances Appropriated	453,206	453,206	453,206	0
<b>Fund Balance at End of Year</b>	<b>\$437,940</b>	<b>\$1,348,694</b>	<b>\$204,337</b>	<b>(\$1,144,357)</b>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Motor Vehicle Gasoline Tax Fund**  
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$29,430	\$29,430	\$8,889	(\$20,541)
Fines and Forfeitures	7,500	7,500	8,136	636
Intergovernmental	4,100,000	4,100,000	4,195,064	95,064
Interest	400	400	620	220
Other	100,000	123,853	184,141	60,288
<b>Total Revenues</b>	<b>4,237,330</b>	<b>4,261,183</b>	<b>4,396,850</b>	<b>135,667</b>
<b><u>Expenditures</u></b>				
Current				
Public Works	5,497,165	5,489,165	4,059,756	1,429,409
Excess of Revenues Over (Under) Expenditures	(1,259,835)	(1,227,982)	337,094	1,565,076
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(20,685)	(28,685)	(28,096)	589
<b>Changes in Fund Balance</b>	<b>(1,280,520)</b>	<b>(1,256,667)</b>	<b>308,998</b>	<b>1,565,665</b>
Fund Balance at Beginning of Year	1,887,251	1,887,251	1,887,251	0
Prior Year Encumbrances Appropriated	564,109	564,109	564,109	0
<b>Fund Balance at End of Year</b>	<b>\$1,170,840</b>	<b>\$1,194,693</b>	<b>\$2,760,358</b>	<b>\$1,565,665</b>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Children Services Fund**  
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$1,045,000	\$1,045,000	\$1,158,727	\$113,727
Charges for Services	9,000	9,000	10,311	1,311
Intergovernmental	1,830,351	1,830,351	2,155,507	325,156
Other	41,385	43,550	74,247	30,697
Total Revenues	2,925,736	2,927,901	3,398,792	470,891
<b><u>Expenditures</u></b>				
Current				
Human Services	4,288,847	4,328,849	4,051,484	277,365
Changes in Fund Balance	(1,363,111)	(1,400,948)	(652,692)	748,256
Fund Balance at Beginning of Year	4,054,270	4,054,270	4,054,270	0
Prior Year Encumbrances Appropriated	191,745	191,745	191,745	0
Fund Balance at End of Year	<u>\$2,882,904</u>	<u>\$2,845,067</u>	<u>\$3,593,323</u>	<u>\$748,256</u>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Developmental Disabilities Fund**  
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$2,585,981	\$2,585,981	\$2,605,974	\$19,993
Intergovernmental	2,885,236	2,885,236	3,250,511	365,275
Other	370,200	383,570	386,209	2,639
<b>Total Revenues</b>	<b>5,841,417</b>	<b>5,854,787</b>	<b>6,242,694</b>	<b>387,907</b>
<b><u>Expenditures</u></b>				
Current				
Health	7,910,211	8,072,213	7,464,084	608,129
Excess of Revenues Under Expenditures	(2,068,794)	(2,217,426)	(1,221,390)	996,036
<b><u>Other Financing Uses</u></b>				
Transfers - Out	0	(989,078)	(610,000)	379,078
<b>Changes in Fund Balance</b>	<b>(2,068,794)</b>	<b>(3,206,504)</b>	<b>(1,831,390)</b>	<b>1,375,114</b>
Fund Balance at Beginning of Year	5,167,680	5,167,680	5,167,680	0
Prior Year Encumbrances Appropriated	716,196	716,196	716,196	0
<b>Fund Balance at End of Year</b>	<b>\$3,815,082</b>	<b>\$2,677,372</b>	<b>\$4,052,486</b>	<b>\$1,375,114</b>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Fund Net Position  
**Enterprise Fund**  
December 31, 2016

	Sewer District
<b><u>Assets</u></b>	
<b><u>Current Assets</u></b>	
Equity in Pooled Cash and Cash Equivalents	\$4,196,402
Accounts Receivable	357,351
Interfund Receivable	708
	4,554,461
<b><u>Noncurrent Assets</u></b>	
Nondepreciable Capital Assets	202,678
Depreciable Capital Assets, Net	6,707,250
	6,909,928
Total Noncurrent Assets	6,909,928
Total Assets	11,464,389
<b><u>Deferred Outflows of Resources</u></b>	
Pension	199,682
	199,682
<b><u>Liabilities</u></b>	
<b><u>Current Liabilities</u></b>	
Accrued Wages Payable	5,667
Accounts Payable	36,918
Contracts Payable	1,755
Due to Other Governments	14,167
Interfund Payable	5,841
Accrued Interest Payable	7,045
General Obligation Bonds Payable	1,420,000
Ohio Public Works Commission Loans Payable	7,551
Compensated Absences Payable	12,014
	12,014
Total Current Liabilities	1,510,958
<b><u>Noncurrent Liabilities</u></b>	
General Obligation Bonds Payable	1,171,639
Ohio Public Works Commission Loans Payable	148,145
Net Pension Liability	508,081
Compensated Absences Payable	14,033
	14,033
Total Long-Term Liabilities	1,841,898
Total Liabilities	3,352,856
<b><u>Deferred Inflows of Resources</u></b>	
Pension	9,818
	9,818
<b><u>Net Position</u></b>	
Net Investment in Capital Assets	4,221,885
Unrestricted	4,079,512
	4,079,512
Total Net Position	\$8,301,397

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Revenues, Expenses, and Change in Fund Net Position  
**Enterprise Fund**  
For the Year Ended December 31, 2016

	Sewer District
<b><u>Operating Revenues</u></b>	
Charges for Services	\$1,157,080
Other	549
Total Operating Revenues	1,157,629
<b><u>Operating Expenses</u></b>	
Personal Services	368,765
Fringe Benefits	92,238
Materials and Supplies	42,568
Contractual Services	376,120
Depreciation	355,253
Other	37,191
Total Operating Expenses	1,272,135
Operating Loss	(114,506)
<b><u>Non-Operating Revenues (Expenses)</u></b>	
Interest Revenue	1,102
Interest Expense	(82,262)
Total Non-Operating Revenues (Expenses)	(81,160)
Change in Net Position	(195,666)
Net Position at Beginning of Year	8,497,063
Net Position at End of Year	\$8,301,397

See accompanying notes to the basic financial statements



**Marion County, Ohio**  
Statement of Cash Flows  
**Enterprise Fund**  
For the Year Ended December 31, 2016

	Sewer District
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>	
<b><u>Cash Flows from Operating Activities</u></b>	
Cash Received from Customers	\$1,141,262
Cash Received from Other Revenues	549
Cash Payments for Personal Services	(373,055)
Cash Payments for Fringe Benefits	(58,330)
Cash Payments for Materials and Supplies	(48,913)
Cash Payments for Contractual Services	(478,186)
Cash Payments for Other Expenses	(37,191)
	<u>146,136</u>
<b><u>Net Cash Provided by Operating Activities</u></b>	
<b><u>Cash Flows from Capital and Related</u></b>	
<b><u>Financing Activities</u></b>	
Capital Grants	104,000
Acquisition of Capital Assets	(25,110)
Cash Payments for Principal on General Obligation Bonds	(135,000)
Cash Payments for Interest on General Obligation Bonds	(80,200)
Cash Payments for Principal on Ohio Public Works Commission Loans	(46,904)
General Obligation Bonds Issued	1,225,000
General Obligation Bonds Premium	86,639
Ohio Public Works Commission Loans Issued	60,812
	<u>1,189,237</u>
<b><u>Net Cash Provided by Capital and Related Financing Activities</u></b>	
<b><u>Cash Flows from Investing Activities</u></b>	
Interest Revenue	1,102
	<u>1,102</u>
<b><u>Net Increase in Cash and Cash Equivalents</u></b>	
	1,336,475
<b><u>Cash and Cash Equivalents at Beginning of Year</u></b>	
	<u>2,859,927</u>
<b><u>Cash and Cash Equivalents at End of Year</u></b>	
	<u>\$4,196,402</u>
<b><u>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities</u></b>	
Operating Loss	(\$114,506)
<b><u>Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities</u></b>	
Depreciation	355,253
Changes in Assets and Liabilities	
Increase in Accounts Receivable	(15,632)
Increase in Interfund Receivable	(186)
Decrease in Accrued Wages Payable	(11,096)
Increase in Accounts Payable	7,860
Decrease in Contracts Payable	(115,444)
Increase in Due to Other Governments	8,464
Increase in Interfund Payable	5,841
Decrease in Retainage Payable	(10,633)
Increase in Compensated Absences Payable	6,806
Decrease in Net Pension Liability	(10,673)
Decrease in Deferred Outflows - Pension	45,935
Decrease in Deferred Inflows - Pension	(5,853)
	<u>\$146,136</u>
<b><u>Net Cash Provided by Operating Activities</u></b>	

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
Statement of Fiduciary Assets and Liabilities  
**Agency Funds**  
December 31, 2016

**Assets**

Equity in Pooled Cash and Cash Equivalents	\$10,540,545
Cash and Cash Equivalents in Segregated Accounts	2,327,479
Due from Other Governments	2,509,671
Due from External Party	2,394
Property Taxes Receivable	44,538,721
Special Assessments Receivable	<u>3,192,533</u>
Total Assets	<u><u>\$63,111,343</u></u>

**Liabilities**

Due to Other Governments	\$52,006,667
Due to External Party	7,838
Undistributed Assets	10,254,184
Payroll Withholdings	<u>842,654</u>
Total Liabilities	<u><u>\$63,111,343</u></u>

See accompanying notes to the basic financial statements

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 1 - DESCRIPTION OF MARION COUNTY AND THE REPORTING ENTITY**

A. The County

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

B. Reporting Entity

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the County. There were no component units of Marion County in 2016.

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

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

Insurance Pools - The County participates in the County Risk Sharing Authority, Inc. (CORSA), the County Commissioners of Ohio Association Workers' Compensation Group Retrospective Rating Program, and the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). (See Note 23)

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Marion County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

**A. Basis of Presentation**

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

**Government-Wide Financial Statements**

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

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

**Fund Financial Statements**

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

**B. Fund Accounting**

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Governmental Funds

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

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

Job and Family Services Fund - To account for various federal and state grants as well as transfers from the General Fund restricted to providing public assistance to general relief recipients, paying their providers of medical assistance, and for certain public social services.

Motor Vehicle Gasoline Tax Fund - To account for state gasoline tax and motor vehicle registration fees, along with inspection fees and charges for services restricted for maintenance and improvement of County roads.

Children Services Fund - To account for a county-wide property tax levy, state and federal grants, support collection, and Veterans Assistance and Social Security moneys restricted for costs associated with foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Developmental Disabilities Fund - To account for a county-wide property tax levy and state and federal grants restricted for services and support to developmentally disabled individuals and their families.

Bond Retirement Fund - To account for resources that are assigned for the payment of debt principal, interest, and related costs.

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

Proprietary Fund

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

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

Sewer District Fund - To account for the provision of wastewater treatment services to residential and commercial users within the County.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2016. 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 deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Fund Financial Statements

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

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources include a deferred charge on refunding reported on the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. This amount is deferred and amortized over the life of the old debt or the life of the new debt, whichever is shorter. For the County, deferred outflows of resources are also reported on the government-wide and enterprise fund statement of net position for pension and explained in Note 15 to the basic financial statements.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, unavailable revenue, and pension. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes sales taxes, accrued interest, intergovernmental revenues including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities on page 21. Deferred inflows of resources related to pension are reported on the government-wide and enterprise fund statement of net position and explained in Note 15 to the basic financial statements.

Expenses/Expenditures

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

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

E. Budgetary Process

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

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



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

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

**F. Cash and Investments**

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

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

During 2016, the County invested in nonnegotiable and negotiable certificates of deposit, federal agency securities, locally-issued government debt, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. Star Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. Star Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, “Certain External Investment Pools and Pool Participants”. The County measures the investment in Star Ohio at the net asset value (NAV) per share provided by Star Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given twenty-four hours in advance of all deposits and withdrawals exceeding \$25 million. Star Ohio reserves the right to limit the transaction to \$50 million requiring the excess amount to be transacted the following business day(s) but only to the \$50 million limit. All accounts of the participant will be combined for this purpose.

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 2016 was \$221,444 which includes \$197,402 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. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**H. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

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

**I. Capital Assets**

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

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their acquisition 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, 2016**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**J. Deferred Charge on Refunding**

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

**K. Interfund Receivables/Payables**

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

**L. Compensated Absences**

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

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

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

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

**M. Accrued Liabilities and Long-Term Obligations**

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

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**N. Unamortized Premiums**

On government-wide financial statements, premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of bonds payable.

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

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to a bond escrow agent.

**O. Net Position**

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

**P. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

**Nonspendable** - The nonspendable classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash. It also includes the long-term portion of interfund receivables.

**Restricted** - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County resolution).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. The committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned fund balance represents the remaining amount that is not restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. Fund balance policy established by the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. Certain resources have also been assigned for auto title registration, capital improvements, debt service, and for other miscellaneous purposes.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The County first applies restricted resources when an expenditure is incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used.

Q. 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.

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, 2016**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

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. Pension**

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

**T. Estimates**

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

**NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE AND NET POSITION**

For 2016, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application", GASB Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68 and Amendments to Certain Provisions of GASB Statement No. 67 and No. 68", GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 77, "Tax Abatement Disclosures", GASB Statement No. 79, "Certain External Investment Pools and Pool Participants", and GASB Statement No. 82, "Pension Issues an Amendment of GASB Statement No. 67, No. 68, and No. 73".

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This statement provides guidance for determining a fair value measurement for financial reporting purposes, for applying fair value to certain investments, and disclosures related to all fair value measurements. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of GASB Statement No. 68, "Accounting and Financial Reporting for Pensions", as well as for the assets accumulated for the purpose of providing those pensions. It also amends certain provisions of GASB Statement No. 67, "Financial Reporting for Pension Plans", and GASB Statement No. 68. The implementation of this statement did not result in any changes to the County's financial statements.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE AND NET POSITION** (continued)

GASB Statement No. 76 identifies, in the context of the current governmental financial reporting environment, the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this statement did not result in any changes to the County's financial statements.

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. The implementation of this statement did not result in any changes in the County's financial statements as the County does not have any material GASB Statement No. 77 tax abatements.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure, for financial reporting purposes, all of their investments at amortized cost. This statement provides accounting and financial reporting guidance that also establishes additional note disclosure requirements for governments that participate in these pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB Statement No. 79 guidance into the 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

A review of the purpose/use of the County's funds resulted in some funds being reported differently than they were reported in prior years. The restatement had the following effect on fund balance/net position of the major and nonmajor funds of the County as they were previously reported.

	General	Job and Family Services	Motor Vehicle Gasoline Tax	Children Services
Fund Balance at December 31, 2015	\$6,433,371	\$827,316	\$2,372,270	\$4,067,899
Change in Fund Structure	0	0	0	0
Adjusted Fund Balance at December 31, 2015	\$6,433,371	\$827,316	\$2,372,270	\$4,067,899

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE AND NET POSITION** (continued)

	<u>Developmental Disabilities</u>	<u>Bond Retirement</u>	<u>Other Governmental</u>	<u>Total</u>
Fund Balance at December 31, 2015	\$6,758,640	\$28,790	\$9,862,668	\$30,350,954
Change in Fund Structure	<u>0</u>	<u>0</u>	<u>(23,034)</u>	<u>(23,034)</u>
Adjusted Fund Balance at December 31, 2015	<u>\$6,758,640</u>	<u>\$28,790</u>	<u>\$9,839,634</u>	<u>\$30,327,920</u>

The restatement had the following effect on net position.

	<u>Governmental Activities</u>
Net Position at December 31, 2015	\$90,848,384
Change in Fund Structure	<u>(20,380)</u>
Adjusted Net Position at December 31, 2015	<u>\$90,828,004</u>

**NOTE 4 - ACCOUNTABILITY AND COMPLIANCE**

**A. Accountability**

At December 31, 2016, the Tax Increment Financing capital projects fund had a deficit fund balance, in the amount of \$322,519, resulting 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.

**B. Compliance**

For the year ended December 31, 2016, the Delinquent Real Estate Tax Assessment special revenue fund and the Tax Increment Financing capital projects fund had final appropriations in excess of estimated resources plus available balances, in the amount of \$39,667 and \$309,207, respectively. The Auditor will review appropriations to ensure they are within amounts available.



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING**

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

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

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

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	\$947,317	\$70,336	\$547,814
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2015, Received in Cash 2016	1,435,637	342,127	327,023
Accrued 2016, Not Yet Received in Cash	(1,645,814)	(120,832)	(306,446)
Expenditure Accruals:			
Accrued 2015, Paid in Cash 2016	(842,579)	(250,869)	(406,318)
Accrued 2016, Not Yet Paid in Cash	663,546	278,066	223,977
Cash Adjustments:			
Unrecorded Activity 2015	260,176	2,162	205
Unrecorded Activity 2016	(266,148)	0	(299)
Prepaid Item	(262,288)	(1,636)	0
Fair Value of Investments	65,938	0	0
Advances - In	371,186	0	0
Advances - Out	(823,505)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(665,296)	(848,913)	(76,958)
Budget Basis	(\$761,830)	(\$529,559)	\$308,998

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING** (continued)

	Changes in Fund Balance (continued)	
	Children Services	Developmental Disabilities
GAAP Basis	(\$237,178)	(\$600,076)
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2015, Received in Cash 2016	93,906	247,499
Accrued 2016, Not Yet Received in Cash	(86,996)	(56,055)
Expenditure Accruals:		
Accrued 2015, Paid in Cash 2016	(346,918)	(394,539)
Accrued 2016, Not Yet Paid in Cash	222,470	190,339
Cash Adjustments:		
Unrecorded Activity 2015	64,832	156,780
Unrecorded Activity 2016	(58,605)	(133,624)
Nonbudgeted Activity	(2,676)	(600,307)
Encumbrances Outstanding at Year End (Budget Basis)	(301,527)	(641,407)
Budget Basis	<u>(\$652,692)</u>	<u>(\$1,831,390)</u>

**NOTE 6 - DEPOSITS AND INVESTMENTS**

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

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

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 6 - DEPOSITS AND INVESTMENTS** (continued)

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 6 - DEPOSITS AND INVESTMENTS** (continued)

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$10,026,671 of the County's bank balance of \$40,942,248 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

As of December 31, 2016, the County had the following investments:

<u>Measurement/Investment</u>	<u>Measurement Amount</u>	<u>Less Than Six Months</u>	<u>Six Months to Two Years</u>	<u>Three Years to Five Years</u>
Fair Value				
Negotiable Certificates of Deposit	\$2,976,712	\$0	\$2,488,834	\$487,878
Federal Home Loan Mortgage Corporation Notes	3,942,570	0	0	3,942,570
Federal Home Loan Bank Notes	2,446,641	0	0	2,446,641
Ohio Local Government Bonds	1,518,971	100,000	1,418,971	0
Mutual Funds	661,425	661,425	0	0
Net Asset Value				
STAR Ohio	627,786	627,786	0	0
Total Investments	<u>\$12,174,105</u>	<u>\$1,389,211</u>	<u>\$3,907,805</u>	<u>\$6,877,089</u>

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 6 - DEPOSITS AND INVESTMENTS** (continued)

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016. All of the County's investments measured at fair value are valued using significant observable inputs (Level 2 inputs).

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

The negotiable certificates of deposit are generally insured by the FDIC and/or SIPC. The federal agency securities carry a rating of Aaa by Moodys. Two of the Ohio local government bond issues are not rated, with a fair value of \$129,967. The remainder of Ohio local government bond securities carry a rating of Aa1, Aa2, or Aa3 by Moodys. The mutual funds carry a rating of Aaa by Moodys. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Negotiable Certificates of Deposit	\$2,976,712	24.45%
Federal Home Loan Mortgage Corporation	3,942,570	32.38
Federal Home Loan Bank	2,446,641	20.10
Ohio Local Government Bonds	1,518,971	12.48

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2016, consisted of accounts (billings for user charged services); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; amounts due from an external party; property taxes; payment in lieu of taxes; and special assessments. All receivables are considered collectible in full and within one year, except for interfund and property taxes. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. As of December 31, 2016, delinquent special assessments were \$9,850.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 7 - RECEIVABLES** (continued)

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

	Amount
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$9,820
Local Government	319,039
Casino Taxes	387,061
Homestead and Rollback	170,776
Grants	28,948
Charges for Services	13,879
Auditor of State	35,477
City of Marion	130,000
Other	5,353
Total General Fund	1,100,353
Job and Family Services	
Grants	120,832
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	83,597
Motor Vehicle License Tax	844,627
Gasoline Tax	1,169,308
Fines and Forfeitures	706
Total Motor Vehicle Gasoline Tax	2,098,238
Children Services	
Homestead and Rollback	64,529
Tangible Personal Property Reimbursement	58,445
Grants	446,183
Total Children Services	569,157
Developmental Disabilities	
Homestead and Rollback	153,617
Tangible Personal Property Reimbursement	97,268
Grants	203,558
Total Developmental Disabilities	454,443
Total Major Funds	4,343,023

(continued)

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 7 - RECEIVABLES** (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds	
Senior Services - Homestead and Rollback	\$45,029
North Central Ohio Rehabilitation Center - Grants	683,272
Other Public Safety	
Prison Reduction - Grants	167,874
Probation Improvement and Incentive - Grants	84,791
Jail Reduction - Grants	21,978
Felony Delinquent Care and Custody - Grants	112,888
SMART Ohio Pilot Grant - Grants	181,050
Other	
Community Development Block Grant - Grants	10,280
Specialized Docket - Grants	1,000
Marca - Homestead and Rollback	15,219
Marca - Tangible Personal Property Reimbursement	11,180
Ohio Public Works - Grants	3,366
Total Nonmajor Funds	1,337,927
Total Governmental Activities	\$5,680,950
Agency Funds	
Motor Vehicle License and Gasoline Tax	\$842,875
Municipal Permissive License Tax	83,180
Library Local Government	1,013,072
Local Government	491,897
Homestead and Rollback	56,286
Tangible Personal Property Reimbursement	22,361
Total Agency Funds	\$2,509,671

**NOTE 8 - PERMISSIVE SALES AND USE TAX**

The County Commissioners, by resolution, imposed a 1.5 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. A warrant payable to the County is to be made within five days of the certification.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 9 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2016 represent the collection of 2015 taxes. Real property taxes received in 2016 were levied after October 1, 2015, on the assessed values as of January 1, 2015, 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 2016 represent the collection of 2015 taxes. Public utility real and tangible personal property taxes received in 2016 became a lien on December 31, 2014, were levied after October 1, 2015, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2016, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2016 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2016, was \$11.17 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2016 property tax receipts were based are as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$1,037,590,730
Public Utility Personal Property	91,896,110
Total Assessed Value	<u>\$1,129,486,840</u>



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 10 - PAYMENT IN LIEU OF TAXES**

In accordance with agreements related to tax increment financing districts, 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, 2016, was as follows:

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$1,897,006	\$21,971	\$0	\$1,918,977
Land Improvements	11,397,369	0	0	11,397,369
Construction in Progress	5,672,163	2,340,296	(7,015,302)	997,157
Total Nondepreciable Capital Assets	<u>18,966,538</u>	<u>2,362,267</u>	<u>(7,015,302)</u>	<u>14,313,503</u>
Depreciable Capital Assets				
Buildings	31,637,605	296,665	0	31,934,270
Improvements Other than Buildings	2,785,815	0	0	2,785,815
Roads, Bridges, Culverts, and Traffic Signals	62,801,466	8,020,022	(820,326)	70,001,162
Machinery and Equipment	3,014,437	85,538	(28,471)	3,071,504
Vehicles	5,537,844	427,584	(912,264)	5,053,164
Total Depreciable Capital Assets	<u>105,777,167</u>	<u>8,829,809</u>	<u>(1,761,061)</u>	<u>112,845,915</u>
Less Accumulated Depreciation for				
Buildings	(15,594,754)	(714,930)	0	(16,309,684)
Improvements Other than Buildings	(2,429,241)	(70,420)	0	(2,499,661)
Roads, Bridges, Culverts, and Traffic Signals	(21,618,466)	(1,778,599)	465,518	(22,931,547)
Machinery and Equipment	(2,556,106)	(87,324)	0	(2,643,430)
Vehicles	(3,670,249)	(324,378)	678,177	(3,316,450)
Total Accumulated Depreciation	<u>(45,868,816)</u>	<u>(2,975,651)</u>	<u>1,143,695</u>	<u>(47,700,772)</u>
Total Depreciable Capital Assets, Net	<u>59,908,351</u>	<u>5,854,158</u>	<u>(617,366)</u>	<u>65,145,143</u>
Governmental Activities Capital Assets, Net	<u>\$78,874,889</u>	<u>\$8,216,425</u>	<u>(\$7,632,668)</u>	<u>\$79,458,646</u>

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 11 - CAPITAL ASSETS** (continued)

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Construction in Progress	302,937	25,110	(302,937)	25,110
Total Nondepreciable Capital Assets	<u>480,505</u>	<u>25,110</u>	<u>(302,937)</u>	<u>202,678</u>
Depreciable Capital Assets				
Buildings	11,664,424	265,860	0	11,930,284
Machinery and Equipment	472,949	0	0	472,949
Vehicles	268,391	0	0	268,391
Sewer Lines	3,322,636	37,077	0	3,359,713
Total Depreciable Capital Assets	<u>15,728,400</u>	<u>302,937</u>	<u>0</u>	<u>16,031,337</u>
Less Accumulated Depreciation for				
Buildings	(7,595,342)	(242,819)	0	(7,838,161)
Machinery and Equipment	(277,075)	(25,747)	0	(302,822)
Vehicles	(120,352)	(19,491)	0	(139,843)
Sewer Lines	(976,065)	(67,196)	0	(1,043,261)
Total Accumulated Depreciation	<u>(8,968,834)</u>	<u>(355,253)</u>	<u>0</u>	<u>(9,324,087)</u>
Total Depreciable Capital Assets, Net	<u>6,759,566</u>	<u>(52,316)</u>	<u>0</u>	<u>6,707,250</u>
Business-Type Activity Capital Assets, Net	<u>\$7,240,071</u>	<u>(\$27,206)</u>	<u>(\$302,937)</u>	<u>\$6,909,928</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$486,288
Judicial	7,398
Public Safety	257,316
Public Works	1,955,127
Health	198,655
Human Services	70,867
Depreciation Expense - Governmental Activities	<u>\$2,975,651</u>

**NOTE 12 - INTERFUND RECEIVABLES/PAYABLES**

At December 31, 2016, the General Fund had an interfund receivable, in the amount of \$1,294,936; \$14,136 from the Job and Family Services Fund; \$84,871 from the Motor Vehicle Gasoline Tax Fund; \$20,757 from the Children Services Fund; \$38,147 from the Developmental Disabilities Fund; \$1,131,184 from other governmental funds, and \$5,841 from the Sewer Fund. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 12 - INTERFUND RECEIVABLES/PAYABLES** (continued)

The Motor Vehicle Gasoline Tax Fund had an interfund receivable, in the amount of \$770; \$362 from the Development Disabilities Fund and \$408 from other governmental funds for services provided.

