

MARION COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2019

MARION COUNTY
DECEMBER 31, 2019

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MARION COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

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
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution)				
National School Lunch Program	10.555	N/A	\$ -	\$ 5,549
Cash Assistance				
School Breakfast Program	10.553	N/A	-	11,222
National School Lunch Program	10.555	N/A	-	22,350
Total Child Nutrition Cluster			-	39,121
<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-1819-11-5773 / G-2021-11-5960	28,015	489,174
TOTAL U.S. DEPARTMENT OF AGRICULTURE			28,015	528,295
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families Program	93.556	G-1819-11-5774 / G-2021-11-5961	-	48,224
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	G-1819-11-5773 / G-2021-11-5960	184,803	2,016,151
Temporary Assistance for Needy Families	93.558	G-1819-11-5774 / G-2021-11-5961	-	11,604
Total TANF Cluster			184,803	2,027,755
Child Support Enforcement	93.563	G-1819-11-5773 / G-2021-11-5960	-	542,021
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-1819-11-5773 / G-2021-11-5960	-	106,121
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5774 / G-2021-11-5961	-	79,095
Foster Care-Title IV-E	93.658	G-1819-11-5774 / G-2021-11-5961	-	1,833,945
Adoption Assistance	93.659	G-1819-11-5774 / G-2021-11-5961	-	453,225
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-1819-11-5774 / G-2021-11-5961	-	13,293
Medicaid Cluster:				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Medical Assistance Program	93.778	G-1819-11-5774 / G-2021-11-5961	-	4,963
Medical Assistance Program	93.778	G-1819-11-5773 / G-2021-11-5960	-	641,913
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	N/A	-	222,889
Total Medicaid Cluster			-	869,765
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A	-	44,580
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Social Services Block Grant	93.667	G-1819-11-5773 / G-2021-11-5960	65,900	43,632
Total Social Services Block Grant			65,900	88,212
Children's Health Insurance Program	93.767	G-1819-11-5773 / G-2021-11-5960	-	7,429
<i>Passed Through Ohio Family and Children First</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-19-C0051	-	1,358
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-20-C0051	-	1,181
Total Stephanie Tubbs Jones Child Welfare Services Program			-	2,539
Promoting Safe and Stable Families Program	93.556	5AU-19-C0051	-	10,988
Promoting Safe and Stable Families Program	93.556	5AU-20-C0051	-	9,554
Total MaryLee Allen Promoting Safe and Stable Families Program			-	20,542
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			250,703	6,092,166
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Ohio Department of Public Safety - Ohio Emergency Management Agency</i>				
Flood Mitigation Assistance	97.029	N/A	-	92,975
Emergency Management Performance Grants				
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-SO1	-	16,660
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005	-	22,035
Total Emergency Management Performance Grants			-	38,695
Pre-Disaster Mitigation	97.047	EMC-2018-PC-0006	-	10,125
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	141,795
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-18-1BU-1	-	32,875
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	32,875

MARION COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018
(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
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-JG-LLE-5936	-	8,954
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2019-VOCA-132133059	-	30,025
Crime Victim Assistance	16.575	2020-VOCA-132921919	-	9,033
Crime Victim Assistance	16.575	2019-VOCA-132135020	-	55,398
Crime Victim Assistance	16.575	2020-VOCA-132923581	-	18,771
Total Crime Victim Assistance			-	113,227
TOTAL U.S. DEPARTMENT OF JUSTICE			-	122,181
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed Through WIA Area 7 Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	2018-7251-1	-	13,010
Trade Adjustment Assistance	17.245	2018-7251-1	-	2,120
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program	17.258	2018-7251-1	-	212,089
WIOA Youth Activities	17.259	2018-7251-1	48,092	68,796
WIOA Dislocated Worker Formula Grants	17.278	2018-7251-1	-	126,910
Total WIOA Cluster			48,092	407,795
TOTAL U.S. DEPARTMENT OF LABOR			48,092	422,925
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	IDEP/STEP-2019 00070	-	17,348
National Priority Safety Programs	20.616	DDEPE-2019 O-00038	-	5,140
Total Highway Safety Cluster			-	22,488
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2019 00070	-	11,532
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-202020 O-00085	-	8,326
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			-	19,858
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	42,346
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed Through Ohio Secretary of State</i>				
HAVA Election Security Grants	90.404	N/A	-	56,000
TOTAL U.S. DEPARTMENT OF EDUCATION			-	56,000
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education_Grants for Infants and Families	84.181	H181A170024	-	50,783
Special Education_Grants for Infants and Families	84.181	H181A180024	-	38,684
Total Special Education_Grants for Infants and Families			-	89,467
TOTAL U.S. DEPARTMENT OF EDUCATION			-	89,467
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 326,810	\$ 7,528,050