The Children Services Fund has an interfund receivable, in the amount of \$12,069 from the General Fund for services provided.

Other governmental funds had an interfund receivable, in the amount of \$2,463; \$1,654 from the General Fund, \$206 from the Children Services Fund; \$33 from Developmental Disabilities Fund and \$570 from other governmental funds. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

The Sewer District Fund had an interfund receivable, in the amount of \$708; \$238 from the General Fund; \$219 from the Children Services Fund and \$251 from other governmental funds for services provided.

Interfund receivables in the General Fund, in the amount of \$354,698, will not be received within one year.

**NOTE 13 - RISK MANAGEMENT**

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

<u>CORSA</u>	
Property	\$124,592,806
General Liability	1,000,000
Commercial Crime	1,000,000
Boiler and Machinery	100,000,000
Excess Liability	5,000,000
Automobile Liability	1,000,000
Law Enforcement Liability	1,000,000
Errors and Omissions	1,000,000
Cyber Liability	1,000,000

Settled claims have not exceeded this commercial coverage in any of the past three years and there has not been any significant reduction in coverage from the prior year.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 13 - RISK MANAGEMENT** (continued)

Prior to 2010, the County participated in a workers' compensation retrospective rating plan offered by the State of Ohio. The plan allowed the County to pay a fraction of the premium it would pay as an experience-rated risk charging the County for claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. For each year the County elected retrospective rating, the County is responsible for all claims incurred for ten years from the date of injury. The liability for unpaid claims costs reported at December 31, 2016, 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 2016 were as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2016	\$79,897	\$500	\$56,632	\$23,765
2015	69,166	11,257	526	79,897

In 2016, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

Participation in the Program is limited to counties that can meet the Program's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control, and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the program. The County may withdraw from the Program if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Program prior to withdrawal.

**NOTE 14 - OTHER SIGNIFICANT COMMITMENTS**

The County has several outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2016:

Vendor	Contract Amount	Amount Paid as of 12/31/16	Outstanding Balance
John G. Clemingshaw, Inc.	\$165,000	\$20,610	\$144,390
James P. Finnegan Construction	228,000	0	228,000
Duro Last Roofing, Inc.	211,866	0	211,866

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 14 - OTHER SIGNIFICANT COMMITMENTS** (continued)

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2017 are as follows:

General Fund	\$665,296
Job and Family Services Fund	848,913
Motor Vehicle Gasoline Tax Fund	76,958
Children Services Fund	301,527
Developmental Disabilities Fund	641,407
Other Governmental Funds	1,682,038
Total	<u>\$4,216,139</u>

**NOTE 15 - DEFINED BENEFIT PENSION PLAN**

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

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

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

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

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 15 - DEFINED BENEFIT PENSION PLAN** (continued)

**Plan Description - Ohio Public Employees Retirement System (OPERS)**

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

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group.

The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS' CAFR referenced above for additional information including requirements for reduced and unreduced benefits).

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 15 - DEFINED BENEFIT PENSION PLAN** (continued)

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Members not in other groups and members hired on or after January 7, 2013
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	<b>Public Safety and Law Enforcement Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	<b>Public Safety and Law Enforcement Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years

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

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

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

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

	State and Local	Public Safety	Law Enforcement
<b>2016 Statutory Maximum Contribution Rates</b>			
Employer	14.0%	18.1%	18.1%
Employee	10.0 %	*	**

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 15 - DEFINED BENEFIT PENSION PLAN** (continued)

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2016 Actual Contribution Rates</b>			
Employer			
Pension	12.0 %	16.1 %	16.1 %
Postemployment Health Care Benefits	2.0	2.0	2.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Total Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$2,244,909 for 2016. Of this amount, \$218,406 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plans relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense.

	<u>OPERS</u>
Proportion of the Net Pension Liability	
Current Measurement Date	0.14666400%
Prior Measurement Date	0.14324600%
Change in Proportionate Share	<u>0.00341800%</u>
Proportionate Share of the Net	
Pension Liability	\$25,404,053
Pension Expense	\$3,715,304



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 15 - DEFINED BENEFIT PENSION PLAN** (continued)

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources.

	OPERS
<b>Deferred Outflows of Resources</b>	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$7,467,204
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	271,996
County Contributions Subsequent to the Measurement Date	2,244,909
Total Deferred Outflows of Resources	\$9,984,109
<b>Deferred Inflows of Resources</b>	
Difference Between Expected and Actual Experience	\$490,856
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	0
Total Deferred Inflows of Resources	\$490,856

\$2,244,909 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

	OPERS
Year Ending December 31,	
2017	\$1,758,650
2018	1,878,050
2019	1,921,816
2020	1,689,828
Total	\$7,248,344

**Actuarial Assumptions**

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 15 - DEFINED BENEFIT PENSION PLAN** (continued)

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB Statement No. 67. Key methods and assumptions used in the latest actuarial valuation are presented below.

Wage Inflation	3.75 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA	4.25 to 10.05 percent including wage inflation
Pre-January 7, 2013, Retirees	3 percent simple
Post-January 7, 2013, Retirees	3 percent simple through 2018, then 2.8 percent simple
Investment Rate of Return	8 percent
Actuarial Cost Method	individual entry age

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio, and the Defined Contribution portfolio. The Defined Benefits portfolio includes the investment assets of the traditional pension plan, the defined benefit component of the combined plan, the annuitized accounts of the member-directed plan, and the VEBA Trust. Within the Defined Benefits portfolio, contributions into the plans are all recorded at the same time and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money-weighted rate of return, net of investment expenses, for the Defined Benefits portfolio was .4 percent for 2015.

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 15 - DEFINED BENEFIT PENSION PLAN** (continued)

The table below displays the board approved asset allocation policy for 2015 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other Investments	18.00	4.59
<b>Total</b>	<b>100.00 %</b>	<b>5.27 %</b>

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

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

	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
County's Proportionate Share of the Net Pension Liability	\$40,474,864	\$25,404,053	\$12,692,303

**Changes Between Measurement Date and Report Date**

In October 2016, the OPERS Board adopted certain assumption changes which will impact the annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 16 - POSTEMPLOYMENT BENEFITS**

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

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

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

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed 14 percent of earnable salary and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 16 - POSTEMPLOYMENT BENEFITS** (continued)

At the beginning of 2016, OPERS maintained three health care trusts. The two cost-sharing multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the traditional pension and combined plans. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. As recommended by the OPERS actuary, the portion of the employer contribution allocated to health care beginning January 1, 2016, remained at 2 percent for both the traditional and combined plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust that provides funding for a retiree medical account for member-directed plan members. The employer contribution as a percentage of covered payroll deposited into the retiree medical accounts for 2016 was 4 percent.

In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Health Care Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statement of Changes in Fiduciary Net Position for the year ended December 31, 2016, reflects a partial year of activity in the 401(h) Health Care Trust and the VEBA Trust prior to the termination of these trusts as of the end of the business day June 30, 2016, and the assets and liabilities or net position of these trusts being consolidated into the 115 Health Care Trust on July 1, 2016.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing multiple-employer trusts. The corresponding contribution for the years ended December 31, 2016, 2015, and 2014 was \$363,796, \$360,496, and \$342,809, respectively. For 2016, 91 percent has been contributed. The full amount has been contributed for 2015 and 2014.

**NOTE 17 - OTHER BENEFITS**

**A. Compensated Absences**

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

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

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 17 - OTHER BENEFITS** (continued)

**B. Health Care Benefits**

The County offers employee medical, dental, and vision benefits through the County Employee Benefits Consortium of Ohio. Depending on the plan chosen, the employees share the cost of the monthly premium with the County.

**NOTE 18 - LONG-TERM OBLIGATIONS**

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

	Original Issue Date	Interest Rate	Original Issue Amount
<b>General Obligation Bonds</b>			
Various Purpose Refunding	2007	4 - 4.75%	\$9,844,713
Various Purpose Refunding	2016	3 - 4	5,545,000
Courthouse Improvement	2010	3.5 - 6.5	1,375,000
Various Purpose Bonds	2013	.6 - 3.5	3,540,000
Sewer Improvements Refunding	2005	3 - 4.375	2,625,000
Sewer Improvements Refunding	2016	3 - 4	1,225,000
<b>Ohio Public Works Commission Loans</b>			
Fountain Place Wastewater Treatment Plant	2015	0	75,271
Influent Screen Replacement	2016	0	60,812
University Drive	2010	0	116,217
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, 2016, was as follows:

	Restated Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016	Due Within One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
2007 Various Purpose Refunding	\$6,340,000	\$0	\$390,000	\$5,950,000	\$5,950,000
Bond Premium	26,582	0	2,151	24,431	0
2016 Various Purpose Refunding	0	5,545,000	0	5,545,000	390,000
Bond Premium	0	532,443	0	532,443	0
Courthouse Improvement	1,155,000	0	35,000	1,120,000	35,000
Various Purpose Bonds	3,215,000	0	140,000	3,075,000	140,000
<b>Total General Obligation Bonds</b>	<b>10,736,582</b>	<b>6,077,443</b>	<b>567,151</b>	<b>16,246,874</b>	<b>6,515,000</b>

(continued)

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 18 - LONG-TERM OBLIGATIONS** (continued)

	Restated Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016	Due Within One Year
<b><u>Governmental Activities</u></b>					
Other Long-Term Obligations					
Ohio Public Works Commission Loans	\$90,069	\$0	\$5,811	\$84,258	\$5,811
Net Pension Liability					
Ohio Public Employees Retirement System	16,931,527	7,964,445	0	24,895,972	0
Compensated Absences	1,630,203	1,306,313	1,068,697	1,867,819	670,986
Claims Payable	79,897	500	56,632	23,765	19,724
<b>Total Governmental Activities</b>	<b>\$29,468,278</b>	<b>\$15,348,701</b>	<b>\$1,698,291</b>	<b>\$43,118,688</b>	<b>\$7,211,521</b>
	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016	Due Within One Year
<b><u>Business-Type Activity</u></b>					
General Obligation Bonds					
2005 Sewer Improvements Refunding	\$1,415,000	\$0	\$135,000	\$1,280,000	\$1,280,000
2016 Various Purpose Refunding	0	1,225,000	0	1,225,000	140,000
Bond Premium	0	86,639	0	86,639	0
<b>Total General Obligation Bonds</b>	<b>1,415,000</b>	<b>1,311,639</b>	<b>135,000</b>	<b>2,591,639</b>	<b>1,420,000</b>
Ohio Public Works Commission Loans	152,714	49,886	46,904	155,696	7,551
Net Pension Liability					
Ohio Public Employees Retirement System	345,541	162,540	0	508,081	0
Compensated Absences	19,241	20,364	13,558	26,047	12,014
<b>Total Business-Type Activity</b>	<b>\$1,932,496</b>	<b>\$1,544,429</b>	<b>\$195,462</b>	<b>\$3,281,463</b>	<b>\$1,439,565</b>

**2007 Various Purpose Refunding General Obligation Bonds**

In 2007, the County issued \$9,844,713 in various purpose refunding general obligation bonds to refund 2001 various purpose general obligation bonds, in the amount of \$9,284,712. The bond issue included serial and term bonds, in the amount of \$8,674,713 and \$1,170,000, respectively. The repayment of the bonds will be from transfers from the General Fund.

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.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 18 - LONG-TERM OBLIGATIONS** (continued)

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

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

For the general obligation bonds, \$2,125,000 of the outstanding balance, \$11,656 related premium, and \$85,174 related accounting loss was for items that were not capitalized.

At December 31, 2016, all of the refunded bonds have been retired.

**2016 Various Purpose Refunding General Obligation Bonds**

In 2016, the County issued \$5,545,000 in various purpose refunding general obligation bonds to currently refund 2007 various purpose general obligation bonds, in the amount of \$5,950,000. The refunding bond issue consisted of serial bonds, in the amount of \$5,445,000. The bonds were issued at a premium of \$532,443. The repayment of the bonds will be from transfers from the General Fund.

The County in effect decreased its aggregate debt service payments by \$679,771 over the next fourteen years and had an economic gain (difference between present values of the old and new debt service payments) of \$525,283.

The bonds maturing on or after December 1, 2027, are subject to redemption by and at the option of the County, either in whole or in part, on any date on or after December 1, 2026, 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 refunded bonds, in the amount of \$5,950,000, were called on January 18, 2017.

For the general obligation bonds, \$1,995,000 of the outstanding balance and \$175,020 related premium was for items that were not capitalized.

**2010 Courthouse Improvement General Obligation Bonds**

In 2010, the County issued taxable courthouse improvement general obligation bonds, in the amount of \$1,375,000, for improvements to the courthouse. The bond issue consisted of term bonds. The bonds are being retired from the Bond Retirement debt service fund with transfers from the General Fund.



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 18 - LONG-TERM OBLIGATIONS** (continued)

The bonds maturing on December 1, 2034, are subject to mandatory sinking fund redemption, in part by lot, on December 1, in each of the years 2017 through 2033 (with the balance of \$100,000 to be paid at stated maturity on December 1, 2034), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date according to the following schedule:

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

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

**2013 Various Purpose General Obligation Bonds**

In 2013, the County issued various purpose general obligation bonds, in the amount of \$3,540,000, for constructing Legacy Crossing, widening and improving State Route 95, and constructing an extension of University Boulevard. The bond issue consists of term bonds. The bonds are being retired from the Tax Increment Financing capital projects fund and the Bond Retirement debt service fund with revenues from payment in lieu of taxes and transfers from the General Fund.

The term bonds maturing on or after December 1, 2023, are subject to redemption at the option of the County, either in whole or in part, in such order as the County shall determine, on any date on or after December 1, 2022, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest at the redemption date.

The term bonds maturing on December 1, 2017, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$140,000 on December 1, 2016 (with the balance of \$140,000 to be paid at stated maturity on December 31, 2017), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2020, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$150,000 on December 1, 2019 (with the balance of \$150,000 to be paid at stated maturity on December 31, 2020), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 18 - LONG-TERM OBLIGATIONS** (continued)

The term bonds maturing on December 1, 2022, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$100,000 on December 1, 2021 (with the balance of \$155,000 to be paid at stated maturity on December 31, 2022), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2024, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$160,000 on December 1, 2023 (with the balance of \$165,000 to be paid at stated maturity on December 31, 2024), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2026, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$165,000 on December 1, 2025 (with the balance of \$180,000 to be paid at stated maturity on December 31, 2026), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2028, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$180,000 on December 1, 2027 (with the balance of \$185,000 to be paid at stated maturity on December 31, 2028), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2030, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$190,000 on December 1, 2029 (with the balance of \$195,000 to be paid at stated maturity on December 31, 2030), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2032, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$205,000 on December 1, 2031 (with the balance of \$210,000 to be paid at stated maturity on December 31, 2032), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

The term bonds maturing on December 1, 2035, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, in each of the years 2033 and 2034 (with the balance of \$120,000 to be paid at stated maturity on December 31, 2035), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date according to the following schedule:

<u>Year</u>	<u>Amount</u>
2033	\$110,000
2034	115,000

For the general obligation bonds, \$520,000 of the outstanding balance was for items that were not capitalized.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 18 - LONG-TERM OBLIGATIONS** (continued)

**Ohio Public Works Commission Loans**

The Ohio Public Works Commission loans are for the construction of a traffic signal and sewer improvements. The traffic signal loan will be paid from the University Drive capital projects fund.

The loans issued for sewer improvements are payable solely from the gross revenues of the Sewer District enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loans is \$155,696, payable through July 2036. For the current year, principal paid and total net revenues were \$46,904 and \$240,747, respectively.

For the OPWC loans, \$59,292 of the outstanding balance was for items that were not capitalized.

**Business-Type Activity 2005 Refunding General Obligation Bonds**

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

The 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 2017, in the amount of \$140,000, 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, 2019, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1 in each of the years 2018 and 2019, in the amount of \$145,000 and \$150,000, respectively, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

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

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 18 - LONG-TERM OBLIGATIONS** (continued)

Business-Type Activity 2016 Refunding General Obligation Bonds

On November 17, 2016, the County issued \$1,225,000 in current refunding general obligation bonds, consisting of serial bonds, with interest rates of 3 percent to 4 percent, to refund \$1,280,000 of the 2005 sewer improvements refunding general obligation bonds.

The County in effect decreased its aggregate debt service payments by \$119,744 over the next eight years and had an economic gain (difference between present values of the old and new debt service payments) of \$101,087.

The refunded bonds, in the amount of \$1,280,000, were called on January 18, 2017.

Net Pension Liability

There is no repayment schedule for the net pension liability; however, employer pension contributions are made from the General Fund, the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, Child Support Enforcement, Real Estate Assessment, North Central Ohio Rehabilitation Center, Marmet Trust, Enhanced 911, Prison Reduction, Probation Improvement and Incentive, Jail Reduction, Felony Delinquent Care and Custody, Web Check, SMART Ohio Pilot Grant, FIRST Court, Dog and Kennel, Delinquent Real Estate Tax Assessment, Specialized Docket, Litter Control and Recycling, and Law Library special revenue funds and the Sewer District enterprise fund.

Compensated Absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, Child Support Enforcement, Real Estate Assessment, North Central Ohio Rehabilitation Center, Enhanced 911, Prison Reduction, Probation Improvement and Incentive, Jail Reduction, Felony Delinquent Care and Custody, SMART Ohio Pilot Grant, Dog and Kennel, Delinquent Real Estate Tax Assessment, Family Court Programs, Specialized Docket, Litter Control and Recycling, and Law Library special revenue funds and the Sewer District enterprise fund.

The County's overall debt limitation was \$23,422,938 at December 31, 2016.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 18 - LONG-TERM OBLIGATIONS** (continued)

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

Year	General Obligation Bonds		Ohio Public Works Commission Loans
	Principal	Interest	Principal
2017	\$6,515,000	\$2,101,856	\$5,811
2018	585,000	342,150	5,811
2019	595,000	325,625	5,811
2020	615,000	307,875	5,811
2021	635,000	289,525	5,811
2022-2026	3,510,000	1,095,875	29,055
2027-2031	2,395,000	465,050	26,148
2032-2036	840,000	78,488	0
	<u>\$15,690,000</u>	<u>\$5,006,444</u>	<u>\$84,258</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		Ohio Public Works Commission Loans
	Principal	Interest	Principal
2017	\$1,420,000	\$299,134	\$7,551
2018	145,000	35,900	15,104
2019	145,000	31,550	15,103
2020	150,000	27,200	10,955
2021	150,000	22,700	6,804
2022-2026	495,000	38,400	34,021
2027-2031	0	0	34,019
2032-2035	0	0	32,139
	<u>\$2,505,000</u>	<u>\$454,884</u>	<u>\$155,696</u>

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 18 - LONG-TERM OBLIGATIONS** (continued)

Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2016
Hospital Revenue Bonds		
Issued Prior to 1996	\$227,965,000	Not Known
Industrial Development Bonds		
Issued Prior to 1996	2,000,000	Not Known
Mortgage Revenue Bonds		
Hearthside Apartments	2,200,000	1,925,000
Revenue Bonds		
Cardinal One Portfolio	21,447,000	16,905,059
Avalon Lakes	8,950,000	8,005,000
YMCA	3,500,000	2,259,078
Turning Point	900,000	679,944
United Church Homes	5,480,000	4,820,000
Toledo Central Catholic High School	3,120,000	565,559

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 2016, the following transfers were made:

		Transfers Out				Total
		General	Motor Vehicle Gasoline Tax	Developmental Disabilities	Other Governmental	
Transfers In	General	\$0	\$0	\$0	\$20,485	\$20,485
	Job and Family Services	190,578	0	0	0	190,578
	Bond Retirement	798,561	0	0	0	798,561
	Other Governmental	405,214	28,096	610,000	0	1,043,310
	Total	\$1,394,353	\$28,096	\$610,000	\$20,485	\$2,052,934

Transfers from the General Fund were used to subsidize activities in the Job and Family Services special revenue fund and in other governmental funds, and to make debt payments when due. The transfers from Motor Vehicle Gasoline Tax Fund to other governmental funds was to move money for projects. The transfers from Development Disabilities to other governmental funds was to move money for projects. The transfers from other governmental funds to the General Fund was to repay amounts transferred for debt payments.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 20 - FUND BALANCE**

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

Fund Balance	General	Job and Family Services	Motor Vehicle Gasoline Tax
Nonspendable for			
Interfund Loans	\$354,698	\$0	\$0
Unclaimed Moneys	118,774	0	0
Prepaid Item	262,288	1,636	0
<b>Total Nonspendable</b>	<b>735,760</b>	<b>1,636</b>	<b>0</b>
Restricted for			
Job and Family Services Operations	0	896,016	0
Road, Bridge, and Ditch Repair/ Improvement	0	0	2,920,084
<b>Total Restricted</b>	<b>0</b>	<b>896,016</b>	<b>2,920,084</b>
Assigned for			
Document Recording	68,958	0	0
Sheriff Operations	62,830	0	0
Underground Storage	11,325	0	0
Unpaid Obligations	376,742	0	0
Vehicle Titling	756,316	0	0
<b>Total Assigned</b>	<b>1,276,171</b>	<b>0</b>	<b>0</b>
Unassigned	5,368,757	0	0
<b>Total Fund Balance</b>	<b>\$7,380,688</b>	<b>\$897,652</b>	<b>\$2,920,084</b>

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

**NOTE 20 - FUND BALANCE** (continued)

Fund Balance	Children Services	Developmental Disabilities	Bond Retirement	Other Governmental
Restricted for				
Capital Improvements	\$0	\$0	\$0	\$39,131
Child Support Enforcement	0	0	0	1,993,066
Children Services Operations	3,830,721	0	0	0
Court Operations	0	0	0	710,663
Delinquent Tax Collections	0	0	0	71,722
Developmental Disabilities Operations	0	6,158,564	0	1,304,127
Dog and Kennel Operations	0	0	0	248,251
E911 Operations	0	0	0	311,820
Economic Development	0	0	0	39,491
Juvenile Detention Operations	0	0	0	385,956
Litter Control	0	0	0	31,706
Probation Activities	0	0	0	997,055
Prosecutor Operations	0	0	0	31,459
Real Estate Assessment	0	0	0	931,114
Road, Bridge, and Ditch Repair/Improvement	0	0	0	929,611
Senior Citizens	0	0	0	36,388
Sheriff Operations	0	0	0	961,415
Voter Registration	0	0	0	1,971
<b>Total Restricted</b>	<b>3,830,721</b>	<b>6,158,564</b>	<b>0</b>	<b>9,024,946</b>
Assigned for				
Capital Improvements	0	0	0	2,175,281
Debt Service	0	0	6,015,767	0
<b>Total Assigned</b>	<b>0</b>	<b>0</b>	<b>6,015,767</b>	<b>2,175,281</b>
Unassigned	0	0	0	(322,519)
<b>Total Fund Balance</b>	<b>\$3,830,721</b>	<b>\$6,158,564</b>	<b>\$6,015,767</b>	<b>\$10,877,708</b>



**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**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 2016, the County contributed tax revenues of \$997,128 which represents 21 percent of total revenues. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

**B. Marion-Hardin Corrections Commission**

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

The Commission had no outstanding debt as of December 31, 2016. The Commission has not accumulated significant financial resources nor is the Commission experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

**C. Northland Homes and Properties, Inc.**

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

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2016, \$45,000 in contributions was made by the Marion County Board of DD to Northland Homes and Properties, Inc. for operational costs.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 21 - JOINT VENTURES** (continued)

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

**NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Marion County Regional Planning Commission**

The County participates in the Marion County Regional Planning Commission (Commission) which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County and the municipalities and townships within the County. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services within the County. In 2016, the County paid membership dues of \$64,266 toward the operation of the Commission. Information can be obtained from the Marion County Regional Planning Commission, 222 West Center Street, Marion, Ohio 43302.