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, 2019**

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, 2019. 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, except expenditures passed through the Area 7 Workforce Development Board (CFDA #'s 17.258, 17.259, and 17.278) are presented on an accrual basis. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Jobs and Family Services and the Area 7 Workforce Development Board 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, except WIA/WIOA Youth Activities (CFDA #17.259) expenditures passed through to Marion Goodwill Industries are presented on an accrual basis.

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 E - 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 Government assumes it expends federal monies first.

NOTE F – 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.

MARION COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

NOTE G – 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, 2019 is \$14,033.

NOTE H - 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 I – COST REPORT SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received a Cost Report MAC settlement payment for the 2015 and 2016 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amounts of \$8,060 and \$6,695 respectively. The Cost Report MAC settlement payments were for settlements of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

OHIO AUDITOR OF STATE KEITH FABER



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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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 26, 2020, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

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 report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

August 26, 2020

OHIO AUDITOR OF STATE KEITH FABER



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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) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect Marion County's major federal programs for the year ended December 31, 2019. 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, 2019.

Efficient • Effective • Transparent

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 26, 2020; wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. 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 August 26, 2020. 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 "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

September 1, 2020

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MARION COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	TANF Cluster CFDA #93.658 – Foster Care-Title IV-E
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	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

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MARION COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2019

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INTRODUCTORY SECTION



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MARION COUNTY, OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019**

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



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MARION COUNTY, OHIO
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2019
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Joan M. Kasotis Marion County Auditor



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August 26, 2020

Honorable Paul Andrew Appelfeller
Honorable Kenneth Stiverson
Honorable Kerr Murray

Citizens of Marion County:

It is my pleasure to present Marion County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019. 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, 2019. 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 65,093 in 2019.

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, 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	54.96%
Agricultural	20.15
Commercial/Industrial	15.29
Public Utility	0.10
Governmental	9.50
	<u>100.00%</u>

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

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

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

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 297,643 volumes and 20,623 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 eight hundred eleven 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 fifty-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, 2020, for the Sheriff's department. The Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expires on September 30, 2020, is 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 22, 2022. The remaining full-time County employees have not elected to join a bargaining unit.

LOCAL ECONOMY

Ohio Health Marion General Hospital has started construction on a three story addition which is expected to create over forty new private patient rooms. This 60,000 square foot expansion focuses on more single occupant rooms and is part of a \$46 million project slated for completion in 2022. The hospital seeks to attract more specialist and general physicians in a bid to expand local care in the area.

Enterra, a company that specializes in the development and manufacture of sustainable insect-based feed ingredients for the aquaculture, poultry, and pet food industries announced plans to open its second high-tech facility at the former location of the Marion Power Shovel. This facility will generate approximately thirty full-time jobs.

The Ohio Department of Transportation (ODOT) completed work on the railroad overpass on State Route 309 over the CSX railroad spur east of State Route 23. This project improved access to a growing and unique location on a regional and national freight rail intermodal network and substantially upgraded the reliability, efficiency, and safety of State Route 309 in Marion County.

The Marion Municipal Airport has broken ground on a new airport terminal.

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

The Harding Presidential Center project is under construction. This project will include a presidential museum, presidential library, complete restoration of the Harding Home, Press House, and grounds to their 1920 appearances. The Harding Presidential Center will include a main exhibit gallery, featuring artifacts that depict the story of Warren G. Harding, First Lady Florence Kling Harding and their path from Marion to the White House. An array of dynamic new spaces, which include an outdoor courtyard, research room, and multimedia classrooms will allow for greater overall capacity and versatility at the expanded site.

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, 2018. 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, Angela Claypool, and Sherri Tackett.