**B. Marion County Family and Children First Council**

The Marion County Family and Children First Council (Council) provides services to multi-need youth in Marion County. There are fifteen organizations which are members of the Council, including the County. The operation of the Council is controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council who determines how the case is to be handled. In 2016, the County did not make any contributions to the Council.

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

The Delaware-Knox-Marion-Morrow Joint Solid Waste Management District (District) makes the disposal of waste in the four county area more comprehensive in terms of recycling, incinerating, and land filling. The Board of Directors consists of twelve members; the three county commissioners of each of the four counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management; however, the County has no ongoing financial interest or responsibility for the District. Most of the District's revenue was received from private haulers. Information can be obtained from the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, 117 East High Street, Suite 257, Mount Vernon, Ohio 43050.

**D. Clearwater Council of Governments**

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

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS** (continued)

E. Marion Port Authority

The Marion Port Authority is a jointly governed organization between Marion County and the City of Marion. The Port Authority may acquire, purchase, construct, reconstruct, enlarge, furnish, equip, maintain, repair, sell, exchange, lease or rent to or from, operate, manage, or contract for the operation of management of the port authority facilities as defined in the Ohio Revised Code. The Port Authority is governed by a five member board of directors consisting of two members appointed by the Marion County Commissioners, two members appointed by the City of Marion, and one joint appointee. Each participant's ability to influence the operations of the Port Authority is limited to its representation on the board. Financial information can be obtained from the Marion Port Authority, 222 West Center Street, Marion, Ohio 43302.

**NOTE 23 - INSURANCE POOLS**

A. County Risk Sharing Authority, Inc.

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

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

B. County Commissioners of Ohio Association (CCAO) Workers' Compensation Group Retrospective Rating Program

The County Commissioners of Ohio Association (CCAO) Workers' Compensation Group Retrospective Rating Program is a shared risk pool among a number of counties in Ohio. The Program is governed by the CCAO Group Executive Committee which consists of the president of the CCAO, the treasurer of the CCAO, and seven representatives elected from the participating counties.

CCAO retains the services of a third party administrator that assists in the day-to-day management of the Program, prepares and files reports with the Ohio Bureau of Workers' Compensation and member counties, assists with loss control programs, and other duties (excluding claims related matters, which is the responsibility of each individual participating county). The cost of the TPA is paid by each participating county to CCAO in proportion to its payroll to the total payroll of the group.

**Marion County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2016**

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**NOTE 23 - INSURANCE POOLS** (continued)

C. County Employee Benefits Consortium of Ohio, Inc.

The County participates with the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for-profit corporation with membership open to Ohio political subdivisions to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis, the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claims contingency reserve fund, as well as the fixed costs of the consortium.

The business and affairs of the consortium are managed by a board of not less than nine or more than fifteen directors that exercise all powers of the consortium. Two-thirds of the directors are county commissioners of the member counties and one-third are employees of the member counties. Each member of the consortium is entitled to one vote. At all times, one director is required to be a member of the board of directors of the County Commissioners' Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Inc.

**NOTE 24 - RELATED PARTY TRANSACTIONS**

During 2016, Marion County provided facilities, certain equipment, transportation, and salaries for the administration, implementation, and supervision of programs for MARCA Industries. MARCA, a legally separate not-for-profit corporation that provides sheltered employment for mentally disabled or handicapped adults in Marion County, reported \$386,123 for such contribution. The cost for additional habilitative services provided directly to MARCA's clients by the County was not available.

**NOTE 25 - CONTINGENT LIABILITIES**

A. Litigation

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

B. Federal and State Grants

For the period January 1, 2016, to December 31, 2016, 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**

Various Purpose Refunding General Obligation Bonds were issued on November 17, 2016, to currently refund 2007 Various Purpose Refunding General Obligation Bonds and 2005 Sewer Improvements Refunding General Obligation Bonds. The refunded bonds were called on January 18, 2017. The County received the proceeds of the new issue in 2016 and paid the old bonds in January 2017. For more information, see Note 18.

**Marion County, Ohio**  
 Required Supplementary Information  
 Schedule of the County's Proportionate Share of the Net Pension Liability  
 Ohio Public Employees Retirement System - Traditional Plan  
 Last Three Years (1)

	2016	2015	2014
County's Proportion of the Net Pension Liability	0.14666400%	0.14324600%	0.14324600%
County's Proportionate Share of the Net Pension Liability	\$25,404,053	\$17,277,068	\$16,886,837
County's Covered Payroll	\$18,024,804	\$17,140,420	\$17,245,135
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	140.94%	100.80%	97.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

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

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$2,244,909	\$2,218,335	\$2,110,103	\$2,299,084
Contributions in Relation to the Contractually Required Contribution	<u>(2,244,909)</u>	<u>(2,218,335)</u>	<u>(2,110,103)</u>	<u>(2,299,084)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$18,189,808	\$18,024,804	\$17,140,420	\$17,245,135
Contributions as a Percentage of Covered Payroll	12.34%	12.31%	12.31%	13.33%

(1) Although this schedule is intended to reflect information for ten years,  
 information prior to 2013 is not available. An additional column will be added each year.

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

**Marion County, Ohio**  
**Combining Statements - Nonmajor Governmental Funds**

**Nonmajor Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's special revenue funds:

**Child Support Enforcement Fund** - To account for poundage fees and earned incentives by the Child Support Enforcement Agency (CSEA) restricted to finance the operations of the CSEA.

**Senior Services Fund** - To account for property taxes restricted for the operations of the Council on Aging.

**Real Estate Assessment Fund** - To account for charges to political subdivisions located within the County for assessing real property taxes that are restricted for the costs of preparing the list of real and public utility property, the expenses incurred by the County Board of Revision, and the costs of the geographic information systems mapping programs.

**North Central Ohio Rehabilitation Center Fund** - To account for grants and child support restricted for the operations of the juvenile rehabilitation center.

**Other Public Safety Fund** - To account for a combination of funds that receive federal, state, and local resources restricted for various public safety purposes. These funds are:

Marmet Trust Fund	DWI Education Fund
Drug Law Enforcement Fund	Jail Reduction Fund
Enhanced 911 Fund	Canine Fund
Prosecutor Law Enforcement Fund	Sheriff Training Fund
Sheriff Law Enforcement Fund	Felony Delinquent Care and Custody Fund
Electronic Monitoring Fund	Web Check Fund
Prison Reduction Fund	Concealed Weapon Law Fund
Indigent Guardianship Fund	SMART Ohio Pilot Grant Fund
County Probation Services Fund	Indigent Drivers Interlock Fund
Probation Improvement and Incentive Fund	FIRST Court Fund

**Other Fund** - To account for a combination of funds that receive federal, state, and local resources restricted for purposes other than public safety. These funds are:

Dog and Kennel Fund	Litter Control and Recycling Fund
Federal Safety Fund	Probate Conduct of Business Fund
Ditch Maintenance Fund	Computerization Fund
Ohio Children's Trust Fund	Voter Registration Fund
Prepayment Interest Fund	Law Library Fund
Community Development Block Grant Fund	Indigent Drivers Alcohol Treatment Fund
Delinquent Real Estate Tax Assessment Fund	Family Dependent Treatment Fund
Family Court Programs Fund	Board of Elections Grant Fund
Specialized Docket Fund	Treasurer Tax Certificate Fund
Common Pleas Special Project Fund	Prosecutor's Diversion

(continued)

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

**Nonmajor Capital Projects Funds**

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

**Capital Improvement Fund** - To account for sales taxes, transfers, and other resources assigned for building capital improvements and the acquisition of equipment.

**Ditch Drainage Fund** - To account for special assessments restricted for improvements to ditches.

**Marca Fund** - To account for a property tax levy restricted for capital improvements to the property of the developmental disabilities board.

**University Drive Fund** - To account for State grants and debt proceeds restricted for the construction of University Drive and the retirement of related debt.

**Ohio Public Works Fund** - To account for state and federal grants restricted for the construction of roads and bridges.

**Justice Center Fund** - To account for debt proceeds restricted for the renovation of the courthouse annex.

**Coliseum Improvement Fund** - To account for the remaining balance of a .3 mill five-year fairgrounds improvement levy restricted to repair and improve the coliseum. The levy expired in 2005.

**Permanent Improvement Fund** - To account for the proceeds from the sale of the county home restricted for capital improvements.

**Tax Increment Financing Fund** - To account for payments in lieu of taxes restricted for the construction of infrastructure and the retirement of related debt.



**Marion County, Ohio**  
Combining Balance Sheet  
**Nonmajor Governmental Funds**  
December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$6,539,958	\$5,252,926	\$11,792,884
Cash and Cash Equivalents in Segregated Accounts	3,903	0	3,903
Accounts Receivable	44,487	69,560	114,047
Sales Taxes Receivable	0	334,569	334,569
Due from Other Governments	1,308,162	29,765	1,337,927
Interfund Receivable	2,296	167	2,463
Due from External Party	7,838	0	7,838
Property Taxes Receivable	779,143	314,989	1,094,132
Payment in Lieu of Taxes Receivable	0	540,843	540,843
Special Assessments Receivable	91,399	53,358	144,757
Total Assets	<u>\$8,777,186</u>	<u>\$6,596,177</u>	<u>\$15,373,363</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$62,286	\$0	\$62,286
Accounts Payable	177,615	33,011	210,626
Contracts Payable	26,215	78,392	104,607
Due to Other Governments	47,308	0	47,308
Interfund Payable	177,192	955,221	1,132,413
Due to External Party	2,344	0	2,344
Retainage Payable	0	34,406	34,406
Accrued Interest Payable	0	6,551	6,551
Total Liabilities	<u>492,960</u>	<u>1,107,581</u>	<u>1,600,541</u>
<b><u>Deferred Inflows of Resources</u></b>			
Property Taxes	691,467	282,609	974,076
Payment in Lieu of Taxes	0	540,843	540,843
Unavailable Revenue	966,762	413,433	1,380,195
Total Deferred Inflows of Resources	<u>1,658,229</u>	<u>1,236,885</u>	<u>2,895,114</u>
<b><u>Fund Balances</u></b>			
Restricted	6,625,997	2,398,949	9,024,946
Assigned	0	2,175,281	2,175,281
Unassigned (Deficit)	0	(322,519)	(322,519)
Total Fund Balances	<u>6,625,997</u>	<u>4,251,711</u>	<u>10,877,708</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$8,777,186</u>	<u>\$6,596,177</u>	<u>\$15,373,363</u>

**Marion County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds**  
December 31, 2016

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$2,041,801	\$37,014	\$942,767	\$171,284
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	1,806
Due from Other Governments	0	45,029	0	683,272
Interfund Receivable	0	0	0	0
Due from External Party	0	0	0	0
Property Taxes Receivable	0	779,143	0	0
Special Assessments Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$2,041,801</b>	<b>\$861,186</b>	<b>\$942,767</b>	<b>\$856,362</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$9,888	\$0	\$5,782	\$17,980
Accounts Payable	21	626	7,076	18,194
Contracts Payable	0	0	0	0
Due to Other Governments	7,310	0	3,470	12,134
Interfund Payable	31,516	0	1,691	9,156
Due to External Party	0	0	0	0
<b>Total Liabilities</b>	<b>48,735</b>	<b>626</b>	<b>18,019</b>	<b>57,464</b>
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	0	691,467	0	0
Unavailable Revenue	0	132,705	0	412,942
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>824,172</b>	<b>0</b>	<b>412,942</b>
<b><u>Fund Balances</u></b>				
Restricted	1,993,066	36,388	924,748	385,956
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$2,041,801</b>	<b>\$861,186</b>	<b>\$942,767</b>	<b>\$856,362</b>

Other Public Safety	Other	Total
\$1,949,536	\$1,397,556	\$6,539,958
3,903	0	3,903
11,738	30,943	44,487
568,581	11,280	1,308,162
362	1,934	2,296
7,838	0	7,838
0	0	779,143
0	91,399	91,399
<u>\$2,541,958</u>	<u>\$1,533,112</u>	<u>\$8,777,186</u>
\$20,458	\$8,178	\$62,286
102,194	49,504	177,615
26,215	0	26,215
19,132	5,262	47,308
11,618	123,211	177,192
2,344	0	2,344
<u>181,961</u>	<u>186,155</u>	<u>492,960</u>
0	0	691,467
<u>318,371</u>	<u>102,744</u>	<u>966,762</u>
<u>318,371</u>	<u>102,744</u>	<u>1,658,229</u>
<u>2,041,626</u>	<u>1,244,213</u>	<u>6,625,997</u>
<u>\$2,541,958</u>	<u>\$1,533,112</u>	<u>\$8,777,186</u>

**Marion County, Ohio**  
Combining Balance Sheet  
**Nonmajor Capital Projects Funds**  
December 31, 2016

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<b><u>Assets</u></b>					
Equity in Pooled Cash and Cash Equivalents	\$2,258,176	\$587,982	\$1,326,214	\$60,783	\$529,625
Accounts Receivable	0	0	69,560	0	0
Sales Taxes Receivable	334,569	0	0	0	0
Due from Other Governments	0	0	26,399	0	3,366
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	314,989	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	53,358	0	0	0
Total Assets	<u>\$2,592,745</u>	<u>\$641,340</u>	<u>\$1,737,162</u>	<u>\$60,783</u>	<u>\$532,991</u>
<b><u>Liabilities</u></b>					
Accounts Payable	\$32,397	\$0	\$414	\$0	\$200
Contracts Payable	17,369	0	60,193	0	830
Interfund Payable	67,670	387,551	0	0	0
Retainage Payable	0	0	31,040	0	3,366
Accrued Interest Payable	2,098	4,453	0	0	0
Total Liabilities	<u>119,534</u>	<u>392,004</u>	<u>91,647</u>	<u>0</u>	<u>4,396</u>
<b><u>Deferred Inflows of Resources</u></b>					
Property Taxes	0	0	282,609	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	297,930	53,358	58,779	0	3,366
Total Deferred Inflows of Resources	<u>297,930</u>	<u>53,358</u>	<u>341,388</u>	<u>0</u>	<u>3,366</u>
<b><u>Fund Balances</u></b>					
Restricted	0	195,978	1,304,127	60,783	525,229
Assigned	2,175,281	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
Total Fund Balances	<u>2,175,281</u>	<u>195,978</u>	<u>1,304,127</u>	<u>60,783</u>	<u>525,229</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$2,592,745</u>	<u>\$641,340</u>	<u>\$1,737,162</u>	<u>\$60,783</u>	<u>\$532,991</u>

Justice Center	Coliseum Improvement	Permanent Improvement	Tax Increment Financing	Total
\$273,701	\$1,665	\$37,299	\$177,481	\$5,252,926
0	0	0	0	69,560
0	0	0	0	334,569
0	0	0	0	29,765
0	0	167	0	167
0	0	0	0	314,989
0	0	0	540,843	540,843
0	0	0	0	53,358
<u>\$273,701</u>	<u>\$1,665</u>	<u>\$37,466</u>	<u>\$718,324</u>	<u>\$6,596,177</u>
\$0	\$0	\$0	\$0	\$33,011
0	0	0	0	78,392
0	0	0	500,000	955,221
0	0	0	0	34,406
0	0	0	0	6,551
<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>1,107,581</u>
0	0	0	0	282,609
0	0	0	540,843	540,843
0	0	0	0	413,433
<u>0</u>	<u>0</u>	<u>0</u>	<u>540,843</u>	<u>1,236,885</u>
273,701	1,665	37,466	0	2,398,949
0	0	0	0	2,175,281
0	0	0	(322,519)	(322,519)
<u>273,701</u>	<u>1,665</u>	<u>37,466</u>	<u>(322,519)</u>	<u>4,251,711</u>
<u>\$273,701</u>	<u>\$1,665</u>	<u>\$37,466</u>	<u>\$718,324</u>	<u>\$6,596,177</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, 2016

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Revenues</u></b>			
Property Taxes	\$656,686	\$271,618	\$928,304
Payment in Lieu of Taxes	0	487,171	487,171
Sales Taxes	0	1,148,269	1,148,269
Special Assessments	36,396	48,021	84,417
Charges for Services	1,351,738	0	1,351,738
Licenses and Permits	136,275	0	136,275
Fines and Forfeitures	237,749	0	237,749
Intergovernmental	5,643,136	1,744,113	7,387,249
Interest	138	0	138
Other	212,624	207,491	420,115
Total Revenues	<u>8,274,742</u>	<u>3,906,683</u>	<u>12,181,425</u>
<b><u>Expenditures</u></b>			
Current			
General Government			
Legislative and Executive	875,887	0	875,887
Judicial	468,551	0	468,551
Public Safety	3,977,544	0	3,977,544
Public Works	457,367	2,067,171	2,524,538
Intergovernmental	0	271,845	271,845
Health	173,748	0	173,748
Human Services	1,860,568	0	1,860,568
Capital Outlay	0	1,837,780	1,837,780
Debt Service			
Principal Retirement	0	100,811	100,811
Interest and Fiscal Charges	0	74,904	74,904
Total Expenditures	<u>7,813,665</u>	<u>4,352,511</u>	<u>12,166,176</u>
Excess of Revenues Over (Under) Expenditures	<u>461,077</u>	<u>(445,828)</u>	<u>15,249</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Transfers - In	30,728	1,012,582	1,043,310
Transfers - Out	0	(20,485)	(20,485)
Total Other Financing Sources (Uses)	<u>30,728</u>	<u>992,097</u>	<u>1,022,825</u>
Changes in Fund Balances	491,805	546,269	1,038,074
Fund Balances at Beginning of Year	<u>6,134,192</u>	<u>3,705,442</u>	<u>9,839,634</u>
Fund Balances at End of Year	<u>\$6,625,997</u>	<u>\$4,251,711</u>	<u>\$10,877,708</u>

**Marion County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2016

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$656,686	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	683,232	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,227,822	91,957	0	1,617,356
Interest	0	0	0	0
Other	700	0	3,744	51,339
Total Revenues	<u>1,228,522</u>	<u>748,643</u>	<u>686,976</u>	<u>1,668,695</u>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	0	0	633,421	0
Judicial	0	0	0	0
Public Safety	0	0	0	1,430,127
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,098,131	753,016	0	0
Total Expenditures	<u>1,098,131</u>	<u>753,016</u>	<u>633,421</u>	<u>1,430,127</u>
Excess of Revenues Over (Under) Expenditures	130,391	(4,373)	53,555	238,568
<b><u>Other Financing Sources</u></b>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	130,391	(4,373)	53,555	238,568
Fund Balances at Beginning of Year	<u>1,862,675</u>	<u>40,761</u>	<u>871,193</u>	<u>147,388</u>
Fund Balances at End of Year	<u><u>\$1,993,066</u></u>	<u><u>\$36,388</u></u>	<u><u>\$924,748</u></u>	<u><u>\$385,956</u></u>



Other Public Safety	Other	Total
\$0	\$0	\$656,686
0	36,396	36,396
169,580	498,926	1,351,738
0	136,275	136,275
96,048	141,701	237,749
2,155,894	550,107	5,643,136
27	111	138
111,842	44,999	212,624
<u>2,533,391</u>	<u>1,408,515</u>	<u>8,274,742</u>
0	242,466	875,887
0	468,551	468,551
2,547,417	0	3,977,544
0	457,367	457,367
0	173,748	173,748
0	9,421	1,860,568
<u>2,547,417</u>	<u>1,351,553</u>	<u>7,813,665</u>
(14,026)	56,962	461,077
<u>30,728</u>	<u>0</u>	<u>30,728</u>
16,702	56,962	491,805
<u>2,024,924</u>	<u>1,187,251</u>	<u>6,134,192</u>
<u><u>\$2,041,626</u></u>	<u><u>\$1,244,213</u></u>	<u><u>\$6,625,997</u></u>

**Marion County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Capital Projects Funds**  
For the Year Ended December 31, 2016

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<b><u>Revenues</u></b>					
Property Taxes	\$0	\$0	\$271,618	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Sales Taxes	1,148,269	0	0	0	0
Special Assessments	0	48,021	0	0	0
Intergovernmental	0	0	57,449	0	1,686,664
Other	109,939	0	69,735	0	18,232
<b>Total Revenues</b>	<b>1,258,208</b>	<b>48,021</b>	<b>398,802</b>	<b>0</b>	<b>1,704,896</b>
<b><u>Expenditures</u></b>					
Current					
Public Works	0	21,336	0	0	1,523,864
Intergovernmental	0	0	0	0	0
Capital Outlay	1,051,477	0	778,383	0	0
Debt Service					
Principal Retirement	0	0	0	5,811	0
Interest and Fiscal Charges	3,452	6,080	0	0	0
<b>Total Expenditures</b>	<b>1,054,929</b>	<b>27,416</b>	<b>778,383</b>	<b>5,811</b>	<b>1,523,864</b>
Excess of Revenues Over (Under) Expenditures	203,279	20,605	(379,581)	(5,811)	181,032
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers - In	343,227	31,259	610,000	0	28,096
Transfers - Out	0	(20,485)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>343,227</b>	<b>10,774</b>	<b>610,000</b>	<b>0</b>	<b>28,096</b>
Changes in Fund Balances	546,506	31,379	230,419	(5,811)	209,128
Fund Balances at Beginning of Year	1,628,775	164,599	1,073,708	66,594	316,101
Fund Balances (Deficit) at End of Year	<u>\$2,175,281</u>	<u>\$195,978</u>	<u>\$1,304,127</u>	<u>\$60,783</u>	<u>\$525,229</u>

Justice Center	Coliseum Improvement	Permanent Improvement	Tax Increment Financing	Total
\$0	\$0	\$0	\$0	\$271,618
0	0	0	487,171	487,171
0	0	0	0	1,148,269
0	0	0	0	48,021
0	0	0	0	1,744,113
0	9,585	0	0	207,491
0	9,585	0	487,171	3,906,683
0	0	0	521,971	2,067,171
0	0	0	271,845	271,845
0	7,920	0	0	1,837,780
0	0	0	95,000	100,811
0	0	0	65,372	74,904
0	7,920	0	954,188	4,352,511
0	1,665	0	(467,017)	(445,828)
0	0	0	0	1,012,582
0	0	0	0	(20,485)
0	0	0	0	992,097
0	1,665	0	(467,017)	546,269
273,701	0	37,466	144,498	3,705,442
\$273,701	\$1,665	\$37,466	(\$322,519)	\$4,251,711

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**Marion County, Ohio**  
**Combining Statements - Fiduciary Funds**

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

**Agency Funds**

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

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

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

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

**Other Agency Funds**

Marriage License Special Fund

Payroll Fund

Regional Planning Fund

Soil and Water Fund

Board of Health Fund

Emergency Planning Fund

Family and Children First Fund

County Park District Fund

DKMM Solid Waste District Fund

Marion-Crawford Mental Health Board Fund

Marion-Hardin Corrections Commission Fund

Sewer Billing Collections Fund

Ohio Elections Commission Fee Fund

Port Authority Fund

Housing Trust Fund

Sewer District Rotary Fund

Employee Contribution Fund

Clearwater Council of Government Payroll Fund

Sex Offender Registration Fund

Disaster Services Fund

**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds**  
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
<b>County Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$128,403	\$921,434	\$882,591	\$167,246
<b>Liabilities</b>				
Undistributed Assets	\$128,403	\$921,434	\$882,591	\$167,246
<b>County Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$2,104,832	\$13,994,746	\$13,939,345	\$2,160,233
<b>Liabilities</b>				
Undistributed Assets	\$2,104,832	\$13,994,746	\$13,939,345	\$2,160,233
<b>Undivided Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,092,471	\$56,826,791	\$57,115,136	\$2,804,126
Due from Other Governments	2,498,874	2,431,024	2,498,874	2,431,024
Property Taxes Receivable	41,959,834	43,564,791	41,959,834	43,564,791
Special Assessments Receivable	3,457,995	3,192,533	3,457,995	3,192,533
Total Assets	\$51,009,174	\$106,015,139	\$105,031,839	\$51,992,474
<b>Liabilities</b>				
Due to Other Governments	\$51,009,174	\$106,015,139	\$105,031,839	\$51,992,474
<b>Marriage License Special</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,636	\$15,976	\$18,255	\$6,357
<b>Liabilities</b>				
Undistributed Assets	\$8,636	\$15,976	\$18,255	\$6,357
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$447,521	\$31,253,835	\$30,858,702	\$842,654
<b>Liabilities</b>				
Payroll Withholdings	\$447,521	\$31,253,835	\$30,858,702	\$842,654

(continued)

**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
<b>Regional Planning</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$47,491	\$307,718	\$334,034	\$21,175
Due from External Party	321	0	321	0
<b>Total Assets</b>	<b>\$47,812</b>	<b>\$307,718</b>	<b>\$334,355</b>	<b>\$21,175</b>
<b>Liabilities</b>				
Undistributed Assets	\$47,812	\$307,718	\$334,355	\$21,175
<b>Soil and Water</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$54,677	\$131,105	\$136,333	\$49,449
<b>Liabilities</b>				
Undistributed Assets	\$54,677	\$131,105	\$136,333	\$49,449
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$781,458	\$2,601,848	\$2,281,374	\$1,101,932
Due from External Party	25	50	25	50
<b>Total Assets</b>	<b>\$781,483</b>	<b>\$2,601,898</b>	<b>\$2,281,399</b>	<b>\$1,101,982</b>
<b>Liabilities</b>				
Undistributed Assets	\$781,483	\$2,601,898	\$2,281,399	\$1,101,982
<b>Emergency Planning</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$28,887	\$21,136	\$20,657	\$29,366
<b>Liabilities</b>				
Undistributed Assets	\$28,887	\$21,136	\$20,657	\$29,366
<b>Family and Children First</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$219,582	\$454,369	\$409,650	\$264,301
<b>Liabilities</b>				
Undistributed Assets	\$219,582	\$454,369	\$409,650	\$264,301
<b>County Park District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$236,492	\$750,402	\$782,760	\$204,134
<b>Liabilities</b>				
Undistributed Assets	\$236,492	\$750,402	\$782,760	\$204,134

(continued)

**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
<b>DKMM Solid Waste District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$0
<b>Liabilities</b>				
Due to External Party	\$20,085	\$0	\$20,085	\$0
Undistributed Assets	(20,085)	0	(20,085)	0
Total Liabilities	\$0	\$0	\$0	\$0
<b>Marion-Crawford Mental Health Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,259,731	\$4,680,928	\$4,900,428	\$4,040,231
Due from Other Governments	95,689	78,647	95,689	78,647
Property Taxes Receivable	951,939	973,930	951,939	973,930
Total Assets	\$5,307,359	\$5,733,505	\$5,948,056	\$5,092,808
<b>Liabilities</b>				
Due to External Party	\$4,882	\$7,838	\$4,882	\$7,838
Undistributed Assets	5,302,477	5,725,667	5,943,174	5,084,970
Total Liabilities	\$5,307,359	\$5,733,505	\$5,948,056	\$5,092,808
<b>Marion-Hardin Corrections Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$539,277	\$4,189,439	\$4,228,604	\$500,112
Due from External Party	3,880	2,344	3,880	2,344
Total Assets	\$543,157	\$4,191,783	\$4,232,484	\$502,456
<b>Liabilities</b>				
Undistributed Assets	\$543,157	\$4,191,783	\$4,232,484	\$502,456
<b>Sewer Billing Collections</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,335	\$321,152	\$315,294	\$14,193
<b>Liabilities</b>				
Due to Other Governments	\$8,335	\$321,152	\$315,294	\$14,193
<b>Ohio Elections Commission Fee</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$75	\$610	\$685	\$0
<b>Liabilities</b>				
Undistributed Assets	\$75	\$610	\$685	\$0

(continued)



**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
<b>Port Authority</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$30,287	\$3,000	\$195	\$33,092
<b>Liabilities</b>				
Undistributed Assets	\$30,287	\$3,000	\$195	\$33,092
<b>Housing Trust</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$53,980	\$215,114	\$210,586	\$58,508
<b>Liabilities</b>				
Undistributed Assets	\$53,980	\$215,114	\$210,586	\$58,508
<b>Sewer District Rotary</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,270	\$2,950	\$0	\$4,220
<b>Liabilities</b>				
Undistributed Assets	\$1,270	\$2,950	\$0	\$4,220
<b>Employee Contribution</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$612	\$2,788	\$2,592	\$808
<b>Liabilities</b>				
Undistributed Assets	\$612	\$2,788	\$2,592	\$808
<b>Clearwater Council of Government Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,616,756	\$1,098,998	\$517,758
<b>Liabilities</b>				
Undistributed Assets	\$0	\$1,616,756	\$1,098,998	\$517,758

(continued)

**Marion County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
<b>Sex Offender Registration</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$400	\$100	\$300
<b>Liabilities</b>				
Undistributed Assets	\$0	\$400	\$100	\$300
<b>Disaster Services</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$26,888	\$91,049	\$70,108	\$47,829
<b>Liabilities</b>				
Undistributed Assets	\$26,888	\$91,049	\$70,108	\$47,829
<b>Total - All Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,837,670	\$103,487,366	\$102,784,491	\$10,540,545
Cash and Cash Equivalents in				
Segregated Accounts	2,233,235	14,916,180	14,821,936	2,327,479
Due from Other Governments	2,594,563	2,509,671	2,594,563	2,509,671
Due from External Party	4,226	2,394	4,226	2,394
Property Taxes Receivable	42,911,773	44,538,721	42,911,773	44,538,721
Special Assessments Receivable	3,457,995	3,192,533	3,457,995	3,192,533
Total Assets	\$61,039,462	\$168,646,865	\$166,574,984	\$63,111,343
<b>Liabilities</b>				
Due to Other Governments	\$51,017,509	\$106,336,291	\$105,347,133	\$52,006,667
Due to External Party	24,967	7,838	24,967	7,838
Undistributed Assets	9,549,465	31,048,901	30,344,182	10,254,184
Payroll Withholdings	447,521	31,253,835	30,858,702	842,654
Total Liabilities	\$61,039,462	\$168,646,865	\$166,574,984	\$63,111,343

**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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$2,286,500	\$2,286,500	\$2,282,150	(\$4,350)
Sales Taxes	10,555,715	11,050,261	11,050,261	0
Charges for Services	2,497,896	2,597,194	2,703,311	106,117
Licenses and Permits	3,700	3,700	2,831	(869)
Fines and Forfeitures	155,000	155,000	166,670	11,670
Intergovernmental	2,788,179	3,542,816	3,433,139	(109,677)
Interest	172,000	172,000	275,645	103,645
Other	333,915	434,686	520,691	86,005
<b>Total Revenues</b>	<b>18,792,905</b>	<b>20,242,157</b>	<b>20,434,698</b>	<b>192,541</b>
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	282,348	287,914	287,914	0
Fringe Benefits	43,623	45,388	43,822	1,566
Materials and Supplies	9,468	5,244	4,444	800
Contractual Services	17,408	16,535	11,014	5,521
Capital Outlay	899	1,699	1,036	663
Other	10,466	9,891	9,678	213
<b>Total County Commissioners</b>	<b>364,212</b>	<b>366,671</b>	<b>357,908</b>	<b>8,763</b>
Auditor				
Personal Services	270,942	272,469	271,560	909
Fringe Benefits	43,066	45,404	42,514	2,890
Materials and Supplies	6,575	6,575	5,316	1,259
Contractual Services	100	100	0	100
Other	2,777	2,777	2,588	189
<b>Total Auditor</b>	<b>323,460</b>	<b>327,325</b>	<b>321,978</b>	<b>5,347</b>
Treasurer				
Personal Services	119,534	119,534	117,081	2,453
Fringe Benefits	18,468	19,037	17,853	1,184
Materials and Supplies	15,552	15,551	15,551	0
Other	2,129	2,129	2,129	0
<b>Total Treasurer</b>	<b>155,683</b>	<b>156,251</b>	<b>152,614</b>	<b>3,637</b>
Prosecutor				
Personal Services	747,837	747,135	738,469	8,666
Fringe Benefits	136,162	162,039	145,070	16,969
Materials and Supplies	5,940	9,940	6,000	3,940
Contractual Services	127,157	169,194	148,294	20,900
Capital Outlay	3,725	10,725	2,469	8,256
Other	32,481	35,536	32,455	3,081
<b>Total Prosecutor</b>	<b>1,053,302</b>	<b>1,134,569</b>	<b>1,072,757</b>	<b>61,812</b>

(continued)

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Data Processing Board				
Personal Services	\$129,423	\$129,423	\$129,423	\$0
Fringe Benefits	19,996	20,667	19,680	987
Materials and Supplies	3,008	579	571	8
Contractual Services	41,273	40,995	40,562	433
Capital Outlay	17,155	22,342	21,736	606
Other	11,515	9,035	9,022	13
<b>Total Data Processing Board</b>	<b>222,370</b>	<b>223,041</b>	<b>220,994</b>	<b>2,047</b>
Board of Elections				
Personal Services	337,287	349,348	344,771	4,577
Fringe Benefits	38,760	40,448	39,182	1,266
Materials and Supplies	36,487	44,964	34,421	10,543
Contractual Services	102,914	79,852	76,415	3,437
Capital Outlay	13,100	20,536	20,131	405
Other	11,080	10,006	9,126	880
<b>Total Board of Elections</b>	<b>539,628</b>	<b>545,154</b>	<b>524,046</b>	<b>21,108</b>
Maintenance and Operation				
Personal Services	110,160	110,160	102,494	7,666
Fringe Benefits	17,020	17,691	15,244	2,447
Materials and Supplies	5,000	17,801	17,801	0
Contractual Services	50,853	70,853	70,780	73
Capital Outlay	0	420	420	0
Other	0	20	20	0
<b>Total Maintenance and Operation</b>	<b>183,033</b>	<b>216,945</b>	<b>206,759</b>	<b>10,186</b>
Recorder				
Personal Services	169,713	170,719	170,694	25
Fringe Benefits	26,221	27,216	26,149	1,067
Materials and Supplies	580	1,350	1,321	29
Contractual Services	10,203	9,862	9,628	234
Capital Outlay	52,784	61,454	56,559	4,895
Other	0	0	0	0
<b>Total Recorder</b>	<b>259,501</b>	<b>270,601</b>	<b>264,351</b>	<b>6,250</b>
Postage				
Materials and Supplies	145,000	184,827	177,371	7,456
Other Legislative and Executive				
Fringe Benefits	1,310,000	1,477,010	1,252,187	224,823
Materials and Supplies	11,053	11,053	10,856	197
Contractual Services	722,115	855,320	803,967	51,353
Other	94,434	91,788	80,440	11,348
<b>Total Other Legislative and Executive</b>	<b>2,137,602</b>	<b>2,435,171</b>	<b>2,147,450</b>	<b>287,721</b>
<b>Total General Government - Legislative and Executive</b>	<b>5,383,791</b>	<b>5,860,555</b>	<b>5,446,228</b>	<b>414,327</b>

(continued)

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Court of Appeals				
Other	\$38,587	\$38,587	\$37,505	\$1,082
Common Pleas Court				
Personal Services	283,973	294,705	285,379	9,326
Fringe Benefits	54,702	55,081	50,331	4,750
Materials and Supplies	6,805	6,738	6,733	5
Contractual Services	79,006	90,706	81,464	9,242
Capital Outlay	125	991	866	125
Other	4,404	4,404	3,748	656
Total Common Pleas Court	429,015	452,625	428,521	24,104
Jury Commission				
Personal Services	2,795	2,795	1,957	838
Fringe Benefits	433	445	304	141
Materials and Supplies	2,605	3,105	2,959	146
Contractual Services	609	608	303	305
Total Jury Commission	6,442	6,953	5,523	1,430
Family Court				
Personal Services	916,092	944,392	944,042	350
Fringe Benefits	141,538	146,602	138,652	7,950
Materials and Supplies	39,701	37,950	37,917	33
Contractual Services	82,959	157,269	156,684	585
Capital Outlay	13,715	87,237	83,263	3,974
Other	32,725	71,458	70,742	716
Total Family Court	1,226,730	1,444,908	1,431,300	13,608
Probate Court				
Personal Services	113,994	114,026	114,026	0
Fringe Benefits	17,613	18,442	18,021	421
Materials and Supplies	5,540	5,040	5,027	13
Contractual Services	57,950	137,701	137,392	309
Other	1,269	1,268	1,163	105
Total Probate Court	196,366	276,477	275,629	848
Clerk of Courts				
Personal Services	396,215	395,776	346,175	49,601
Fringe Benefits	99,600	100,981	79,404	21,577
Materials and Supplies	54,601	46,422	36,302	10,120
Contractual Services	28,989	36,189	31,410	4,779
Capital Outlay	3,000	3,980	2,480	1,500
Other	6,250	6,250	800	5,450
Total Clerk of Courts	588,655	589,598	496,571	93,027

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Municipal Court				
Personal Services	\$114,417	\$121,098	\$120,923	\$175
Fringe Benefits	17,677	18,325	16,754	1,571
Contractual Services	2,200	4,500	3,959	541
Other	2,000	2,000	897	1,103
<b>Total Municipal Court</b>	<b>136,294</b>	<b>145,923</b>	<b>142,533</b>	<b>3,390</b>
Other Judicial				
Other	10,325	10,325	10,325	0
<b>Total General Government - Judicial</b>	<b>2,632,414</b>	<b>2,965,396</b>	<b>2,827,907</b>	<b>137,489</b>
<b>Total General Government</b>	<b>8,016,205</b>	<b>8,825,951</b>	<b>8,274,135</b>	<b>551,816</b>
Public Safety				
Adult Probation				
Personal Services	157,103	157,103	152,267	4,836
Fringe Benefits	24,272	25,128	23,475	1,653
Materials and Supplies	1,000	1,000	1,000	0
<b>Total Adult Probation</b>	<b>182,375</b>	<b>183,231</b>	<b>176,742</b>	<b>6,489</b>
Juvenile Probation				
Personal Services	143,843	107,412	102,663	4,749
Fringe Benefits	25,853	26,846	19,148	7,698
Other	1,000	1,000	1,000	0
<b>Total Juvenile Probation</b>	<b>170,696</b>	<b>135,258</b>	<b>122,811</b>	<b>12,447</b>
Detention Home				
Personal Services	769,141	712,336	700,071	12,265
Fringe Benefits	107,571	123,189	117,352	5,837
Materials and Supplies	91,830	84,066	82,531	1,535
Contractual Services	125,199	107,824	100,992	6,832
Capital Outlay	8,006	39,082	38,980	102
Other	39,475	66,242	66,003	239
<b>Total Detention Home</b>	<b>1,141,222</b>	<b>1,132,739</b>	<b>1,105,929</b>	<b>26,810</b>
Coroner				
Personal Services	73,835	78,635	78,635	0
Fringe Benefits	11,408	12,490	12,066	424
Materials and Supplies	1,000	1,000	971	29
Contractual Services	70,065	156,065	137,264	18,801
Other	2,602	2,602	2,602	0
<b>Total Coroner</b>	<b>158,910</b>	<b>250,792</b>	<b>231,538</b>	<b>19,254</b>

(continued)

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff				
Personal Services	\$2,689,278	\$2,974,207	\$2,951,406	\$22,801
Fringe Benefits	644,113	683,261	655,357	27,904
Materials and Supplies	201,080	184,480	174,373	10,107
Contractual Services	221,572	822,747	795,238	27,509
Capital Outlay	9,300	36,136	34,538	1,598
Other	40,671	41,472	40,405	1,067
<b>Total Sheriff</b>	<b>3,806,014</b>	<b>4,742,303</b>	<b>4,651,317</b>	<b>90,986</b>
Other Public Safety				
Contractual Services	2,981,152	3,022,942	3,017,673	5,269
<b>Total Public Safety</b>	<b>8,440,369</b>	<b>9,467,265</b>	<b>9,306,010</b>	<b>161,255</b>
Public Works				
Engineer				
Materials and Supplies	9,059	9,059	6,361	2,698
Contractual Services	2,600	2,600	0	2,600
Other	5,000	5,000	3,889	1,111
<b>Total Engineer</b>	<b>16,659</b>	<b>16,659</b>	<b>10,250</b>	<b>6,409</b>
Other Public Works				
Other	350	3,238	3,238	0
<b>Total Public Works</b>	<b>17,009</b>	<b>19,897</b>	<b>13,488</b>	<b>6,409</b>
Health				
Agriculture				
Contractual Services	134,453	134,453	134,453	0
Tuberculosis				
Contractual Services	10,000	10,000	5,000	5,000
Registration of Vital Statistics				
Contractual Services	2,000	0	0	0
Other Health				
Contractual Services	113,103	114,443	114,443	0
<b>Total Health</b>	<b>259,556</b>	<b>258,896</b>	<b>253,896</b>	<b>5,000</b>

(continued)



**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Human Services				
Soldiers Relief				
Personal Services	\$43,200	\$43,200	\$43,200	\$0
Fringe Benefits	6,674	8,026	7,802	224
Materials and Supplies	20,378	11,630	8,731	2,899
Contractual Services	24,340	25,341	22,468	2,873
Capital Outlay	300	28,278	28,079	199
Other	204,799	193,315	182,213	11,102
Total Soldiers Relief	<u>299,691</u>	<u>309,790</u>	<u>292,493</u>	<u>17,297</u>
Veteran Services				
Personal Services	202,766	206,166	203,499	2,667
Fringe Benefits	26,669	26,948	24,101	2,847
Materials and Supplies	10,503	5,300	5,300	0
Contractual Services	6,000	3,000	3,000	0
Total Veteran Services	<u>245,938</u>	<u>241,414</u>	<u>235,900</u>	<u>5,514</u>
Total Human Services	<u>545,629</u>	<u>551,204</u>	<u>528,393</u>	<u>22,811</u>
Conservation and Recreation				
Historical Society				
Contractual Services	20,000	20,000	20,000	0
Other				
Miscellaneous				
Personal Services	50,000	39,820	0	39,820
Contractual Services	652,538	648,083	646,991	1,092
Other	1,500	1,500	1,300	200
Total Other	<u>704,038</u>	<u>689,403</u>	<u>648,291</u>	<u>41,112</u>
Intergovernmental	<u>326,128</u>	<u>326,128</u>	<u>326,128</u>	<u>0</u>
Total Expenditures	<u>18,328,934</u>	<u>20,158,744</u>	<u>19,370,341</u>	<u>788,403</u>
Excess of Revenues Over Expenditures	<u>463,971</u>	<u>83,413</u>	<u>1,064,357</u>	<u>980,944</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	371,186	371,186
Advances - Out	0	0	(823,505)	(823,505)
Transfers - In	59,317	3,072	20,485	17,413
Transfers - Out	(1,420,952)	(1,731,178)	(1,394,353)	336,825
Total Other Financing Sources (Uses)	<u>(1,361,635)</u>	<u>(1,728,106)</u>	<u>(1,826,187)</u>	<u>(98,081)</u>
Changes in Fund Balance	(897,664)	(1,644,693)	(761,830)	882,863
Fund Balance at Beginning of Year	4,513,594	4,513,594	4,513,594	0
Prior Year Encumbrances Appropriated	486,876	486,876	486,876	0
Fund Balance at End of Year	<u>\$4,102,806</u>	<u>\$3,355,777</u>	<u>\$4,238,640</u>	<u>\$882,863</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Job and Family Services Special Revenue Fund**  
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$275,000	\$275,000	\$220,192	(\$54,808)
Intergovernmental	6,865,000	6,865,000	5,290,278	(1,574,722)
Other	3,752	3,752	3,445	(307)
Total Revenues	7,143,752	7,143,752	5,513,915	(1,629,837)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Administrative				
Personal Services	2,935,000	2,520,000	2,443,947	76,053
Fringe Benefits	1,013,000	828,000	738,699	89,301
Materials and Supplies	168,268	167,767	116,493	51,274
Contractual Services	2,151,490	2,041,652	1,735,184	306,468
Capital Outlay	137,726	137,726	125,461	12,265
Other	41,722	41,591	24,251	17,340
Total Administrative	6,447,206	5,736,736	5,184,035	552,701
Public Assistance				
Personal Services	245,000	245,000	235,787	9,213
Fringe Benefits	94,000	89,000	80,685	8,315
Materials and Supplies	41,000	22,500	21,693	807
Contractual Services	785,000	633,838	633,561	277
Capital Outlay	21,000	1,000	1,000	0
Other	82,750	80,881	77,291	3,590
Total Public Assistance	1,268,750	1,072,219	1,050,017	22,202
Total Expenditures	7,715,956	6,808,955	6,234,052	574,903
Excess of Revenues Over (Under) Expenditures	(572,204)	334,797	(720,137)	(1,054,934)
<b><u>Other Financing Sources</u></b>				
Transfers - In	276,248	280,001	190,578	(89,423)
Changes in Fund Balance	(295,956)	614,798	(529,559)	(1,144,357)
Fund Balance at Beginning of Year	280,690	280,690	280,690	0
Prior Year Encumbrances Appropriated	453,206	453,206	453,206	0
Fund Balance at End of Year	\$437,940	\$1,348,694	\$204,337	(\$1,144,357)

**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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$29,430	\$29,430	\$8,889	(\$20,541)
Fines and Forfeitures	7,500	7,500	8,136	636
Intergovernmental	4,100,000	4,100,000	4,195,064	95,064
Interest	400	400	620	220
Other	100,000	123,853	184,141	60,288
<b>Total Revenues</b>	<b>4,237,330</b>	<b>4,261,183</b>	<b>4,396,850</b>	<b>135,667</b>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	1,440,474	1,450,474	1,313,716	136,758
Fringe Benefits	646,000	628,000	452,771	175,229
Materials and Supplies	1,260,205	1,244,205	842,273	401,932
Contractual Services	1,679,294	1,695,294	1,130,190	565,104
Capital Outlay	381,065	381,065	236,013	145,052
Other	90,127	90,127	84,793	5,334
<b>Total Expenditures</b>	<b>5,497,165</b>	<b>5,489,165</b>	<b>4,059,756</b>	<b>1,429,409</b>
Excess of Revenues Over (Under) Expenditures	(1,259,835)	(1,227,982)	337,094	1,565,076
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(20,685)	(28,685)	(28,096)	589
Changes in Fund Balance	(1,280,520)	(1,256,667)	308,998	1,565,665
Fund Balance at Beginning of Year	1,887,251	1,887,251	1,887,251	0
Prior Year Encumbrances Appropriated	564,109	564,109	564,109	0
<b>Fund Balance at End of Year</b>	<b>\$1,170,840</b>	<b>\$1,194,693</b>	<b>\$2,760,358</b>	<b>\$1,565,665</b>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Children Services Special Revenue Fund**  
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$1,045,000	\$1,045,000	\$1,158,727	\$113,727
Charges for Services	9,000	9,000	10,311	1,311
Intergovernmental	1,830,351	1,830,351	2,155,507	325,156
Other	41,385	43,550	74,247	30,697
<b>Total Revenues</b>	<b>2,925,736</b>	<b>2,927,901</b>	<b>3,398,792</b>	<b>470,891</b>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	1,540,527	1,540,527	1,478,430	62,097
Fringe Benefits	526,585	526,585	459,711	66,874
Materials and Supplies	130,140	130,141	75,110	55,031
Contractual Services	2,046,671	2,046,671	1,967,351	79,320
Capital Outlay	26,798	66,798	55,650	11,148
Other	18,126	18,127	15,232	2,895
<b>Total Expenditures</b>	<b>4,288,847</b>	<b>4,328,849</b>	<b>4,051,484</b>	<b>277,365</b>
Changes in Fund Balance	(1,363,111)	(1,400,948)	(652,692)	748,256
Fund Balance at Beginning of Year	4,054,270	4,054,270	4,054,270	0
Prior Year Encumbrances Appropriated	191,745	191,745	191,745	0
<b>Fund Balance at End of Year</b>	<b>\$2,882,904</b>	<b>\$2,845,067</b>	<b>\$3,593,323</b>	<b>\$748,256</b>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Developmental Disabilities Special Revenue Fund**  
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$2,585,981	\$2,585,981	\$2,605,974	\$19,993
Intergovernmental	2,885,236	2,885,236	3,250,511	365,275
Other	370,200	383,570	386,209	2,639
Total Revenues	<u>5,841,417</u>	<u>5,854,787</u>	<u>6,242,694</u>	<u>387,907</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	2,579,141	2,719,141	2,709,406	9,735
Fringe Benefits	1,316,005	1,338,005	1,168,472	169,533
Materials and Supplies	236,956	236,956	172,401	64,555
Contractual Services	3,624,059	3,624,060	3,291,844	332,216
Capital Outlay	21,992	21,993	10,818	11,175
Other	132,058	132,058	111,143	20,915
Total Expenditures	<u>7,910,211</u>	<u>8,072,213</u>	<u>7,464,084</u>	<u>608,129</u>
Excess of Revenues Under Expenditures	(2,068,794)	(2,217,426)	(1,221,390)	996,036
<b><u>Other Financing Uses</u></b>				
Transfers - Out	<u>0</u>	<u>(989,078)</u>	<u>(610,000)</u>	<u>379,078</u>
Changes in Fund Balance	(2,068,794)	(3,206,504)	(1,831,390)	1,375,114
Fund Balance at Beginning of Year	5,167,680	5,167,680	5,167,680	0
Prior Year Encumbrances Appropriated	<u>716,196</u>	<u>716,196</u>	<u>716,196</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,815,082</u></u>	<u><u>\$2,677,372</u></u>	<u><u>\$4,052,486</u></u>	<u><u>\$1,375,114</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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Payment in Lieu of Taxes	\$26,232	\$26,232	\$0
Intergovernmental	30,845	31,470	625
<b>Total Revenues</b>	<b>57,077</b>	<b>57,702</b>	<b>625</b>
<b><u>Expenditures</u></b>			
General Government - Legislative and Executive			
Other	29,810	24,237	5,573
Debt Service			
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	180,000	180,000	0
Interest and Fiscal Charges	199,680	199,680	0
Regional Jail Bonds			
Principal Retirement	170,000	170,000	0
Interest and Fiscal Charges	127,102	127,102	0
Justice Center Bonds			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	26,862	26,862	0
Courthouse Improvement Bonds			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	75,075	75,075	0
University Boulevard Bonds			
Principal Retirement	45,000	45,000	0
Interest and Fiscal Charges	23,773	23,773	0
<b>Total General Obligation Bond Retirement</b>	<b>922,492</b>	<b>922,492</b>	<b>0</b>
<b>Total Expenditures</b>	<b>952,302</b>	<b>946,729</b>	<b>5,573</b>
Excess of Revenues			
Under Expenditures	(895,225)	(889,027)	6,198
<b><u>Other Financing Sources</u></b>			
General Obligation Bonds Issued	5,545,000	5,545,000	0
Premium on Bonds Issued	532,443	532,443	0
Transfers - In	803,284	798,561	4,723
<b>Total Other Financing Sources</b>	<b>6,880,727</b>	<b>6,876,004</b>	<b>4,723</b>
<b>Changes in Fund Balance</b>	<b>5,985,502</b>	<b>5,986,977</b>	<b>10,921</b>
<b>Fund Balance at Beginning of Year</b>	<b>28,790</b>	<b>28,790</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$6,014,292</b>	<b>\$6,015,767</b>	<b>\$10,921</b>