Respectfully submitted,

Joan M. Kasotis

Joan M. Kasotis
Marion County Auditor

MARION COUNTY, OHIO

Elected and Appointed Officials

December 31, 2019

COMMISSIONERS

Paul Andrew Appelfeller
Kenneth Stiverson
Kerr Murray

AUDITOR

Joan M. Kasotis

TREASURER

Janet Draper

RECORDER

Deborah Miller

COMMON PLEAS JUDGE/GENERAL DIVISION

Jason Warner

COMMON PLEAS JUDGE/GENERAL DIVISION

Warren Edwards

COMMON PLEAS JUDGE/FAMILY COURT DIVISION

Deborah A. Alspach

JUVENILE AND PROBATE JUDGE

Robert D. Fragale

ENGINEER

Bradley K. Irons

CLERK OF COURTS

Jessica Wallace

CORONER

Mark Davis M.D.

PROSECUTOR

Raymond A. Grogan Jr.

SHERIFF

Tim Bailey

AGENCY AND DEPARTMENTS HEADS

BOARD OF ELECTIONS

Cynthia Price

SANITARY ENGINEER

Phil Wright

CHILDREN SERVICES

Jacqueline Ringer

JOB AND FAMILY SERVICES

Roxane Somerlot

COMMUNITY MENTAL HEALTH

Bradley Decamp

DEVELOPMENTAL DISABILITIES

Cheryl Plaster

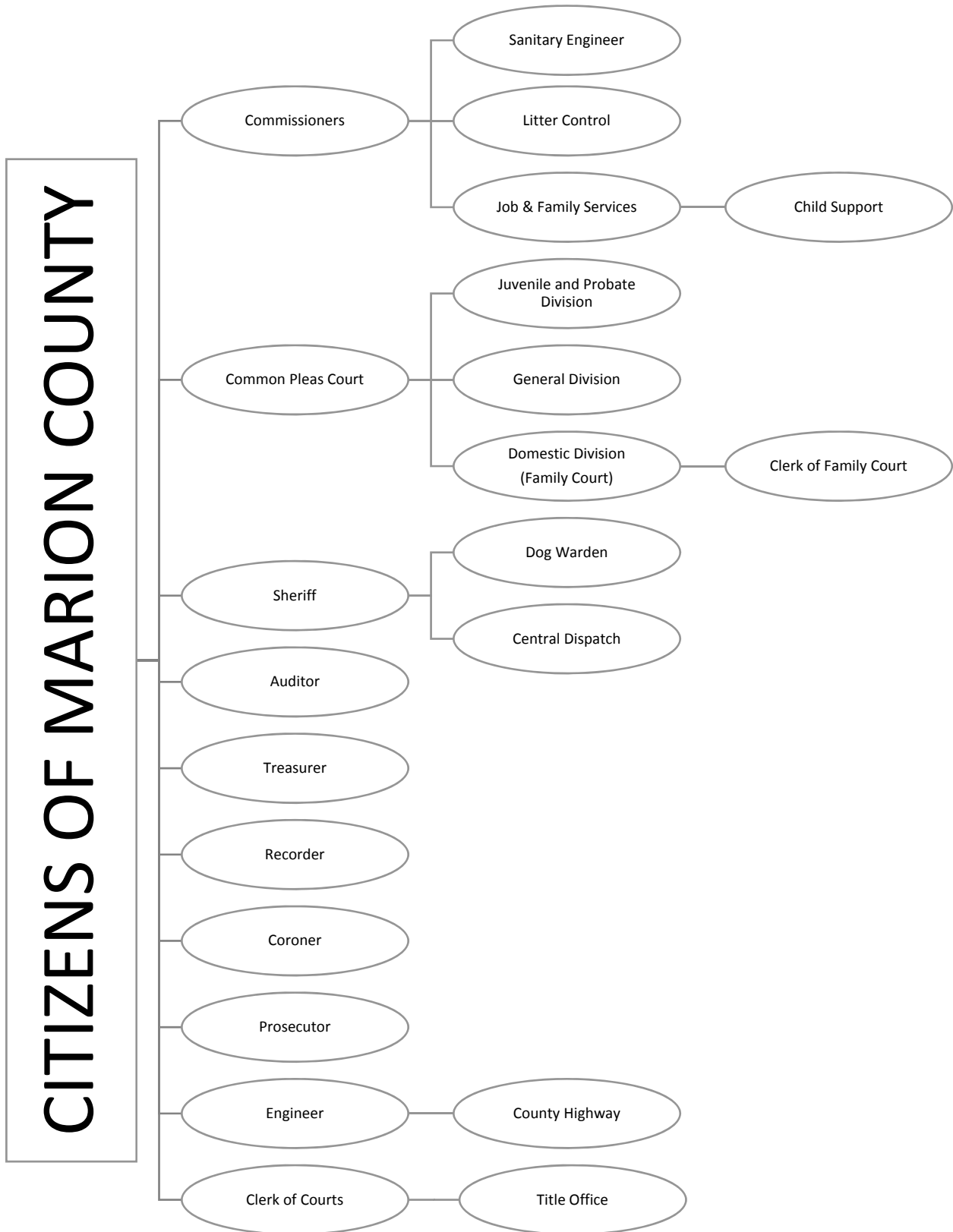
LITTER CONTROL

Angela Carbetta

VETERANS SERVICE

Brandon Irving

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, 2018

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION



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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

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, 2019, 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 such 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, 2019, 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.

Emphasis of Matters

As discussed in Note 3 to the financial statements, during 2019, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*.

Additionally, as discussed in Note 25 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

We did not modify our opinion regarding these matters.

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 and other post-employment benefit liabilities and pension and other post-employment benefit 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 this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information 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, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical 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 August 26, 2020, 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.



Keith Faber
Auditor of State

Columbus, Ohio

August 26, 2020

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MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2019
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, 2019. 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, 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 2019. 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, 2019