**Marion County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Sewer District Enterprise Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$1,134,000	\$1,092,937	(\$41,063)
Tap In Fees	10,000	48,325	38,325
General Obligation Bonds Issued	1,225,000	1,225,000	0
Premium on Bonds Issued	86,639	86,639	0
OPWC Loans Issued	0	60,812	60,812
Grants	0	104,000	104,000
Interest	1,552	879	(673)
Other	549	549	0
<b>Total Revenues</b>	<b>2,457,740</b>	<b>2,619,141</b>	<b>161,401</b>
<b><u>Expenses</u></b>			
Personal Services	379,702	373,055	6,647
Fringe Benefits	73,700	58,330	15,370
Materials and Supplies	60,424	57,978	2,446
Contractual Services	932,968	769,111	163,857
Capital Outlay	27,388	10,836	16,552
Other	44,583	37,605	6,978
Debt Service			
Principal Retirement	186,125	181,904	4,221
Interest Expense	80,410	80,200	210
<b>Total Expenses</b>	<b>1,785,300</b>	<b>1,569,019</b>	<b>216,281</b>
Changes in Fund Balance	672,440	1,050,122	377,682
Fund Balance at Beginning of Year	2,770,168	2,770,168	0
Prior Year Encumbrances Appropriated	89,543	89,543	0
<b>Fund Balance at End of Year</b>	<b>\$3,532,151</b>	<b>\$3,909,833</b>	<b>\$377,682</b>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Child Support Enforcement Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$1,615,000	\$1,267,027	(\$347,973)
Other	20,699	700	(19,999)
Total Revenues	<u>1,635,699</u>	<u>1,267,727</u>	<u>(367,972)</u>
<b><u>Expenditures</u></b>			
Current			
Human Services			
Personal Services	555,000	524,217	30,783
Fringe Benefits	205,000	178,109	26,891
Materials and Supplies	3,502	3,028	474
Contractual Services	434,088	318,043	116,045
Capital Outlay	10,000	5,000	5,000
Other	287,287	236,428	50,859
Total Expenditures	<u>1,494,877</u>	<u>1,264,825</u>	<u>230,052</u>
Changes in Fund Balance	140,822	2,902	(137,920)
Fund Balance at Beginning of Year	1,740,371	1,740,371	0
Prior Year Encumbrances Appropriated	<u>149,876</u>	<u>149,876</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,031,069</u></u>	<u><u>\$1,893,149</u></u>	<u><u>(\$137,920)</u></u>



**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Senior Services Special Revenue Fund**  
For the Year Ended December 31, 2016

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Property Taxes	\$682,000	\$661,059	(\$20,941)
Intergovernmental	96,450	91,957	(4,493)
Total Revenues	778,450	753,016	(25,434)
<b><u>Expenditures</u></b>			
Current			
Human Services			
Other	753,016	753,016	0
Changes in Fund Balance	25,434	0	(25,434)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$25,434</u>	<u>\$0</u>	<u>(\$25,434)</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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$680,000	\$684,374	\$4,374
Other	3,999	3,744	(255)
Total Revenues	<u>683,999</u>	<u>688,118</u>	<u>4,119</u>
<b><u>Expenditures</u></b>			
Current			
General Government - Legislative and Executive			
Personal Services	360,460	310,265	50,195
Fringe Benefits	123,191	97,106	26,085
Materials and Supplies	12,945	12,061	884
Contractual Services	429,407	387,745	41,662
Capital Outlay	7,996	7,845	151
Other	17,279	9,077	8,202
Total Expenditures	<u>951,278</u>	<u>824,099</u>	<u>127,179</u>
Changes in Fund Balance	(267,279)	(135,981)	131,298
Fund Balance at Beginning of Year	850,988	850,988	0
Prior Year Encumbrances Appropriated	<u>48,063</u>	<u>48,063</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$631,772</u></u>	<u><u>\$763,070</u></u>	<u><u>\$131,298</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**North Central Ohio Rehabilitation Center Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$1,415,000	\$1,348,500	(\$66,500)
Other	5,226	51,369	46,143
Total Revenues	<u>1,420,226</u>	<u>1,399,869</u>	<u>(20,357)</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	920,000	908,992	11,008
Fringe Benefits	318,574	307,854	10,720
Materials and Supplies	90,110	68,526	21,584
Contractual Services	203,484	166,878	36,606
Capital Outlay	24,722	21,564	3,158
Other	71,660	55,474	16,186
Total Expenditures	<u>1,628,550</u>	<u>1,529,288</u>	<u>99,262</u>
Excess of Revenues Under Expenditures	<u>(208,324)</u>	<u>(129,419)</u>	<u>78,905</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Advances - In	0	200,000	200,000
Advances - Out	0	(200,000)	(200,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(208,324)	(129,419)	78,905
Fund Balance at Beginning of Year	133,080	133,080	0
Prior Year Encumbrances Appropriated	<u>83,881</u>	<u>83,881</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$8,637</u></u>	<u><u>\$87,542</u></u>	<u><u>\$78,905</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Marmet Trust Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$18,000	\$82,055	\$64,055
Interest	20	11	(9)
Other	36,110	36,463	353
Total Revenues	<u>54,130</u>	<u>118,529</u>	<u>64,399</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	19,604	19,433	171
Fringe Benefits	175	111	64
Materials and Supplies	65,194	59,970	5,224
Total Expenditures	<u>84,973</u>	<u>79,514</u>	<u>5,459</u>
Changes in Fund Balance	(30,843)	39,015	69,858
Fund Balance at Beginning of Year	29,620	29,620	0
Prior Year Encumbrances Appropriated	<u>1,444</u>	<u>1,444</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$221</u></u>	<u><u>\$70,079</u></u>	<u><u>\$69,858</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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$30,000	\$7,523	(\$22,477)
Interest	12	12	0
Other	7,000	0	(7,000)
Total Revenues	37,012	7,535	(29,477)
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Materials and Supplies	32,843	28,697	4,146
Changes in Fund Balance	4,169	(21,162)	(25,331)
Fund Balance at Beginning of Year	32,813	32,813	0
Prior Year Encumbrances Appropriated	1,745	1,745	0
Fund Balance at End of Year	<u>\$38,727</u>	<u>\$13,396</u>	<u>(\$25,331)</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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$145,000	\$139,815	(\$5,185)
Other	109,175	4,214	(104,961)
Total Revenues	<u>254,175</u>	<u>144,029</u>	<u>(110,146)</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	72,000	71,732	268
Fringe Benefits	9,650	8,948	702
Materials and Supplies	3,000	2,561	439
Contractual Services	14,409	3,000	11,409
Capital Outlay	206,207	90,834	115,373
Other	95,484	90,306	5,178
Total Expenditures	<u>400,750</u>	<u>267,381</u>	<u>133,369</u>
Changes in Fund Balance	(146,575)	(123,352)	23,223
Fund Balance at Beginning of Year	208,942	208,942	0
Prior Year Encumbrances Appropriated	<u>209,099</u>	<u>209,099</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$271,466</u></u>	<u><u>\$294,689</u></u>	<u><u>\$23,223</u></u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Prosecutor Law Enforcement Special Revenue Fund**  
 For the Year Ended December 31, 2016

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Other	\$0	\$2,058	\$2,058
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Materials and Supplies	<u>15,790</u>	<u>0</u>	<u>15,790</u>
Changes in Fund Balance	(15,790)	2,058	17,848
Fund Balance at Beginning of Year	<u>16,276</u>	<u>16,276</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$486</u></u>	<u><u>\$18,334</u></u>	<u><u>\$17,848</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Sheriff Law Enforcement Special Revenue Fund**  
For the Year Ended December 31, 2016

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Other	\$500	\$0	(\$500)
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Materials and Supplies	<u>6,070</u>	<u>3,395</u>	<u>2,675</u>
Changes in Fund Balance	(5,570)	(3,395)	2,175
Fund Balance at Beginning of Year	<u>6,070</u>	<u>6,070</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$500</u></u>	<u><u>\$2,675</u></u>	<u><u>\$2,175</u></u>



**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Electronic Monitoring Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$0	\$50	\$50
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Contractual Services	543	0	543
Changes in Fund Balance	(543)	50	593
Fund Balance at Beginning of Year	543	543	0
Fund Balance at End of Year	\$0	\$593	\$593

**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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$335,749	\$335,749	\$0
Other	383	383	0
Total Revenues	<u>336,132</u>	<u>336,132</u>	<u>0</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	263,095	234,505	28,590
Fringe Benefits	101,297	87,300	13,997
Total Expenditures	<u>364,392</u>	<u>321,805</u>	<u>42,587</u>
Excess of Revenues Over (Under) Expenditures	(28,260)	14,327	42,587
<b><u>Other Financing Sources</u></b>			
Transfers - In	4,790	4,790	0
Changes in Fund Balance	(23,470)	19,117	42,587
Fund Balance at Beginning of Year	<u>42,276</u>	<u>42,276</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$18,806</u></u>	<u><u>\$61,393</u></u>	<u><u>\$42,587</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Indigent Guardianship Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$9,000	\$9,221	\$221
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Contractual Services	11,501	5,306	6,195
Other	1,250	125	1,125
Total Expenditures	12,751	5,431	7,320
Changes in Fund Balance	(3,751)	3,790	7,541
Fund Balance at Beginning of Year	18,413	18,413	0
Prior Year Encumbrances Appropriated	1,750	1,750	0
Fund Balance at End of Year	<u>\$16,412</u>	<u>\$23,953</u>	<u>\$7,541</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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$29,000	\$37,440	\$8,440
Other	11,000	11,000	0
Total Revenues	<u>40,000</u>	<u>48,440</u>	<u>8,440</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Contractual Services	30,000	30,000	0
Other	11,000	11,000	0
Total Expenditures	<u>41,000</u>	<u>41,000</u>	<u>0</u>
Changes in Fund Balance	(1,000)	7,440	8,440
Fund Balance at Beginning of Year	<u>46,398</u>	<u>46,398</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$45,398</u></u>	<u><u>\$53,838</u></u>	<u><u>\$8,440</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Probation Improvement and Incentive Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$435,117	\$435,117	\$0
Other	209	209	0
Total Revenues	<u>435,326</u>	<u>435,326</u>	<u>0</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	159,979	158,429	1,550
Fringe Benefits	56,870	49,749	7,121
Materials and Supplies	9,905	6,000	3,905
Contractual Services	269,816	189,416	80,400
Capital Outlay	37,000	37,000	0
Other	8,715	4,186	4,529
Total Expenditures	<u>542,285</u>	<u>444,780</u>	<u>97,505</u>
Excess of Revenues Under Expenditures	(106,959)	(9,454)	97,505
<b><u>Other Financing Uses</u></b>			
Transfers - In	<u>25,938</u>	<u>25,938</u>	<u>0</u>
Changes in Fund Balance	(81,021)	16,484	97,505
Fund Balance at Beginning of Year	90,117	90,117	0
Prior Year Encumbrances Appropriated	<u>94,262</u>	<u>94,262</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$103,358</u></u>	<u><u>\$200,863</u></u>	<u><u>\$97,505</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**DWI Education Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$300	\$366	\$66
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	1,500	0	1,500
Fringe Benefits	20	0	20
Materials and Supplies	1,500	0	1,500
Contractual Services	1,000	0	1,000
Total Expenditures	4,020	0	4,020
Changes in Fund Balance	(3,720)	366	4,086
Fund Balance at Beginning of Year	5,336	5,336	0
Fund Balance at End of Year	<u>\$1,616</u>	<u>\$5,702</u>	<u>\$4,086</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Jail Reduction Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$49,486	\$49,486	\$0
Other	56	56	0
Total Revenues	<u>49,542</u>	<u>49,542</u>	<u>0</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	37,614	35,361	2,253
Fringe Benefits	10,259	8,304	1,955
Other	5,530	5,508	22
Total Expenditures	<u>53,403</u>	<u>49,173</u>	<u>4,230</u>
Changes in Fund Balance	(3,861)	369	4,230
Fund Balance at Beginning of Year	<u>13,408</u>	<u>13,408</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$9,547</u></u>	<u><u>\$13,777</u></u>	<u><u>\$4,230</u></u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Canine Special Revenue Fund**  
 For the Year Ended December 31, 2016

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Other	\$50	\$50	\$0
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Other	<u>7,053</u>	<u>1,257</u>	<u>5,796</u>
Changes in Fund Balance	(7,003)	(1,207)	5,796
Fund Balance at Beginning of Year	<u>7,003</u>	<u>7,003</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$5,796</u></u>	<u><u>\$5,796</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, 2016

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Other	\$0	\$3,600	\$3,600
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Other	<u>4,670</u>	<u>4,670</u>	<u>0</u>
Changes in Fund Balance	(4,670)	(1,070)	3,600
Fund Balance at Beginning of Year	<u>4,670</u>	<u>4,670</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$3,600</u></u>	<u><u>\$3,600</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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$626,360	\$674,628	\$48,268
Other	3,433	3,406	(27)
Total Revenues	<u>629,793</u>	<u>678,034</u>	<u>48,241</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	245,224	184,952	60,272
Fringe Benefits	69,357	34,682	34,675
Materials and Supplies	16,420	8,098	8,322
Contractual Services	432,384	407,071	25,313
Capital Outlay	7,424	6,603	821
Other	25,089	24,096	993
Total Expenditures	<u>795,898</u>	<u>665,502</u>	<u>130,396</u>
Changes in Fund Balance	(166,105)	12,532	178,637
Fund Balance at Beginning of Year	152,328	152,328	0
Prior Year Encumbrances Appropriated	28,571	28,571	0
Fund Balance at End of Year	<u>\$14,794</u>	<u>\$193,431</u>	<u>\$178,637</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Web Check Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$45,000	\$54,180	\$9,180
Other	49	38	(11)
Total Revenues	<u>45,049</u>	<u>54,218</u>	<u>9,169</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	11,000	9,379	1,621
Materials and Supplies	<u>60,660</u>	<u>31,853</u>	<u>28,807</u>
Total Expenditures	<u>71,660</u>	<u>41,232</u>	<u>30,428</u>
Changes in Fund Balance	(26,611)	12,986	39,597
Fund Balance at Beginning of Year	112,811	112,811	0
Prior Year Encumbrances Appropriated	<u>10,660</u>	<u>10,660</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$96,860</u></u>	<u><u>\$136,457</u></u>	<u><u>\$39,597</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Concealed Weapon Law Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$40,000	\$65,922	\$25,922
Other	76	34	(42)
Total Revenues	<u>40,076</u>	<u>65,956</u>	<u>25,880</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	11,000	10,490	510
Materials and Supplies	<u>37,592</u>	<u>37,279</u>	<u>313</u>
Total Expenditures	<u>48,592</u>	<u>47,769</u>	<u>823</u>
Changes in Fund Balance	(8,516)	18,187	26,703
Fund Balance at Beginning of Year	85,142	85,142	0
Prior Year Encumbrances Appropriated	<u>3,490</u>	<u>3,490</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$80,116</u></u>	<u><u>\$106,819</u></u>	<u><u>\$26,703</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**SMART Ohio Pilot Grant Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$650,000	\$674,150	\$24,150
Other	156	863	707
Total Revenues	<u>650,156</u>	<u>675,013</u>	<u>24,857</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	214,033	210,500	3,533
Fringe Benefits	70,131	64,681	5,450
Materials and Supplies	21,964	20,000	1,964
Contractual Services	577,592	541,560	36,032
Capital Outlay	36,158	12,072	24,086
Other	31,187	22,308	8,879
Total Expenditures	<u>951,065</u>	<u>871,121</u>	<u>79,944</u>
Changes in Fund Balance	(300,909)	(196,108)	104,801
Fund Balance at Beginning of Year	367,167	367,167	0
Prior Year Encumbrances Appropriated	<u>93,901</u>	<u>93,901</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$160,159</u></u>	<u><u>\$264,960</u></u>	<u><u>\$104,801</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Indigent Drivers Interlock Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$260	\$275	\$15
<b><u>Expenditures</u></b>			
Total Expenditures	0	0	0
Changes in Fund Balance	260	275	15
Fund Balance at Beginning of Year	1,929	1,929	0
Fund Balance at End of Year	<u>\$2,189</u>	<u>\$2,204</u>	<u>\$15</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**FIRST Court Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$59,300	\$45,555	(\$13,745)
Other	45	45	0
Total Revenues	<u>59,345</u>	<u>45,600</u>	<u>(13,745)</u>
<b><u>Expenditures</u></b>			
Current			
Public Safety			
Personal Services	37,892	37,877	15
Fringe Benefits	9,782	6,566	3,216
Contractual Services	2,000	2,000	0
Other	2,000	1,906	94
Total Expenditures	<u>51,674</u>	<u>48,349</u>	<u>3,325</u>
Excess of Revenues Over (Under) Expenditures	<u>7,671</u>	<u>(2,749)</u>	<u>(10,420)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Advances - In	0	3,505	3,505
Advances - Out	0	(3,505)	(3,505)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	7,671	(2,749)	(10,420)
Fund Balance at Beginning of Year	<u>6,309</u>	<u>6,309</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$13,980</u></u>	<u><u>\$3,560</u></u>	<u><u>(\$10,420)</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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$16,000	\$15,106	(\$894)
Licenses and Permits	147,000	136,739	(10,261)
Fines and Forfeitures	16,200	15,914	(286)
Intergovernmental	2,500	2,500	0
Other	5,139	6,025	886
<b>Total Revenues</b>	<b>186,839</b>	<b>176,284</b>	<b>(10,555)</b>
<b><u>Expenditures</u></b>			
Current			
Health			
Personal Services	106,750	102,178	4,572
Fringe Benefits	29,735	24,825	4,910
Materials and Supplies	23,438	20,022	3,416
Contractual Services	56,313	46,617	9,696
Capital Outlay	1,778	1,000	778
Other	358	172	186
<b>Total Expenditures</b>	<b>218,372</b>	<b>194,814</b>	<b>23,558</b>
Changes in Fund Balance	(31,533)	(18,530)	13,003
Fund Balance at Beginning of Year	241,679	241,679	0
Prior Year Encumbrances Appropriated	12,114	12,114	0
<b>Fund Balance at End of Year</b>	<b>\$222,260</b>	<b>\$235,263</b>	<b>\$13,003</b>



**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Federal Safety Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$4,320	\$4,320	\$0
<b><u>Expenditures</u></b>			
Current			
Public Works			
Contractual Services	4,800	4,800	0
Changes in Fund Balance	(480)	(480)	0
Fund Balance at Beginning of Year	37,108	37,108	0
Fund Balance at End of Year	<u>\$36,628</u>	<u>\$36,628</u>	<u>\$0</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Ditch Maintenance Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Special Assessments	\$22,900	\$36,396	\$13,496
<b><u>Expenditures</u></b>			
Current			
Public Works			
Materials and Supplies	24,998	814	24,184
Contractual Services	100,130	48,742	51,388
Capital Outlay	8,000	7,664	336
Total Expenditures	133,128	57,220	75,908
Changes in Fund Balance	(110,228)	(20,824)	89,404
Fund Balance at Beginning of Year	142,225	142,225	0
Fund Balance at End of Year	\$31,997	\$121,401	\$89,404

**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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$18,670	\$9,421	(\$9,249)
<b><u>Expenditures</u></b>			
Current			
Human Services			
Contractual Services	9,421	9,421	0
Changes in Fund Balance	9,249	0	(9,249)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$9,249	\$0	(\$9,249)

**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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Interest	\$200	\$102	(\$98)
<b><u>Expenditures</u></b>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	3,150	1,180	1,970
Capital Outlay	1,659	186	1,473
Other	5,145	2,790	2,355
Total Expenditures	9,954	4,156	5,798
Changes in Fund Balance	(9,754)	(4,054)	5,700
Fund Balance at Beginning of Year	8,435	8,435	0
Prior Year Encumbrances Appropriated	1,954	1,954	0
Fund Balance at End of Year	<u>\$635</u>	<u>\$6,335</u>	<u>\$5,700</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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$383,190	\$290,806	(\$92,384)
Interest	100	10	(90)
Other	0	34	34
Total Revenues	<u>383,290</u>	<u>290,850</u>	<u>(92,440)</u>
<b><u>Expenditures</u></b>			
Current			
Public Works			
Contractual Services	46,780	19,300	27,480
Capital Outlay	309,177	298,976	10,201
Total Expenditures	<u>355,957</u>	<u>318,276</u>	<u>37,681</u>
Excess of Revenues Over (Under) Expenditures	27,333	(27,426)	(54,759)
<b><u>Other Financing Sources</u></b>			
Advances - In	0	50,000	50,000
Changes in Fund Balance	27,333	22,574	(4,759)
Fund Balance at Beginning of Year	52,056	52,056	0
Prior Year Encumbrances Appropriated	80	80	0
Fund Balance at End of Year	<u><u>\$79,469</u></u>	<u><u>\$74,710</u></u>	<u><u>(\$4,759)</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 Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$148,000	\$137,068	(\$10,932)
Other	783	783	0
<b>Total Revenues</b>	<b>148,783</b>	<b>137,851</b>	<b>(10,932)</b>
<b><u>Expenditures</u></b>			
Current			
General Government - Legislative and Executive			
Treasurer			
Personal Services	72,073	51,573	20,500
Fringe Benefits	26,344	15,985	10,359
Other	71,581	70,819	762
<b>Total Treasurer</b>	<b>169,998</b>	<b>138,377</b>	<b>31,621</b>
Prosecutor			
Personal Services	62,571	59,896	2,675
Fringe Benefits	9,924	8,967	957
Materials and Supplies	1,500	1,000	500
Contractual Services	39,262	15,811	23,451
Other	113	0	113
<b>Total Prosecutor</b>	<b>113,370</b>	<b>85,674</b>	<b>27,696</b>
<b>Total Expenditures</b>	<b>283,368</b>	<b>224,051</b>	<b>59,317</b>
Excess of Revenues Under Expenditures	(134,585)	(86,200)	48,385
<b><u>Other Financing Sources</u></b>			
Advances - In	0	70,000	70,000
Changes in Fund Balance	(134,585)	(16,200)	118,385
Fund Balance at Beginning of Year	94,868	94,868	0
Prior Year Encumbrances Appropriated	50	50	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>(\$39,667)</b>	<b>\$78,718</b>	<b>\$118,385</b>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Family Court Programs Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$54,600	\$70,734	\$16,134
Intergovernmental	3,225	3,125	(100)
Other	31,524	18,895	(12,629)
Total Revenues	<u>89,349</u>	<u>92,754</u>	<u>3,405</u>
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial			
Personal Services	46,755	22,758	23,997
Fringe Benefits	4,270	654	3,616
Materials and Supplies	11,959	3,221	8,738
Contractual Services	32,808	29,403	3,405
Capital Outlay	9,383	4,394	4,989
Other	20,978	16,239	4,739
Total Expenditures	<u>126,153</u>	<u>76,669</u>	<u>49,484</u>
Changes in Fund Balance	(36,804)	16,085	52,889
Fund Balance at Beginning of Year	141,589	141,589	0
Prior Year Encumbrances Appropriated	<u>10,602</u>	<u>10,602</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$115,387</u></u>	<u><u>\$168,276</u></u>	<u><u>\$52,889</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Specialized Docket Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$60,000	\$53,303	(\$6,697)
Intergovernmental	68,773	136,546	67,773
Other	76	76	0
	<u>128,849</u>	<u>189,925</u>	<u>61,076</u>
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial			
Personal Services	113,005	82,866	30,139
Fringe Benefits	13,050	12,307	743
Materials and Supplies	2,500	1,000	1,500
Contractual Services	5,000	4,750	250
Other	26,142	21,712	4,430
	<u>159,697</u>	<u>122,635</u>	<u>37,062</u>
Total Expenditures	<u>159,697</u>	<u>122,635</u>	<u>37,062</u>
Changes in Fund Balance	(30,848)	67,290	98,138
Fund Balance at Beginning of Year	90,122	90,122	0
Prior Year Encumbrances Appropriated	4,142	4,142	0
Fund Balance at End of Year	<u><u>\$63,416</u></u>	<u><u>\$161,554</u></u>	<u><u>\$98,138</u></u>



**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Common Pleas Special Project Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$36,000	\$44,247	\$8,247
Other	8	8	0
Total Revenues	<u>36,008</u>	<u>44,255</u>	<u>8,247</u>
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial			
Fringe Benefits	31	31	0
Materials and Supplies	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Total Expenditures	<u>30,031</u>	<u>30,031</u>	<u>0</u>
Changes in Fund Balance	5,977	14,224	8,247
Fund Balance at Beginning of Year	<u>59,150</u>	<u>59,150</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$65,127</u></u>	<u><u>\$73,374</u></u>	<u><u>\$8,247</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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$86,000	\$80,536	(\$5,464)
Other	55	55	0
Total Revenues	<u>86,055</u>	<u>80,591</u>	<u>(5,464)</u>
<b><u>Expenditures</u></b>			
Current			
Public Works			
Personal Services	42,133	42,133	0
Fringe Benefits	14,478	14,434	44
Materials and Supplies	2,389	2,061	328
Contractual Services	9,675	9,431	244
Other	17,875	15,405	2,470
Total Expenditures	<u>86,550</u>	<u>83,464</u>	<u>3,086</u>
Changes in Fund Balance	(495)	(2,873)	(2,378)
Fund Balance at Beginning of Year	14,223	14,223	0
Prior Year Encumbrances Appropriated	550	550	0
Fund Balance at End of Year	<u><u>\$14,278</u></u>	<u><u>\$11,900</u></u>	<u><u>(\$2,378)</u></u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Probate Conduct of Business Special Revenue Fund**  
 For the Year Ended December 31, 2016

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$500	\$391	(\$109)
<b><u>Expenditures</u></b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	500	391	(109)
Fund Balance at Beginning of Year	<u>2,895</u>	<u>2,895</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,395</u></u>	<u><u>\$3,286</u></u>	<u><u>(\$109)</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Computerization Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$150,000	\$148,664	(\$1,336)
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial			
Contractual Services	115,096	101,815	13,281
Capital Outlay	47,208	23,556	23,652
Total Expenditures	162,304	125,371	36,933
Changes in Fund Balance	(12,304)	23,293	35,597
Fund Balance at Beginning of Year	91,469	91,469	0
Prior Year Encumbrances Appropriated	15,803	15,803	0
Fund Balance at End of Year	\$94,968	\$130,565	\$35,597

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Voter Registration Special Revenue Fund**  
 For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	1,435	1,435	0
Fund Balance at End of Year	<u>\$1,435</u>	<u>\$1,435</u>	<u>\$0</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Law Library Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$101,500	\$127,892	\$26,392
Intergovernmental	24,400	20,802	(3,598)
Other	24,500	30,049	5,549
Total Revenues	<u>150,400</u>	<u>178,743</u>	<u>28,343</u>
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial			
Personal Services	32,644	32,496	148
Fringe Benefits	15,120	13,133	1,987
Material and Supplies	53,442	42,923	10,519
Contractual Services	70,898	66,518	4,380
Capital Outlay	150	0	150
Other	23,444	20,291	3,153
Total Expenditures	<u>195,698</u>	<u>175,361</u>	<u>20,337</u>
Changes in Fund Balance	(45,298)	3,382	48,680
Fund Balance at Beginning of Year	47,743	47,743	0
Prior Year Encumbrances Appropriated	<u>22,483</u>	<u>22,483</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$24,928</u></u>	<u><u>\$73,608</u></u>	<u><u>\$48,680</u></u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Indigent Drivers Alcohol Treatment Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$100	\$69	(\$31)
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial Contractual Services	1,700	0	1,700
Changes in Fund Balance	(1,600)	69	1,669
Fund Balance at Beginning of Year	1,878	1,878	0
Fund Balance at End of Year	\$278	\$1,947	\$1,669

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Family Dependent Treatment Special Revenue Fund**  
 For the Year Ended December 31, 2016

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$500	\$0	(\$500)
<b><u>Expenditures</u></b>			
Current			
General Government - Judicial			
Other	<u>500</u>	<u>0</u>	<u>500</u>
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>237</u>	<u>237</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$237</u></u>	<u><u>\$237</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  
**Board of Elections Grant Special Revenue Fund**  
 For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	536	536	0
Fund Balance at End of Year	\$536	\$536	\$0

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Treasurer Tax Certificate Special Revenue Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$0	\$17,600	\$17,600
<b><u>Expenditures</u></b>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	2,800	0	2,800
Contractual Services	13,000	11,993	1,007
Other	3,526	3,369	157
Total Expenditures	19,326	15,362	3,964
Changes in Fund Balance	(19,326)	2,238	21,564
Fund Balance at Beginning of Year	64,752	64,752	0
Fund Balance at End of Year	\$45,426	\$66,990	\$21,564

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Prosecutor's Diversion Special Revenue Fund**  
 For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Charges for Services	\$1,500	\$7,855	\$6,355
<b><u>Expenditures</u></b>			
Current			
General Government - Legislative and Executive			
Other	1,500	0	1,500
Changes in Fund Balance	0	7,855	7,855
Fund Balance at Beginning of Year	5,270	5,270	0
Fund Balance at End of Year	<u>\$5,270</u>	<u>\$13,125</u>	<u>\$7,855</u>

**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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Sales Taxes	\$1,569,856	\$1,244,286	(\$325,570)
Other	49,661	112,039	62,378
Total Revenues	<u>1,619,517</u>	<u>1,356,325</u>	<u>(263,192)</u>
<b><u>Expenditures</u></b>			
Capital Outlay	1,607,684	1,499,096	108,588
Debt Service			
Interest and Fiscal Charges	4,204	4,204	0
Total Expenditures	<u>1,611,888</u>	<u>1,503,300</u>	<u>108,588</u>
Excess of Revenues Over (Under) Expenditures	<u>7,629</u>	<u>(146,975)</u>	<u>(154,604)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Advances - Out	(20,257)	(363,484)	(343,227)
Transfers - In	343,227	343,227	0
Total Other Financing Sources (Uses)	<u>322,970</u>	<u>(20,257)</u>	<u>(343,227)</u>
Changes in Fund Balance	330,599	(167,232)	(497,831)
Fund Balance at Beginning of Year	1,657,228	1,657,228	0
Prior Year Encumbrances Appropriated	447,111	447,111	0
Fund Balance at End of Year	<u><u>\$2,434,938</u></u>	<u><u>\$1,937,107</u></u>	<u><u>(\$497,831)</u></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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Special Assessments	\$87,587	\$48,021	(\$39,566)
Other	254,838	0	(254,838)
Total Revenues	<u>342,425</u>	<u>48,021</u>	<u>(294,404)</u>
<b><u>Expenditures</u></b>			
Capital Outlay	638,801	41,216	597,585
Debt Service			
Interest and Fiscal Charges	6,979	6,979	0
Total Expenditures	<u>645,780</u>	<u>48,195</u>	<u>597,585</u>
Excess of Revenues Under Expenditures	<u>(303,355)</u>	<u>(174)</u>	<u>303,181</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Advances - Out	(77,823)	(77,876)	(53)
Transfers - In	38,009	31,259	(6,750)
Transfers - Out	(20,485)	(20,485)	0
Total Other Financing Sources (Uses)	<u>(60,299)</u>	<u>(67,102)</u>	<u>(6,803)</u>
Changes in Fund Balance	(363,654)	(67,276)	296,378
Fund Balance at Beginning of Year	321,824	321,824	0
Prior Year Encumbrances Appropriated	<u>313,554</u>	<u>313,554</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$271,724</u></u>	<u><u>\$568,102</u></u>	<u><u>\$296,378</u></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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Property Taxes	\$270,750	\$273,156	\$2,406
Intergovernmental	107,998	57,449	(50,549)
Other	0	175	175
Total Revenues	378,748	330,780	(47,968)
<b><u>Expenditures</u></b>			
Capital Outlay	2,047,173	1,273,796	773,377
Excess of Revenues Under Expenditures	(1,668,425)	(943,016)	725,409
<b><u>Other Financing Sources</u></b>			
Transfers - In	610,000	610,000	0
Changes in Fund Balance	(1,058,425)	(333,016)	725,409
Fund Balance at Beginning of Year	963,035	963,035	0
Prior Year Encumbrances Appropriated	95,390	95,390	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$725,409</u>	<u>\$725,409</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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Debt Service			
Principal Retirement	5,811	5,811	0
Changes in Fund Balance	(5,811)	(5,811)	0
Fund Balance at Beginning of Year	66,594	66,594	0
Fund Balance at End of Year	<u>\$60,783</u>	<u>\$60,783</u>	<u>\$0</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Ohio Public Works Capital Projects Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Intergovernmental	\$2,178,467	\$2,269,199	\$90,732
Other	0	18,232	18,232
Total Revenues	<u>2,178,467</u>	<u>2,287,431</u>	<u>108,964</u>
<b><u>Expenditures</u></b>			
Current			
Public Works			
Contract Services	468,699	437,789	30,910
Capital Outlay	<u>2,044,295</u>	<u>2,017,244</u>	<u>27,051</u>
Total Expenditures	<u>2,512,994</u>	<u>2,455,033</u>	<u>57,961</u>
Excess of Revenues (Under) Expenditures	(334,527)	(167,602)	166,925
<b><u>Other Financing Sources</u></b>			
Transfers - In	<u>12,025</u>	<u>28,096</u>	<u>16,071</u>
Changes in Fund Balance	(322,502)	(139,506)	182,996
Fund Balance at Beginning of Year	566,707	566,707	0
Prior Year Encumbrances Appropriated	<u>96,211</u>	<u>96,211</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$340,416</u></u>	<u><u>\$523,412</u></u>	<u><u>\$182,996</u></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, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<b><u>Other Financing Sources</u></b>			
Advances - In	0	273,626	273,626
Changes in Fund Balance	0	273,626	273,626
Fund Balance at Beginning of Year	75	75	0
Fund Balance at End of Year	<u>\$75</u>	<u>\$273,701</u>	<u>\$273,626</u>

**Marion County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Coliseum Improvement Capital Projects Fund**  
 For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Other	\$9,585	\$9,585	\$0
<b><u>Expenditures</u></b>			
Capital Outlay	9,585	9,440	145
Changes in Fund Balance	0	145	145
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$145</u>	<u>\$145</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Permanent Improvement Capital Projects Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<b><u>Other Financing Sources</u></b>			
Advances - In	0	53	53
Changes in Fund Balance	0	53	53
Fund Balance at Beginning of Year	37,246	37,246	0
Fund Balance at End of Year	<u>\$37,246</u>	<u>\$37,299</u>	<u>\$53</u>

**Marion County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Tax Increment Financing Capital Projects Fund**  
For the Year Ended December 31, 2016

	Final	Actual	Variance with Final Budget Over (Under)
<b><u>Revenues</u></b>			
Payment in Lieu of Taxes	\$501,064	\$487,171	(\$13,893)
<b><u>Expenditures</u></b>			
Current			
Public Works			
Contractual Services	500,000	500,000	0
Capital Outlay	21,971	21,971	0
Total Public Works	521,971	521,971	0
Intergovernmental	272,426	271,845	581
Debt Service			
Principal Retirement	95,000	95,000	0
Interest and Fiscal Charges	65,372	65,372	0
Total Debt Service	160,372	160,372	0
Total Expenditures	954,769	954,188	581
Excess of Revenues Under Expenditures	(453,705)	(467,017)	(13,312)
<b><u>Other Financing Sources</u></b>			
Advances - In	0	500,000	500,000
Changes in Fund Balance	(453,705)	32,983	486,688
Fund Balance at Beginning of Year	144,498	144,498	0
Fund Balance (Deficit) at End of Year	(\$309,207)	\$177,481	\$486,688

# STATISTICAL SECTION



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**Marion County, Ohio**  
Statistical Section Description

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

CONTENTS

**Financial Trends** ..... S2

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

**Revenue Capacity**..... S14

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

**Debt Capacity** ..... S28

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

**Demographic and Economic Information** ..... S33

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

**Operating Information** ..... S36

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

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

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

	2016	2015	2014	2013
Governmental Activities				
Net Investment in Capital Assets	\$68,117,223	\$71,076,254	\$65,944,848	\$66,626,384
Restricted	26,468,143	26,606,452	26,828,990	26,086,187
Unrestricted (Deficit)	(3,124,079)	(6,854,702)	(10,120,335)	2,151,753
Total Governmental Activities Net Position	<u>91,461,287</u>	<u>90,828,004</u>	<u>82,653,503</u>	<u>94,864,324</u>
Business-Type Activity				
Net Investment in Capital Assets	4,221,885	5,683,283	5,311,736	5,989,709
Unrestricted	4,079,512	2,813,780	2,898,083	3,213,423
Total Business-Type Activity Net Position	<u>8,301,397</u>	<u>8,497,063</u>	<u>8,209,819</u>	<u>9,203,132</u>
Primary Government				
Net Investment in Capital Assets	72,339,108	76,759,537	71,256,584	72,616,093
Restricted	26,468,143	26,606,452	26,828,990	26,086,187
Unrestricted (Deficit)	955,433	(4,040,922)	(7,222,252)	5,365,176
Total Primary Government Net Position	<u>\$99,762,684</u>	<u>\$99,325,067</u>	<u>\$90,863,322</u>	<u>\$104,067,456</u>

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



2012	2011	2010	2009	2008	2007
\$66,569,556	\$63,522,762	\$58,398,527	\$51,238,221	\$49,826,270	\$49,187,346
25,653,314	25,789,516	24,748,371	24,845,139	22,112,234	22,115,405
2,623,697	584,541	637,807	642,753	3,718,359	5,212,695
94,846,567	89,896,819	83,784,705	76,726,113	75,656,863	76,515,446
5,644,194	5,444,565	5,567,564	5,711,294	5,906,949	5,784,359
3,475,594	3,374,546	3,356,266	3,301,207	3,109,917	2,965,710
9,119,788	8,819,111	8,923,830	9,012,501	9,016,866	8,750,069
72,213,750	68,967,327	63,966,091	56,949,515	55,733,219	54,971,705
25,653,314	25,789,516	24,748,371	24,845,139	22,112,234	22,115,405
6,099,291	3,959,087	3,994,073	3,943,960	6,828,276	8,178,405
\$103,966,355	\$98,715,930	\$92,708,535	\$85,738,614	\$84,673,729	\$85,265,515

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

	2016	2015	2014	2013
<b>Expenses</b>				
Governmental Activities				
General Government				
Legislative and Executive	\$7,126,686	\$6,264,600	\$6,194,419	\$5,941,436
Intergovernmental	0	319,097	269,342	229,297
Judicial	3,248,371	2,588,560	2,355,542	2,297,480
Public Safety	13,726,210	10,977,835	10,129,954	9,535,197
Intergovernmental	3,832	0	3,802	3,600
Public Works	6,671,545	5,881,623	6,770,793	6,208,148
Intergovernmental	271,845	0	0	0
Health	6,929,244	6,577,773	7,106,833	7,862,507
Intergovernmental	0	0	0	0
Human Services	11,859,816	11,620,375	11,271,857	10,657,562
Intergovernmental	0	0	11,706	0
Economic Development				
Intergovernmental	223,596	299,096	278,509	122,376
Conservation and Recreation	20,000	15,000	5,000	23,302
Intergovernmental	98,700	20,100	12,000	115,000
Interest and Fiscal Charges	560,159	471,024	407,136	594,070
Total Governmental Activities Expenses	<u>50,740,004</u>	<u>45,035,083</u>	<u>44,816,893</u>	<u>43,589,975</u>
Business-Type Activity				
Sewer District	1,354,397	1,282,523	1,827,319	1,216,618
Total Primary Government Expenses	<u>52,094,401</u>	<u>46,317,606</u>	<u>46,644,212</u>	<u>44,806,593</u>
<b>Program Revenues</b>				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,362,603	2,252,327	2,254,569	2,255,997
Judicial	1,259,642	1,229,858	1,148,085	1,092,346
Public Safety	792,639	687,490	674,933	875,488
Public Works	166,834	457,712	452,800	341,084
Health	167,245	174,258	176,048	184,612
Human Services	230,696	225,849	211,491	276,520
Operating Grants, Contributions, and Interest	21,118,580	19,914,535	20,172,431	19,016,307
Capital Grants and Contributions	1,427,850	4,356,112	158,470	475,853
Total Governmental Activities Program Revenues	<u>27,526,089</u>	<u>29,298,141</u>	<u>25,248,827</u>	<u>24,518,207</u>
Business-Type Activity				
Charges for Services	1,157,080	1,106,246	1,116,394	1,108,742
Operating Grants, Contributions, and Interest	0	104,000	0	0
Capital Grants and Contributions	0	336,640	0	180,999
Total Business-Type Activity Program Revenues	<u>1,157,080</u>	<u>1,546,886</u>	<u>1,116,394</u>	<u>1,289,741</u>
Total Primary Government Program Revenues	<u>28,683,169</u>	<u>30,845,027</u>	<u>26,365,221</u>	<u>25,807,948</u>

2012	2011	2010	2009	2008	2007
\$5,954,475	\$6,327,585	\$6,289,917	\$6,534,557	\$7,196,431	\$6,865,354
189,934	212,793	216,492	223,479	216,287	178,628
2,292,198	2,715,638	2,507,786	2,212,842	2,464,592	2,160,259
8,571,222	10,223,590	10,014,134	10,538,938	11,105,738	9,906,723
0	3,600	3,600	3,600	3,600	0
5,342,221	4,170,011	5,192,878	4,697,458	5,186,406	3,186,953
0	0	0	0	0	830,770
7,503,479	7,261,710	6,948,908	6,537,379	6,616,909	7,928,161
0	11,530	11,530	1,070,271	1,062,532	1,087,960
10,211,235	10,031,512	10,934,847	13,388,447	15,488,136	14,559,161
0	0	0	0	0	0
125,126	159,990	156,000	188,965	151,396	0
18,583	8,984	2,000	38,451	20,500	13,000
60,000	140,000	137,397	174,000	175,750	185,000
636,189	517,964	512,986	545,101	510,564	484,721
40,904,662	41,784,907	42,928,475	46,153,488	50,198,841	47,386,690
1,281,289	1,253,590	1,172,782	1,174,800	1,236,134	1,164,820
42,185,951	43,038,497	44,101,257	47,328,288	51,434,975	48,551,510
2,347,777	2,154,076	2,264,124	2,204,521	2,498,120	2,598,005
1,139,011	1,192,936	1,108,339	960,665	1,072,416	1,212,057
870,456	1,036,636	1,037,668	1,066,038	1,251,612	1,200,579
209,240	508,870	361,835	220,456	186,053	194,094
167,859	181,798	184,616	242,425	199,381	183,404
206,684	249,303	312,771	216,185	308,820	329,446
18,293,754	19,044,052	18,457,094	21,320,307	22,813,933	22,345,531
3,275,614	4,588,222	8,389,802	2,143,077	650,381	1,368,720
26,510,395	28,955,893	32,116,249	28,373,674	28,980,716	29,431,836
1,073,505	1,040,801	997,534	1,146,771	1,116,408	1,172,195
0	0	0	0	0	0
502,958	104,264	78,249	8,140	350,109	292,385
1,576,463	1,145,065	1,075,783	1,154,911	1,466,517	1,464,580
28,086,858	30,100,958	33,192,032	29,528,585	30,447,233	30,896,416

(continued)

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

	2016	2015	2014	2013
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(\$23,213,915)	(\$15,736,942)	(\$19,568,066)	(\$19,071,768)
Business-Type Activity	(197,317)	264,363	(710,925)	73,123
Total Primary Government Net Expense	<u>(23,411,232)</u>	<u>(15,472,579)</u>	<u>(20,278,991)</u>	<u>(18,998,645)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities				
Property Taxes Levied for				
General Operating	2,316,331	2,301,018	2,240,469	2,126,170
Health-Mental Health	0	0	0	0
Health-Developmental Disabilities	2,626,624	2,591,203	2,541,813	2,518,480
Health-Marca Capital	275,409	271,247	265,634	263,300
Human Services-Children Services	1,168,288	1,150,626	1,126,810	1,116,929
Human Services-Senior Services	665,982	672,619	664,855	658,821
Payment in Lieu of Taxes	513,403	593,478	505,367	415,436
Sales Taxes				
General Operating	11,152,761	10,856,692	9,769,901	7,414,576
Capital Projects	1,146,209	1,672,555	1,038,344	0
Grants and Entitlements not Restricted to Other Programs	1,971,485	1,823,669	1,798,983	1,721,970
Interest	218,450	240,150	248,620	203,485
Other	1,792,256	1,738,186	1,641,325	2,650,358
Transfers	0	0	0	0
Total Governmental Activities	<u>23,847,198</u>	<u>23,911,443</u>	<u>21,842,121</u>	<u>19,089,525</u>
Business-Type Activity				
Interest	1,102	894	914	1,593
Other	549	21,987	12,233	8,628
Transfers	0	0	0	0
Total Business-Type Activity	<u>1,651</u>	<u>22,881</u>	<u>13,147</u>	<u>10,221</u>
Total Primary Government	<u>23,848,849</u>	<u>23,934,324</u>	<u>21,855,268</u>	<u>19,099,746</u>
<b>Change in Net Position</b>				
Governmental Activities	633,283	8,174,501	2,274,055	17,757
Business-Type Activity	(195,666)	287,244	(697,778)	83,344
Total Primary Government	<u>\$437,617</u>	<u>\$8,461,745</u>	<u>\$1,576,277</u>	<u>\$101,101</u>

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

2012	2011	2010	2009	2008	2007
(\$14,394,267)	(\$12,829,014)	(\$10,812,226)	(\$17,779,814)	(\$21,218,125)	(\$17,954,854)
295,174	(108,525)	(96,999)	(19,889)	230,383	299,760
(14,099,093)	(12,937,539)	(10,909,225)	(17,799,703)	(20,987,742)	(17,655,094)
2,064,496	2,087,575	2,092,921	1,992,983	2,106,870	2,217,466
0	0	0	774,060	805,129	918,955
2,494,106	2,489,882	2,477,588	2,358,837	2,444,211	2,898,988
260,515	259,999	258,769	246,491	252,609	308,547
1,105,118	1,102,922	1,059,977	1,173,245	1,273,788	1,583,189
654,543	653,876	650,918	618,993	643,798	760,044
422,570	386,197	387,965	341,217	267,189	0
8,438,891	7,909,112	6,511,622	6,242,445	6,814,459	7,151,124
0	0	0	0	0	0
1,479,036	1,616,108	1,830,628	1,718,289	2,019,962	1,818,914
195,865	270,512	353,724	770,280	1,495,344	2,035,081
2,228,875	2,164,945	2,246,706	2,803,537	2,236,183	1,321,586
0	0	0	0	0	(96,243)
19,344,015	18,941,128	17,870,818	19,040,377	20,359,542	20,917,651
1,686	2,012	4,967	13,117	35,204	37,167
3,817	1,794	3,361	2,407	1,210	7,345
0	0	0	0	0	96,243
5,503	3,806	8,328	15,524	36,414	140,755
19,349,518	18,944,934	17,879,146	19,055,901	20,395,956	21,058,406
4,949,748	6,112,114	7,058,592	1,260,563	(858,583)	2,962,797
300,677	(104,719)	(88,671)	(4,365)	266,797	440,515
\$5,250,425	\$6,007,395	\$6,969,921	\$1,256,198	(\$591,786)	\$3,403,312

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

	2016	2015	2014	2013
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	735,760	628,227	528,089	534,728
Committed	0	0	0	12,425
Assigned	1,276,171	1,394,791	1,566,433	212,330
Unassigned	5,368,757	4,410,353	2,790,107	3,813,085
Total General Fund	<u>7,380,688</u>	<u>6,433,371</u>	<u>4,884,629</u>	<u>4,572,568</u>
All Other Governmental Funds				
Reserved	0	0	0	0
Unreserved, Reported in				
Special Revenue Funds	0	0	0	0
Debt Service Fund	0	0	0	0
Capital Projects Funds	0	0	0	0
Nonspendable	1,636	0	0	614,917
Restricted	22,830,331	22,236,984	23,243,291	21,755,277
Assigned	8,191,048	1,657,565	625,732	854,754
Unassigned (Deficit)	<u>(322,519)</u>	<u>0</u>	<u>0</u>	<u>(1,242,241)</u>
Total All Other Governmental Funds	<u>30,700,496</u>	<u>23,894,549</u>	<u>23,869,023</u>	<u>21,982,707</u>
Total Governmental Funds	<u>\$38,081,184</u>	<u>\$30,327,920</u>	<u>\$28,753,652</u>	<u>\$26,555,275</u>

GASB Statement No. 54 was implemented in 2011.