Unaudited

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

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

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

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

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

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

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2019 and 2018.

Table 1
Net Position

	Governmental Activities		Business-Type Activity		Total	
	2019	2018	2019	2018	2019	2018
<u>Assets</u>						
Current and Other Assets	\$55,930,825	\$51,910,502	\$4,032,331	\$3,741,188	\$59,963,156	\$55,651,690
Net Pension Asset	128,364	156,251	3,293	1,954	131,657	158,205
Capital Assets, Net	78,996,263	79,819,913	6,517,423	6,439,015	85,513,686	86,258,928
Total Assets	<u>135,055,452</u>	<u>131,886,666</u>	<u>10,553,047</u>	<u>10,182,157</u>	<u>145,608,499</u>	<u>142,068,823</u>
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	186,170	206,849	0	0	186,170	206,849
Pension	11,090,546	5,445,361	481,558	67,715	11,373,447	5,511,271
OPEB	1,372,818	1,116,508	157,281	13,930	1,407,228	1,128,976
Total Deferred Outflows of Resources	<u>12,649,534</u>	<u>6,768,718</u>	<u>638,839</u>	<u>81,645</u>	<u>12,966,845</u>	<u>6,847,096</u>
<u>Liabilities</u>						
Current and Other Liabilities	2,843,392	2,694,143	377,941	52,712	3,221,333	2,746,855
Long-Term Liabilities						
Pension	37,289,520	22,111,257	956,141	276,391	38,245,661	22,387,648
OPEB	17,276,825	14,951,903	442,996	186,898	17,719,821	15,138,801
Other Amounts	10,348,798	10,745,077	1,050,452	1,199,019	11,399,250	11,944,096
Total Liabilities	<u>67,758,535</u>	<u>50,502,380</u>	<u>2,827,530</u>	<u>1,715,020</u>	<u>70,586,065</u>	<u>52,217,400</u>
<u>Deferred Inflows of Resources</u>						
Pension	1,096,793	5,341,017	16,077	69,255	914,213	5,408,467
OPEB	423,603	1,113,817	1,965	15,385	302,697	1,127,740
Other Amounts	10,875,567	8,964,450	0	0	10,875,567	8,964,450
Total Deferred Inflows of Resources	<u>12,395,963</u>	<u>15,419,284</u>	<u>18,042</u>	<u>84,640</u>	<u>12,092,477</u>	<u>15,500,657</u>
<u>Net Position</u>						
Net Investment in Capital Assets	72,224,759	73,092,495	5,205,130	5,314,475	77,429,889	78,406,970
Restricted	28,125,130	25,789,754	0	0	28,125,130	25,789,754
Unrestricted (Deficit)	(32,799,401)	(26,148,529)	3,141,184	3,149,667	(29,658,217)	(22,998,862)
Total Net Position	<u>\$67,550,488</u>	<u>\$72,733,720</u>	<u>\$8,346,314</u>	<u>\$8,464,142</u>	<u>\$75,896,802</u>	<u>\$81,197,862</u>