2012	2011	2010	2209	2008	2007
\$0	\$0	\$0	\$440,310	\$898,395	\$791,439
0	0	0	3,023,720	4,968,581	6,772,252
658,610	601,012	564,204	0	0	0
12,425	11,000	11,000	0	0	0
248,019	153,127	159,781	0	0	0
4,148,895	1,691,119	2,937,340	0	0	0
<u>5,067,949</u>	<u>2,456,258</u>	<u>3,672,325</u>	<u>3,464,030</u>	<u>5,866,976</u>	<u>7,563,691</u>
0	0	0	2,392,884	2,225,158	1,396,671
0	0	0	15,713,480	14,402,925	15,068,360
0	0	0	808,636	693,689	901,531
0	0	0	1,368,971	893,366	975,583
971,883	1,035,172	978,007	0	0	0
20,916,868	20,556,644	20,270,926	0	0	0
52,716	13,427	30,049	0	0	0
<u>(442,286)</u>	<u>(1,882,556)</u>	<u>(1,910,484)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>21,499,181</u>	<u>19,722,687</u>	<u>19,368,498</u>	<u>20,283,971</u>	<u>18,215,138</u>	<u>18,342,145</u>
<u>\$26,567,130</u>	<u>\$22,178,945</u>	<u>\$23,040,823</u>	<u>\$23,748,001</u>	<u>\$24,082,114</u>	<u>\$25,905,836</u>

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

	2016	2015	2014	2013
<b>Revenues</b>				
Property Taxes	\$6,942,870	\$6,967,381	\$6,836,792	\$6,740,303
Payment in Lieu of Taxes	513,403	593,478	505,367	415,436
Sales Taxes	12,310,285	12,322,016	10,173,976	7,444,621
Special Assessments	84,417	163,261	316,150	125,739
Charges for Services	4,289,174	4,415,336	4,181,375	4,331,388
Licenses and Permits	139,131	143,354	152,082	159,255
Fines and Forfeitures	416,349	356,787	284,131	351,998
Intergovernmental	25,197,180	25,308,576	22,178,829	21,125,367
Interest	222,247	243,762	242,518	217,756
Other	1,800,104	1,732,359	1,663,340	2,635,865
<b>Total Revenues</b>	<b>51,915,160</b>	<b>52,246,310</b>	<b>46,534,560</b>	<b>43,547,728</b>
<b>Expenditures</b>				
General Government				
Legislative and Executive	6,466,554	5,882,248	5,808,582	5,807,300
Intergovernmental	0	319,097	269,342	229,297
Judicial	3,147,990	2,727,527	2,422,014	2,310,056
Public Safety	12,852,988	10,875,822	9,855,758	9,394,925
Intergovernmental	3,832	0	3,802	3,600
Public Works	6,341,991	9,596,488	5,137,368	5,192,720
Intergovernmental	271,845	0	0	0
Health	6,438,694	6,533,532	6,776,328	7,498,335
Intergovernmental	0	0	0	0
Human Services	11,437,162	11,700,064	11,198,101	10,472,452
Intergovernmental	0	0	11,706	0
Economic Development				
Intergovernmental	223,596	299,096	278,509	122,376
Conservation and Recreation	20,000	15,000	5,000	5,000
Intergovernmental	98,700	20,100	12,000	115,000
Capital Outlay	1,837,780	1,758,219	1,595,009	1,415,026
Debt Service				
Principal Retirement	570,811	490,810	490,811	4,020,811
Current Refunding	0	0	0	0
Interest and Fiscal Charges	527,396	454,039	468,176	512,685
<b>Total Expenditures</b>	<b>50,239,339</b>	<b>50,672,042</b>	<b>44,332,506</b>	<b>47,099,583</b>
Excess of Revenues Over (Under) Expenditures	1,675,821	1,574,268	2,202,054	(3,551,855)



2012	2011	2010	2009	2008	2007
\$6,550,771	\$6,455,745	\$6,454,755	\$7,367,875	\$7,402,713	\$8,621,962
422,570	386,197	387,965	341,217	252,618	0
9,065,121	7,045,122	6,505,099	6,217,830	6,979,528	7,276,501
102,885	304,095	207,735	166,735	102,750	80,935
4,332,473	4,411,431	4,446,692	4,200,030	4,596,609	5,147,982
146,900	160,468	158,544	162,840	169,602	161,639
400,664	413,293	463,687	414,034	642,259	372,293
23,522,501	25,702,703	26,747,183	24,842,350	25,233,229	25,546,176
218,864	317,504	322,099	938,183	1,481,389	1,966,989
2,298,090	2,163,958	2,253,279	2,809,246	2,226,460	1,402,443
<u>47,060,839</u>	<u>47,360,516</u>	<u>47,947,038</u>	<u>47,460,340</u>	<u>49,087,157</u>	<u>50,576,920</u>
5,493,593	5,870,228	5,659,577	6,024,662	6,214,515	5,997,407
189,934	212,793	216,492	223,479	216,287	178,628
2,256,239	2,677,452	2,457,062	2,164,027	2,351,314	2,105,744
8,303,816	10,046,777	9,803,682	10,242,492	10,933,715	9,722,362
0	3,600	3,600	3,600	3,600	0
4,808,265	4,862,065	4,250,771	4,300,215	5,118,964	4,670,835
0	0	0	0	0	0
7,368,643	6,922,644	6,721,041	6,174,088	6,085,524	7,385,058
0	11,530	11,530	1,070,271	1,062,532	1,087,960
10,119,133	9,940,314	10,979,448	13,275,757	15,485,443	14,384,934
0	0	0	0	0	0
125,126	159,990	156,000	188,965	145,643	0
0	2,000	2,000	10,000	13,000	13,000
60,000	140,000	137,397	174,000	205,750	185,000
4,565,806	6,436,377	8,497,998	2,794,501	1,951,944	1,577,479
360,811	332,905	531,477	496,477	481,477	566,477
70,000	110,000	110,000	85,000	110,000	100,000
503,719	493,718	491,142	526,072	531,171	621,192
<u>44,225,085</u>	<u>48,222,393</u>	<u>50,029,217</u>	<u>47,753,606</u>	<u>50,910,879</u>	<u>48,596,076</u>
<u>2,835,754</u>	<u>(861,877)</u>	<u>(2,082,179)</u>	<u>(293,266)</u>	<u>(1,823,722)</u>	<u>1,980,844</u>

(continued)

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

	2016	2015	2014	2013
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	\$0	\$0	\$0	\$0
Notes Issued	0	0	0	0
Bonds Issued	0	0	0	3,540,000
Current Refunding	0	0	0	0
Refunding General Obligation Bonds Issued	5,545,000	0	0	0
Refunding Special Assessment Bonds Issued	0	0	0	0
Premium on Refunding General Obligation Bonds Issued	532,443	0	0	0
Premium on Refunding Special Assessment Bonds Issued	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	0
Transfers - In	2,052,934	1,972,472	3,563,668	1,751,189
Transfers - Out	(2,052,934)	(1,972,472)	(3,563,668)	(1,751,189)
Total Other Financing Sources (Uses)	<u>6,077,443</u>	<u>0</u>	<u>0</u>	<u>3,540,000</u>
Changes in Fund Balances	<u>\$7,753,264</u>	<u>\$1,574,268</u>	<u>\$2,202,054</u>	<u>(\$11,855)</u>
Debt Service as a Percentage of Noncapital Expenditures	2.4%	2.2%	2.3%	10.2%

2012	2011	2010	2009	2008	2007
\$32,431	\$0	\$0	\$0	\$0	\$2,608
3,520,000	2,070,000	2,180,000	2,290,000	2,375,000	2,485,000
0	0	1,375,000	0	0	0
(2,000,000)	(2,070,000)	(2,180,000)	(2,290,000)	(2,375,000)	(2,485,000)
0	0	0	0	0	9,844,713
0	0	0	0	0	110,287
0	0	0	0	0	49,737
0	0	0	0	0	1,097
0	0	0	0	0	(9,851,499)
1,242,500	1,291,540	1,089,498	1,477,602	1,474,057	1,612,280
(1,242,500)	(1,291,540)	(1,089,498)	(1,477,602)	(1,474,057)	(1,612,280)
1,552,431	0	1,375,000	0	0	156,943
<u>\$4,388,185</u>	<u>(\$861,877)</u>	<u>(\$707,179)</u>	<u>(\$293,266)</u>	<u>(\$1,823,722)</u>	<u>\$2,137,787</u>
2.4%	2.4%	2.8%	2.5%	2.3%	2.8%

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

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
2016	\$861,140,990	\$176,449,740	\$2,964,544,942	\$91,896,110	\$104,427,398
2015	856,777,360	176,572,990	2,952,429,571	85,801,420	97,501,614
2014	856,963,570	181,018,820	2,965,663,971	82,254,730	93,471,284
2013	772,435,490	177,906,790	2,715,263,657	74,928,260	85,145,750
2012	772,487,080	179,285,190	2,719,349,342	70,961,040	80,637,545
2011	772,308,700	185,658,250	2,737,048,428	67,305,290	76,483,284
2010	768,204,010	194,519,200	2,750,637,742	66,835,900	75,949,886
2009	766,200,050	194,260,460	2,744,172,885	65,290,575	74,193,835
2008	763,703,430	195,639,040	2,740,978,485	59,274,480	67,357,364
2007	696,134,550	181,287,540	2,506,920,257	60,531,060	68,785,295

Source: Marion County Auditor

(1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-18 and S-19 for the direct rate by property type.

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax has been phased out. During the phase out period, the assessment percentage was 12.5 percent for 2007, 6.25 percent for 2008, and was zero in 2009. Beginning in 2007, House Bill 66 switched telephone companies from being utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2010.

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

Tangible Personal Property		Total		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Weighted Average Tax Rate (1)
\$0	\$0	\$1,129,486,840	\$3,068,972,340	\$8.08
0	0	1,119,151,770	3,049,931,185	8.09
0	0	1,120,237,120	3,059,135,255	8.06
0	0	1,025,270,540	2,800,409,407	8.50
0	0	1,022,733,310	2,799,986,887	8.46
0	0	1,025,272,240	2,813,531,712	8.41
1,191,670	1,191,670	1,030,750,780	2,827,779,298	8.37
2,514,770	2,514,770	1,028,265,855	2,820,881,490	8.56
40,204,752	643,276,032	1,058,821,702	3,451,611,881	8.62
78,996,797	631,974,376	1,016,949,947	3,207,679,928	9.21

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

	2016	2015	2014	2013	2012
Unvoted Millage					
General Fund					
Effective Millage Rates	\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
Voted Millage					
Developmental Disabilities 1978					
Effective Millage Rates					
Residential/Agricultural	0.3969	0.3990	0.3986	0.4413	0.4405
Commercial/Industrial	0.5745	0.5726	0.5604	0.5626	0.5539
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985					
Effective Millage Rates					
Residential/Agricultural	0.1570	0.1578	0.1576	0.1745	0.1742
Commercial/Industrial	0.2958	0.2948	0.2886	0.2897	0.2852
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987					
Effective Millage Rates					
Residential/Agricultural	0.2243	0.2254	0.2252	0.2494	0.2489
Commercial/Industrial	0.4228	0.4214	0.4124	0.4141	0.4076
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 1996					
Effective Millage Rates					
Residential/Agricultural	1.7100	1.7190	1.7172	1.9013	1.8979
Commercial/Industrial	2.8573	2.8477	2.7870	2.7982	2.7547
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Children Services					
Effective Millage Rates					
Residential/Agricultural	0.9508	0.9559	0.9549	1.0573	1.0553
Commercial/Industrial	1.7959	1.7899	1.7517	1.7587	1.7314
Tangible/Public Utility Personal	2.1200	2.1200	2.1200	2.1200	2.1200
ADAMHS					
Effective Millage Rates					
Residential/Agricultural	0.8297	0.8340	0.8332	0.9225	0.9208
Commercial/Industrial	1.0000	1.0000	0.9960	1.0000	0.9891
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000

2011	2010	2009	2008	2007
\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
0.4391	0.4383	0.4371	0.4374	0.4754
0.5395	0.5212	0.5131	0.5004	0.5437
1.0000	1.0000	1.0000	1.0000	1.0000
0.1737	0.1733	0.1729	0.1730	0.1880
0.2778	0.2684	0.2642	0.2577	0.2800
0.3500	0.3500	0.3500	0.3500	0.3500
0.2481	0.2476	0.2470	0.2471	0.2686
0.3971	0.3835	0.3776	0.3683	0.4001
0.5000	0.5000	0.5000	0.5000	0.5000
1.8918	1.8881	1.8833	1.8844	2.0483
2.6832	2.5920	2.5520	2.4886	2.7040
3.0000	3.0000	3.0000	3.0000	3.0000
1.0520	1.0499	1.2349	1.2357	1.3431
1.6865	1.6291	1.8915	1.8445	2.0041
2.1200	2.1200	2.5000	2.5000	2.5000
0.9179	0.9161	0.9137	0.9143	0.9938
0.9635	0.9307	0.9164	0.8936	0.9709
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

	2016	2015	2014	2013	2012
<b>Senior Services</b>					
Effective Millage Rates					
Residential/Agricultural	\$0.6637	\$0.6672	\$0.6665	\$0.7380	\$0.7367
Commercial/Industrial	0.8000	0.8000	0.7968	0.8000	0.7913
Tangible/Public Utility Personal	0.8000	0.8000	0.8000	0.8000	0.8000
<b>Total Marion County (Total Direct Rate)</b>					
Effective Millage Rates					
Residential/Agricultural	7.3323	7.3583	7.3533	7.8843	7.8744
Commercial/Industrial	10.1463	10.1264	9.9929	10.0233	9.9132
Tangible/Public Utility Personal	11.1700	11.1700	11.1700	11.1700	11.1700
Total Weighted Average Tax Rate	8.0842	8.0873	8.0602	8.4956	8.4604
<b>In County School Districts</b>					
Marion CSD	29.9061-41.1200	29.8524-41.1200	29.7367-41.1200	30.7316-41.2200	30.5185-41.2500
Pleasant LSD	23.6626-46.5300	23.6596-46.5300	23.6494-46.5300	24.7987-47.1300	24.7711-47.1300
<b>Overlapping School Districts</b>					
Buckeye Valley LSD	28.3000-37.3000	25.2000-34.2000	25.9582-34.6600	25.9653-34.6600	25.9931-34.7300
Cardington-Lincoln LSD	22.5500-29.6500	22.5500-29.6500	23.9524-31.1900	23.958-31.1900	23.9772-31.1900
Elgin LSD	32.5740-44.8600	32.5846-44.8600	32.6030-44.8600	33.6716-45.7500	33.6884-45.7800
Northmor LSD	26.9923-34.5400	26.9816-34.5400	27.1045-34.5400	27.0789-34.5400	27.0750-34.5400
Ridgedale LSD	24.0000-44.7000	24.0180-44.7000	24.0000-44.7000	25.0040-45.6900	25.0012-45.7000
River Valley LSD	27.4628-38.6200	27.4635-38.6200	27.4684-38.6200	27.7996-38.8900	27.7883-38.8900
Upper Sandusky EVSD	22.0415-35.7000	20.0516-33.7000	20.0000-33.7000	20.0000-33.7000	20.0000-33.7000
<b>Corporations</b>					
Caledonia	9.0751-9.5000	9.0751-9.5000	8.7105-11.5000	8.7018-11.5000	8.6883-11.5000
Green Camp	9.4142-10.1000	9.4242-10.1000	9.4142-10.1000	9.7965-10.1000	9.7965-10.1000
Larue	12.7941-13.2000	12.7585-13.2000	12.7585-13.2000	12.6320-13.2000	12.6070-13.2000
Marion (Elgin LSD)	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000
Marion (Elgin LSD/Annex)	2.1500-2.15000	2.1500-2.15000	2.1500-2.15000	2.1500-2.15000	2.1500-2.15000
Marion (Marion CSD)	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000
Marion (Pleasant LSD)	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000
Marion (Ridgedale LSD)	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000
Marion (River Valley LSD)	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000
Marion (River Valley LSD/Annex)	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000
Morral	1.0000-1.0000	1.4282-1.5000	1.4281-1.5000	2.3354-2.4300	2.3354-2.4300
New Bloomington	3.2690-4.0000	3.2612-4.0000	3.2612-4.0000	3.2630-4.0000	3.2630-4.0000
Prospect	8.8764-14.6000	8.8788-14.6000	8.8774-14.6000	5.5000-11.6000	5.4847-11.6000
Waldo	6.1491-6.9000	6.1285-6.9000	6.1177-6.9000	6.2170-6.9000	6.2170-6.9000



2011	2010	2009	2008	2007
\$0.7343	\$0.7329	\$0.7310	\$0.7315	\$0.7950
0.7708	0.7446	0.7331	0.7149	0.7767
0.8000	0.8000	0.8000	0.8000	0.8000
7.8569	7.8463	8.0199	8.0234	8.5123
9.7184	9.4694	9.6479	9.4680	10.0795
11.1700	11.1700	11.5500	11.5500	11.5500
8.4115	8.3720	8.5602	8.6217	9.2084
29.3975-40.3600	28.8868-40.3600	28.8305-40.3600	29.1078 - 40.7500	28.6454 - 40.2600
25.1969-47.5900	24.7549-47.5900	24.6900-47.5900	24.8700 - 47.7700	24.8700 - 47.7700
25.8117-34.7300	25.9957-34.9500	25.8000-34.8000	23.6500 - 32.6500	23.8000 - 32.8000
23.9598-31.1900	23.9949-31.1900	23.9624-31.1900	25.9776 - 33.1900	26.0008 - 33.1900
34.0894-46.1700	34.1747-46.1700	25.6800-37.6800	26.2600 - 38.2600	26.0388 - 37.7700
27.1659-34.5400	27.1528-34.5400	27.1039-34.5400	20.0000 - 27.4000	20.0000 - 27.4000
25.8200-46.5200	25.8200-46.5200	25.8200-46.5200	26.9800 - 47.6800	27.2539 - 47.6000
27.3090-38.4100	27.3461-38.4100	27.3135-38.4100	28.3834 - 43.5000	28.4164 - 43.5000
20.0000-33.7000	20.0507-33.7000	20.0329-33.7000	20.0000 - 33.7000	20.0000 - 33.7000
8.6883-11.5000	8.6139-11.5000	7.4829 - 12.5000	7.4809 - 12.5000	8.0419 - 12.5000
9.7497-10.1000	9.4607-10.1000	9.4419 - 10.1000	9.2571 - 10.1000	5.5201 - 10.1000
12.6345-13.2000	12.2201-13.2000	12.1802 - 13.2000	12.100 - 13.2000	10.0192 - 11.7000
3.2000-3.2000	3.2000-3.2000	3.2000 - 3.2000	3.2000 - 3.2000	3.2000 - 3.2000
0.0000	0.0000	0.0000	0.0000	0.0000
4.2000-4.2000	4.2000-4.2000	4.2000 - 4.2000	4.2000 - 4.2000	4.2000 - 4.2000
1.5000-1.5000	1.5000-1.5000	1.5000 - 1.5000	1.5000 - 1.5000	1.5000 - 1.5000
2.0000-2.0000	2.0000-2.0000	2.0000 - 2.0000	2.0000 - 2.0000	2.0000 - 2.0000
3.3000-3.3000	3.3000-3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.0000
0.0000	0.0000	0.0000	0.0000	0.0000
2.3356-2.4300	2.3695-2.4300	2.3692 - 2.4300	1.8065 - 3.4000	2.3322 - 5.2000
3.2614-4.0000	3.1671-4.0000	3.1829 - 4.0000	3.1804 - 4.0000	3.3542 - 4.0000
5.4765-11.6000	5.3112-11.6000	5.3042 - 11.6000	5.2992 - 11.6000	4.1614 - 10.1000
6.21734-6.9000	6.0456-6.9000	6.0303 - 6.9000	5.8094 - 6.9000	6.1670 - 6.9000

(continued)

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

	2016	2015	2014	2013	2012
<b>Townships</b>					
Big Island	2.6929-3.9000	\$2.7132-3.9000	\$2.7124-\$3.9000	\$2.9077-\$3.9000	\$2.9074-\$3.9000
Bowling Green	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000
Claridon	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000
Grand	3.7801-5.2000	3.8236-5.2000	3.8236-5.2000	4.6157-5.2000	4.6157-5.2000
Grand Prairie	3.1512-3.45000	3.1715-3.4500	3.1709-3.4500	3.3980-3.4500	3.3938-3.4500
Green Camp	3.4378-4.4500	3.4782-4.4500	3.4776-4.4500	3.9752-4.4500	3.9752-4.4500
Marion	9.9339-10.500	9.9269-10.5000	9.9235-10.5000	10.3980-10.5000	10.3853-10.5000
Montgomery	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
Pleasant	5.7675-5.8800	5.7674-5.8800	4.3487-4.5400	4.4599-4.5400	4.4599-4.5400
Prospect	1.7665-2.8000	1.7726-2.8000	1.7725-2.8000	1.8506-2.8000	1.8495-2.8000
Richland	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
Salt Rock	5.6862-8.6000	5.8830-8.6000	5.8770-8.6000	5.0923-6.6000	5.0933-6.6000
Scott	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000
Tully	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000
Waldo	3.5026-3.9000	3.5205-3.9000	3.5186-3.9000	3.7120-3.9000	3.7120-3.9000
<b>Other Units</b>					
Battle Run Fire District	3.6190-5.000	3.662-5.0000	3.6659-5.0000	4.2056-5.000	4.1512-5.0000
Cardington-Lincoln Joint Recreation Board	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000
Delaware County District Library	0.9576-1.0000	0.9612-1.0000	0.9995-1.0000	1.0000-1.0000	1.0000-1.0000
Delaware County JVSD	2.3215-3.2000	2.3311-3.2000	2.4297-3.2000	2.3850-3.2000	2.3580-3.2000
First Consolidated Fire District	6.8556-9.0000	6.8590-9.0000	7.0525-9.0000	8.4501-9.0000	6.7881-8.0000
Fort Morrow Fire District	3.6500-5.0000	3.6671-5.0000	3.8016-5.0000	4.4707-5.0000	4.4690-5.0000
Grandview Park District	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000
Pioneer JVSD	2.6981-3.7000	2.8258-3.7000	2.0771-3.7000	2.0763-3.7000	2.0319-3.7000
Prospect Joint Park Commission	1.3626-2.2000	1.3778-2.2000	1.3777-2.2000	1.5723-2.2000	1.5694-2.2000
Scioto Valley Fire District	1.6947-5.0000	1.7297-5.0000	1.7286-5.0000	2.2890-5.0000	2.2881-5.0000
Tri-Rivers JVSD	2.0000-4.4000	1.9997-4.4000	2.0355-4.4000	2.2108-4.4000	2.2063-4.4000
Upper Sandusky EVSD Library	1.0598-1.4000	1.0604-1.4000	1.0568-1.4000	1.3133-1.4000	1.3141-1.4000
Vanguard JVSD	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000
Waldo Park Commission	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000

Source: Marion County Auditor

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

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

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

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

2011	2010	2009	2008	2007
\$2.9074-\$3.9000	\$2.9532-\$3.9000	\$3.0012 - \$3.9000	\$3.0114 - \$3.9000	\$3.1149 - \$3.9000
3.3000-3.3000	3.3000-3.3000	3.3000 - 3.3000	3.3000 - 3.3000	3.3000 - 3.3000
1.7000-1.7000	1.7000-1.7000	1.7000 - 1.7000	1.7000 - 1.7000	1.7000 - 1.7000
4.6075-5.2000	3.7000-3.7000	3.3824 - 3.6000	3.3775 - 3.6000	3.4904 - 3.6000
3.3927-3.4500	3.4500-3.4500	3.1839 - 3.4500	3.1848 - 3.4500	3.3156 - 3.4500
3.9707-4.4500	4.2720-4.4500	4.1729 - 4.4500	4.1685 - 4.4500	4.4141 - 4.4500
9.9676-10.5000	9.2951-10.5000	9.2188 - 10.5000	8.9541- 10.4000	9.7942 - 10.5000
1.3000-1.3000	1.3000-1.3000	1.3000 - 1.3000	1.3000 - 1.3000	1.3000 - 1.3000
4.5147-4.5400	4.3600-4.5400	4.3548 - 4.5400	3.0211 - 3.2000	3.0762 - 3.2000
1.8481-2.8000	1.8720-2.8000	1.8717 - 2.8000	1.8800 - 2.8000	1.9324 - 2.8000
1.2000-1.2000	1.2000-1.2000	1.2000 - 1.2000	1.2000 - 1.2000	1.2000 - 1.2000
5.0923-6.6000	4.5026-5.1000	4.5003 - 5.1000	4.4823 - 5.1000	5.0284 - 5.1000
2.1000-2.1000	2.1000-2.1000	2.1000 - 2.1000	2.1000 - 2.1000	2.1000 - 2.1000
2.4000-2.4000	2.4000-2.4000	2.4000 - 2.4000	2.4000 - 2.4000	2.4000 - 2.4000
3.7109-3.9000	2.7808-2.9000	2.7447 - 2.9000	2.7447 - 2.9000	2.9000 - 2.9000
4.1715-5.000	4.1701-5.0000	3.6341 - 5.0000	3.6341 - 5.0000	3.9774 - 5.0000
0.3000-0.3000	1.0500-1.0500	1.0500 - 1.0500	1.0500 - 1.0500	1.0500 - 1.0500
0.9929-1.0000	1.0278-1.0300	0.0400 - 0.0400	0.0600 - 0.0600	0.0700 - 0.0700
2.2890-3.2000	2.2909-3.2000	2.2857 - 3.2000	2.2797 - 3.2000	2.2817 - 3.2000
6.8583-8.0000	7.5169-8.0000	6.5007 - 7.0000	5.2822 - 6.0000	5.7908 - 6.0000
4.5313-5.0000	4.7375-5.0000	4.7362 - 5.0000	1.8106 - 2.0000	2.4899 - 2.5000
0.1000-0.1000	0.1000-0.1000	0.1000 - 0.1000	0.1000 - 0.1000	0.1000 - 0.1000
2.0047-3.7000	2.0000-3.7000	2.0000 - 4.7000	2.0196 - 4.7000	2.0222 - 4.7000
1.5661-2.2000	1.6255-2.2000	1.6248 - 2.2000	1.6454 - 2.2000	1.7760 - 2.2000
2.2870-5.0000	2.6677-5.0000	2.6647 - 5.0000	2.6912 - 5.0000	2.9992 - 5.0000
2.2037-4.4000	2.2320-4.4000	2.2223 - 4.4000	2.2529 - 4.4000	2.3922 - 4.4000
1.3170-1.4000	1.3999-1.4000	0.0000	0.0000	0.0000
1.6000-1.6000	1.6000-1.6000	1.6000 - 1.6000	1.6000 - 1.6000	1.6000 - 1.6000
1.0000-1.0000	1.0000-1.0000	1.0000 - 1.0000	1.0000 - 1.0000	1.0000 - 1.0000

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2016	\$9,284,733	\$8,857,013	95.39%	\$840,978	\$1,650,301	\$2,491,279	26.83%
2015	9,089,031	8,813,557	96.97	744,045	1,319,514	2,063,559	22.70
2014	9,034,056	8,764,103	97.01	759,576	1,028,509	1,788,085	19.79
2013	8,959,797	8,434,463	94.14	958,741	1,084,724	2,043,465	22.81
2012	8,669,885	8,334,506	96.13	741,093	777,039	1,518,132	17.51
2011	8,616,128	8,305,212	96.39	716,967	465,786	1,182,753	13.73
2010	8,632,410	8,262,572	95.72	776,432	\$95,406	871,838	10.10
2009	8,598,457	8,648,232	100.58	358,997	502,000	860,997	10.01
2008	8,705,636	8,599,951	98.79	510,917	40,858	551,775	6.34
2007	8,491,096	8,455,748	99.58	410,743	35,348	446,091	5.25

Source: Marion County Auditor

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

The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2016	\$0	\$0	0.00%	\$0	\$3,448	\$3,448	0.00%
2015	0	242	0.00	0	10,269	10,269	0.00
2014	0	3,391	0.00	0	12,906	12,906	0.00
2013	0	16,083	0.00	0	47,898	47,898	0.00
2012	0	480	0.00	0	6,227	6,227	0.00
2011	0	7,910	0.00	0	6,707	6,707	0.00
2010	13,311	20,086	150.90	1,204	3,859	5,063	38.04
2009	49,888	69,293	138.90	11,837	4,467	16,304	32.68
2008	567,694	534,377	94.13	35,709	0	35,709	6.29
2007	912,871	940,530	103.03	2,392	0	2,392	0.26

Source: Marion County Auditor

(1) Collection of tangible personal property tax ended in 2010, except collection of any delinquent taxes. The \$10,000 personal property exemption is included.

The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

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

	2016			2007		
	Total Assessed	Rank	Percent of Total County Assessed Value	Taxable Assessed	Rank	Percent of Total County Assessed Value
	Value		Value	Value		Value
Aqua Ohio, Inc.	\$31,903,650	1	2.84%	\$29,050,800	1	2.86%
Ohio Edison	26,185,681	2	2.32	17,103,080	3	1.69
Ohio Health Marion General Hospital	23,842,000	3	2.11			
Whirlpool Corporation	11,696,400	4	1.04	20,678,190	2	2.03
Devries Dairy LLC	11,208,171	5	0.98			
American Transmission	10,665,710	6	0.94			
GP2 LLC	9,186,114	7	0.81			
Dofasco Marion, Inc.	8,022,914	8	0.71			
Ohio Power Company	7,939,931	9	0.70	3,905,420	8	0.38
505 Investment Co. LLC ETAL	7,345,485	10	0.65			
Nucor Steel				10,054,770	4	0.99
General Mills				4,805,740	5	0.47
Meijer Stores Limited				4,687,670	6	0.46
Sypris Technologies Marion LLC				4,067,430	7	0.40
Cabot Northpark Southland Park LLC				3,824,860	9	0.38
RG Marion Ltd.				3,486,270	10	0.34
<b>Total Principal Taxpayers</b>	<b>147,996,056</b>		<b>13.10</b>	<b>101,664,230</b>		<b>10.00</b>
<b>All Other Taxpayers</b>	<b>981,490,784</b>		<b>86.90</b>	<b>915,285,717</b>		<b>90.00</b>
<b>Total County Assessed Value</b>	<b>\$1,129,486,840</b>		<b>100.00%</b>	<b>\$1,016,949,947</b>		<b>100.00%</b>

Source: Marion County Auditor

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

<b>Category</b>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Sales Tax Payments	\$2,414,122	\$2,452,040	\$2,188,260	\$1,577,913	\$1,710,572
Direct Pay Tax Return Payments	1,534,156	1,606,073	1,235,840	616,557	761,680
Seller's Use Tax Return Payments	1,209,848	1,136,673	970,032	627,672	742,245
Consumer's Use Tax Return Payments	320,822	276,441	280,609	221,158	347,913
Motor Vehicle Tax Payments	1,660,187	1,823,077	1,450,117	1,071,422	1,152,032
Watercraft and Outboard Motors	15,446	17,425	12,404	10,598	13,516
Department of Liquor Control	40,774	37,274	31,450	21,715	23,582
Sales Tax on Motor Vehicle Fuel Refunds	3,641	4,545	6,921	2,836	3,727
Sales/Use Tax Voluntary Payments	5,508	3,629	2,713	6,818	4,055
Statewide Master Numbers	5,208,934	5,210,325	4,650,568	3,333,025	3,755,270
Sales/Use Tax Assessments Payments	69,384	126,252	145,392	35,720	36,575
Streamlined Sales Tax Payments	11,545	9,583	4,064	2,457	2,585
Use Tax Amnesty Payments	245	357	41,783	7,131	22,271
Administrative Rotary Fund Fee	(124,232)	(126,558)	(109,174)	(74,894)	(85,241)
Sales/Use Tax Refunds Approved	(71,410)	(47,889)	(102,734)	(45,552)	(51,891)
Destination Sourcing Adjustment	0	0	0	0	0
<b>Total</b>	<u><u>\$12,298,970</u></u>	<u><u>\$12,529,247</u></u>	<u><u>\$10,808,245</u></u>	<u><u>\$7,414,576</u></u>	<u><u>\$8,438,891</u></u>
 Sales Tax Rate	 1.50%	 1.50%	 1.5% (3)	 1% (2)	 1.5% (1)

Source: Ohio Department of Taxation

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

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

(1) Effective October 1, 2011, the County's sales tax rate increased from 1 percent to 1.5 percent.

(2) Effective April 1, 2012, the County's sales tax rate decreased from 1.5 percent to 1 percent.

(3) Effective April 1, 2014, the County's sales tax rate increased from 1 percent to 1.5 percent.



2011	2010	2009	2008	2007
\$1,597,026	\$1,521,776	\$1,548,635	\$1,797,616	\$1,841,481
604,991	609,803	198,344	132,900	167,515
736,195	512,645	507,036	571,590	567,280
308,278	153,045	173,568	212,290	295,711
1,126,145	841,241	806,373	906,249	968,405
9,804	9,576	8,460	10,325	9,235
22,925	19,021	18,661	19,031	17,745
1,358	3,019	1,777	4,281	1,738
3,506	2,610	3,770	4,175	72,300
3,687,886	3,038,295	3,032,441	3,190,062	3,274,167
43,301	34,560	32,154	55,026	25,789
2,447	1,377	1,090	1,207	598
1,657	0	0	0	0
(79,890)	(65,774)	(63,055)	(68,853)	(72,256)
(156,517)	(169,572)	(26,809)	(19,477)	(16,406)
0	0	0	(1,963)	(2,178)
<u>\$7,909,112</u>	<u>\$6,511,622</u>	<u>\$6,242,445</u>	<u>\$6,814,459</u>	<u>\$7,151,124</u>
1.00%	1.00%	1.00%	1.00%	1.00%

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

Year	Governmental Activities				Business-Type Activity	
	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	Ohio Public Works Commission Loans	General Obligation Bonds	Ohio Public Works Commission Loans
2016	\$0	\$16,246,874	\$0	\$84,258	\$2,591,639	\$155,696
2015	0	10,736,582	0	90,069	1,415,000	152,714
2014	0	11,223,733	0	95,879	1,540,000	108,137
2013	0	11,710,884	0	101,690	1,660,000	170,567
2012	3,590,000	8,668,035	0	107,501	1,780,000	212,189
2011	3,725,000	9,025,187	0	113,312	1,895,000	232,999
2010	3,857,000	8,985,056	0	116,217	2,005,000	295,430
2009	3,960,000	8,106,638	0	16,477	2,110,000	316,239
2008	4,075,000	8,531,456	36,722	32,954	2,210,000	357,860
2007	3,336,000	8,941,275	73,443	49,431	2,310,000	399,481

Source: Marion County Auditor

See Schedule S33 for population and personal income.

Total Primary Government	Per Capita	Percentage of Personal Income
\$19,078,467	\$293.08	0.89%
12,394,365	189.65	0.57
12,967,749	197.32	0.58
13,643,141	207.01	0.61
14,357,725	216.76	0.65
14,991,498	228.34	0.71
15,258,703	229.45	0.75
14,509,354	220.99	0.72
15,243,992	229.07	0.75
15,109,630	231.57	0.78

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

	2016	2015	2014	2013	2012
Assessed Value of County	\$1,129,486,840	\$1,119,151,770	\$1,120,237,120	\$1,025,270,540	\$1,022,733,310
Voted Debt Limitation	\$26,737,171	\$26,478,794	\$26,505,928	\$24,131,764	\$24,068,333
Total Outstanding Debt					
Bond Anticipation Notes	0	0	0	0	3,590,000
General Obligation Bonds	18,195,000	12,125,000	12,735,000	13,340,000	10,415,000
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	239,954	242,783	204,016	272,258	319,690
Total Outstanding Debt	18,434,954	12,367,783	12,939,016	13,612,258	14,324,690
Exemptions					
Bond Anticipation Notes	0	0	0	0	2,690,000
Marion-Hardin Correctional Center General Obligation Bonds	4,120,000	2,295,000	2,455,000	2,615,000	2,765,000
General Obligation Bonds Paid by Enterprise Funds	2,505,000	1,415,000	1,540,000	1,660,000	1,780,000
General Obligation Bonds Paid by Tax Incentive Financing Revenues	2,240,000	2,335,000	2,430,000	2,525,000	0
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	239,954	242,783	204,016	272,258	319,690
Total Exemptions	9,104,954	6,287,783	6,629,016	7,072,258	7,554,690
Net Indebtedness	9,330,000	6,080,000	6,310,000	6,540,000	6,770,000
Amount Available in Debt Service Fund	6,015,767	28,790	14,745	264	40,824
Total Net Debt Applicable to Debt Limit	3,314,233	6,051,210	6,295,255	6,539,736	6,729,176
Total Voted Legal Debt Margin	\$23,422,938	\$20,427,584	\$20,210,673	\$17,592,028	\$17,339,157
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	87.60%	77.15%	76.25%	72.90%	72.04%
Unvoted Debt Limitation	\$11,294,868	\$11,191,518	\$11,202,371	\$10,252,705	\$10,227,333
Total Unvoted Legal Debt Margin	\$7,980,635	\$5,140,308	\$4,907,116	\$3,712,969	\$3,498,157
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	70.66%	45.93%	43.80%	36.21%	34.20%

Source: Marion County Auditor

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

2011	2010	2009	2008	2007
\$1,025,272,240	\$1,030,750,780	\$1,028,265,855	\$1,058,821,702	\$1,016,949,947
\$24,131,806	\$24,268,770	\$24,206,646	\$24,970,543	\$23,923,749
3,725,000	3,857,000	3,960,000	4,075,000	3,336,000
10,885,000	11,325,000	10,570,000	11,113,237	11,641,475
0	0	0	36,763	73,525
346,311	411,647	332,716	390,814	448,912
14,956,311	15,593,647	14,862,716	15,615,814	15,499,912
2,825,000	2,957,000	3,060,000	3,175,000	3,336,000
2,910,000	3,045,000	3,175,000	3,300,000	3,420,000
1,895,000	2,005,000	2,110,000	2,210,000	2,310,000
0	0	0	0	0
0	0	0	36,763	73,525
346,311	411,647	332,716	390,814	448,912
7,976,311	8,418,647	8,677,716	9,112,577	9,588,437
6,980,000	7,175,000	6,185,000	6,503,237	5,911,475
0	16,622	638,846	378,193	435,556
6,980,000	7,158,378	5,546,154	6,125,044	5,475,919
\$17,151,806	\$17,110,392	\$18,660,492	\$18,845,499	\$18,447,830
71.08%	70.50%	77.09%	75.47%	77.11%
\$10,252,722	\$10,307,508	\$10,282,659	\$10,588,217	\$10,169,499
\$3,272,722	\$3,149,130	\$4,736,505	\$4,463,173	\$4,693,580
31.92%	30.55%	46.06%	42.15%	46.15%

**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
2016	\$18,838,513	0.61%	\$289.40
2015	12,151,582	0.40	185.93
2014	12,763,733	0.42	194.21
2013	13,370,884	0.48	202.88
2012	10,448,035	0.37	157.73
2011	10,920,187	0.39	166.33
2010	10,990,056	0.39	165.26
2009	10,216,638	0.36	155.61
2008	10,741,456	0.31	161.41
2007	11,251,275	0.35	172.44

Source: Marion County Auditor

See Schedule S15 for estimated actual value.

See Schedule S33 for population.

Resources have not been externally restricted for the repayment of debt.

**Marion County, Ohio**  
Demographic and Economic Statistics  
Last Ten Years

<u>Year</u>	<u>Population (Estimated)</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2016	65,096	\$2,143,936,760	\$32,935	5.0
2015	65,355	2,187,693,270	33,474	5.1
2014	65,720	2,199,911,280	33,474	5.4
2013	65,905	2,261,595,980	34,316	7.1
2012	66,238	2,224,139,564	33,578	7.2
2011	65,655	2,112,712,245	32,179	8.4
2010	66,501	2,034,664,596	30,596	10.2
2009	65,655	2,012,588,370	30,654	11.2
2008	66,546	2,033,113,392	30,552	7.0
2007	65,248	1,933,363,488	29,631	5.5

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

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

Employer	2016			2007		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,384	1	9.11%	4,000	1	12.82%
Ohio Health Marion General Hospital	1,421	2	5.42	987	2	3.16
Marion City School District	769	3	2.94	708	3	2.27
Andersen/Silverline Windows	600	4	2.29	640	4	2.05
Marion County Government	574	5	2.19	553	6	1.77
Marion Correctional Institution	446	6	1.70	476	8	1.53
Ohio Health Marion Area Physicians	432	7	1.65			
Wyandot, Inc.	410	8	1.56	425	9	1.36
Graphic Packaging International, Inc.	325	9	1.24			
North Central Correctional Institution	320	10	1.22	491	7	1.57
Verizon North				597	5	1.91
Nucor Steel				405	10	1.31
<b>Total</b>	<b>7,681</b>		<b>29.32%</b>	<b>9,282</b>		<b>29.75%</b>
 Total Employment Within Marion County	 <b>26,200</b>			 <b>31,200</b>		

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

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

Function/Program	2016	2015	2014	2013	2012	2011	2010
General Government							
Legislative and Executive	61.0	61.0	57.0	56.5	53.5	60.0	58.0
Judicial	50.5	45.5	46.5	47.5	42.5	48.5	48.0
Public Safety							
Enforcement	32.0	37.5	37.5	34.0	30.0	33.5	33.0
Other Public Safety	88.5	69.5	74.0	71.0	67.5	71.0	73.0
Public Works	28.0	29.0	31.0	30.0	34.0	34.0	34.0
Health							
Developmental Disabilities	69.0	89.0	87.0	84.0	87.5	79.0	72.0
Other Health	4.5	2.0	3.0	3.0	2.5	1.0	3.0
Human Services							
Children Home	33.5	34.5	34.5	35.5	35.5	36.0	33.0
Job and Family Services	65.0	65.0	66.5	64.5	61.0	60.5	60.0
Child Support Enforcement Agency	13.0	13.0	13.0	14.0	13.0	12.0	13.0
Other Human Services	9.0	8.0	8.0	9.0	8.0	9.0	8.0
Sanitary Engineer	7.5	6.0	8.0	8.0	8.5	8.0	8.0
Other (Agency Funds)	112.5	89.0	96.0	100.0	94.5	95.5	97.0
<b>Total</b>	<b>574.0</b>	<b>549.0</b>	<b>562.0</b>	<b>557.0</b>	<b>538.0</b>	<b>548.0</b>	<b>540.0</b>

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>2009</u>	<u>2008</u>	<u>2007</u>
58.0	61.0	62.0
45.0	42.0	43.0
32.0	39.0	40.0
70.0	73.0	72.0
34.0	33.0	34.0
71.0	68.0	66.0
3.0	3.0	2.0
35.0	44.0	41.0
63.0	68.0	72.0
15.0	15.0	15.0
9.0	8.0	9.0
8.0	8.0	8.0
80.0	89.0	89.0
<u>523.0</u>	<u>551.0</u>	<u>553.0</u>

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

	2016	2015	2014	2013	2012
<b>Legislative/Executive</b>					
<b>Auditor</b>					
Number of Non-Exempt Conveyances	989	1,223	1,129	1,262	1,100
Number of Exempt Conveyances	1,218	1,128	1,070	1,064	945
Number of Real Estate Transfers	2,207	2,351	2,199	2,326	2,045
<b>Board of Elections</b>					
Number of Registered Voters	39,530	38,252	39,586	39,198	42,218
Number of Voters Last General Election	26,885	18,501	16,201	11,320	27,622
Percent of Registered Voters Voting	68.01	48.37	40.93	28.88	65.43
<b>Recorder</b>					
Number of Deeds Filed	2,022	2,135	2,038	2,165	1,953
Number of Mortgages Filed	1,657	1,569	1,446	1,872	1,657
<b>Judicial</b>					
<b>Common Pleas Court</b>					
Number of New Filings	649	720	633	758	834
Number of Terminations	773	760	860	835	1,109
<b>Criminal Cases</b>					
Number of New Filings	1,448	715	536	588	610
Number of Terminations	1,158	706	821	786	871
<b>Family Court</b>					
<b>Domestic Violence Civil Protection Orders</b>					
Number of New Filings	98	79	96	82	82
Number of Terminations	95	74	107	78	95
<b>Juvenile/Family Court</b>					
<b>Delinquent/Unruly/Truancy Cases</b>					
Number of New Filings	398	464	561	705	848
Number of Terminations	491	607	717	893	882
<b>Traffic Cases</b>					
Number of New Filings	363	342	322	289	358
Number of Terminations	372	329	319	304	381
<b>Public Safety</b>					
<b>Sheriff</b>					
Incidents Reported	55,029	30,935	33,128	36,111	33,219
Citations Issued	452	244	421	273	216
Papers Served	3,624	4,020	2,225	5,794	4,535
Transport Hours	1,124	947	420	416	233
Court Security Hours	0	0	0	0	0
<b>Public Works</b>					
<b>Engineer</b>					
Roads Resurfaced	30.52	23.05	9.49	8.01	8.07
Bridges Replaced	4	4	2	4	5
Culverts Built	2	7	10	9	5

2011	2010	2009	2008	2007
1,138	1,180	1,145	1,254	1,701
974	919	973	1,038	1,124
2,112	2,099	2,118	2,292	2,825
41,653	41,017	40,064	42,436	39,432
19,918	20,432	19,263	29,093	14,807
47.82	49.81	48.08	68.56	37.55
2,328	2,250	2,208	2,557	2,854
1,625	1,601	1,737	2,066	3,008
916	1,943	2,714	2,688	2,115
1,176	1,243	1,244	1,235	1,313
664	719	608	538	432
796	690	634	546	561
93	91	80	110	104
81	86	100	106	115
1,372	1,937	1,627	1,417	1,601
1,373	1,762	1,361	1,794	2,023
355	485	458	481	659
346	442	482	562	655
32,716	30,859	36,601	42,071	46,412
466	612	732	1,077	1,528
5,616	6,978	7,128	8,015	10,735
67	305	290	335	390
4,160	4,000	4,000	4,000	4,000
34.07	9.16	28.37	64.32	53.65
4	7	3	5	8
13	31	6	13	15

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

	2016	2015	2014	2013	2012
Health					
Dog and Kennel					
Number of Dog Licenses Sold	8,324	8,647	9,156	9,083	9,461
Number of Kennel Licenses Sold	102	93	313	214	187
Developmental Disabilities					
Students Enrolled at Marca					
Early Intervention Program	102	87	97	83	55
Preschool	55	60	46	51	45
Consumers Employed at Marca Industries	100	160	163	167	137
Sewer District					
New Residential Connections	5	3	3	6	3
New Commercial (Multi Family) Connections	3	1	2	2	2
Number of Treatment Plants	8	8	7	7	7
Number of Pumping Stations	8	8	8	8	8

Source: Marion County Departments

2011	2010	2009	2008	2007
9,834	9,638	9,819	9,993	9,440
207	285	256	253	298
74	33	35	34	28
45	47	41	40	42
120	160	157	156	162
26	4	2	8	22
1	0	1	3	19
7	7	7	7	7
8	6	6	6	5

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Government					
Legislative and Executive					
Commissioners					
Administrative Office Space (sq. ft.)	4,199	4,199	4,199	4,199	4,199
Auditor					
Administrative Office Space (sq. ft.)	3,876	3,876	3,876	3,876	3,876
Treasurer					
Administrative Office Space (sq. ft.)	2,068	2,068	2,068	2,068	2,068
Prosecutor					
Administrative Office Space (sq. ft.)	6,200	6,200	6,200	6,200	6,200
Board of Elections					
Administrative Office Space (sq. ft.)	3,120	3,120	3,120	3,120	3,120
Recorder					
Administrative Office Space (sq. ft.)	6,468	6,468	6,468	6,468	6,468
Judicial					
Common Pleas Court					
Number of Court Rooms	2	2	2	2	4
Administrative Office Space (sq. ft.)	13,984	13,984	13,984	13,984	13,984
Probate Court					
Administrative Office Space (sq. ft.)	1,028	1,028	1,028	1,028	1,028
Number of Court Rooms	1	1	1	1	1
Juvenile Court/Family Court					
Administrative Office Space (sq. ft.)	15,536	15,536	15,536	15,536	15,536
Number of Court Rooms	2	3	3	3	4
Clerk of Courts					
Administrative Office Space (sq. ft.)	3,705	3,705	4,022	4,022	4,022
Law Library					
Administrative Office Space (sq. ft.)	3,192	3,192	3,192	3,192	3,192
Public Safety					
Sheriff					
Number of Patrol Vehicles	31	29	31	33	30
Administrative Office Space (sq. ft.)	10,000	10,000	10,000	10,000	10,000
Adult Probation					
Administrative Office Space (sq. ft.)	9,037	13,534	9,512	9,512	9,512
Number of Vehicles	5	5	4	4	6
Public Works					
Engineer					
Administrative Office Space (sq. ft.)	3,724	3,724	3,724	3,724	3,724
Centerline Miles of Roads	385	384	389	384	384
Number of Bridges	278	277	284	278	278
Number of Culverts	1451	1450	1446	1437	1435
Number of Traffic Signals	4	4	4	5	5
Number of Storm Drainage (feet)	150,052	148,406	141,350	139,382	137,668
Number of Vehicles	46	44	45	46	41
Sewer District					
Administrative Office Space (sq. ft.)	1,728	1,728	1,728	1,728	1,728
Miles of Sewer Lines	51.00	51.00	50.60	50.30	50.30



2011	2010	2009	2008	2007
4,199	4,199	4,199	4,199	4,199
3,876	3,876	3,876	3,876	3,876
2,068	2,068	2,068	2,068	2,068
6,200	6,200	6,200	6,200	6,200
3,120	3,120	3,120	3,120	3,120
6,468	6,468	6,468	6,468	6,468
4	4	4	4	4
13,984	13,984	13,984	13,984	13,984
1,028	1,028	1,028	N/A	N/A
1	1	1	N/A	N/A
15,536	15,536	N/A	N/A	N/A
4	4	N/A	N/A	N/A
4,022	4,022	4,022	4,022	4,022
3,192	3,192	3,192	3,192	3,192
32	32	32	32	32
10,000	10,000	10,000	10,000	10,000
9,512	9,512	9,512	9,512	9,512
6	6	6	6	6
3,724	3,724	3,724	3,724	3,724
391	387	390	391	391
278	277	274	274	273
1446	1440	1417	1417	1391
4	4	4	4	4
135,452	133,626	126,243	124,021	117,054
41	39	38	39	40
1,728	1,728	1,728	1,728	1,728
50.60	50.20	50.20	50.10	50.10

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Health					
Dog & Kennel					
Administrative Office Space (sq. ft.)	3,520	3,520	3,520	3,520	3,520
Development Disabilities					
Number of Buildings	7	7	7	7	7
Administrative Office Space (sq. ft.)	4,938	4,938	4,938	4,938	4,275
Human Services					
Jobs and Family Services/Child Support Enforcement Agency					
Administrative Office Space (sq. ft.)	31,272	31,272	31,272	31,272	31,272
Veteran Services					
Administrative Office Space (sq. ft.)	230	230	230	230	230

Source: Various County Departments

N/A Not Available

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
3,520	3,520	3,520	3,520	3,520
7	7	7	7	7
4,275	4,275	4,275	4,275	4,275
31,272	31,272	31,272	31,272	31,272
230	230	230	230	230

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# Dave Yost • Auditor of State

MARION COUNTY

## CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 28, 2017