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

The net pension liability (asset) and the net OPEB liability reported by the County at December 31, 2019, is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than 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 OPEB, the net pension liability (asset), and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

GASB standards are national standards and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB Statement No. 27) and postemployment benefits (GASB Statement No. 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension/OPEB liability. GASB Statements No. 68 and No. 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and State law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB Statements No. 68 and No. 75 require the net pension liability (asset) and the net OPEB liability to equal the County's proportionate share of each plan's collective present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

GASB notes that pension and OPEB 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 and other postemployment benefits. GASB noted that the unfunded portion of this 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 these liabilities. 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 Ohio Revised Code permits, but does not require, the retirement system to provide health care to eligible benefit recipients. The retirement system may allocate a portion of the employer contribution to provide for these OPEB benefits.

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 retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan 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 retirement system is responsible for the administration of the pension and OPEB plans.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

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 or the net OPEB liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of these liabilities 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 and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB Statements No. 68 and No. 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in the net pension liability (asset) and the net OPEB liability, respectively, not accounted for as deferred outflows/inflows.

Pension/OPEB changes noted in the above table reflect an overall increase in deferred outflows and overall decrease in deferred inflows. These changes are affected by changes in benefits, contribution rates, return on investments, and actuarial assumptions. The increase in the net pension liability and the net OPEB liability represents the County's proportionate share of the unfunded benefits.

For governmental activities, the increase in current and other assets was primarily due to two sources, an increase in due from other governments and an increase in property taxes. During 2019, the State increased the amount of taxes paid at the pump for gasoline. A portion of this increase was distributed to local governments within the State. In addition, the County received additional grant resources for children services, felony delinquent care, justice reinvestment, and elections security. The increase in the receivable for property taxes is due to an increase in the tax rate for children services from 2.12 to 3.62 mills. The increase was approved in November 2018, was levied in 2019, and will start collection in 2020. The increase in current and other liabilities is due, in part, to an increase in accrued wages (timing of pay periods and wage rates for 2019). There was also an increase in payables outstanding at year end related to improvements on the County Administration Building and at the Sheriff's office.

For the business-type activity, the increase in current and other assets was largely due to an outstanding receivable from the Ohio Public Works Commission at year end. The increase in current and other liabilities was primarily related to payables for a sewer digester project.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Table 2 reflects the change in net position for 2019 and 2018.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2019	2018	2019	2018	2019	2018
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$6,536,709	\$5,706,091	\$1,205,649	\$1,278,657	\$7,742,358	\$6,984,748
Operating Grants, Contributions, and Interest	22,443,693	19,489,348	0	0	22,443,693	19,489,348
Capital Grants and Contributions	166,923	1,793,056	259,194	0	426,117	1,793,056
Total Program Revenues	29,147,325	26,988,495	1,464,843	1,278,657	30,612,168	28,267,152
General Revenues						
Property Taxes	8,495,323	8,302,610	0	0	8,495,323	8,302,610
Payment in Lieu of Taxes	570,198	578,978	0	0	570,198	578,978
Sales Taxes	12,524,928	12,119,551	0	0	12,524,928	12,119,551
Grants and Entitlements	2,311,344	2,056,051	0	0	2,311,344	2,056,051
Interest	1,039,441	642,736	1,750	1,164	1,041,191	643,900
Other	3,688,579	3,064,717	19,730	121,165	3,708,309	3,185,882
Total General Revenues	28,629,813	26,764,643	21,480	122,329	28,651,293	26,886,972
Total Revenues	57,777,138	53,753,138	1,486,323	1,400,986	59,263,461	55,154,124
<u>Program Expenses</u>						
General Government						
Legislative and Executive	13,794,840	8,721,510	0	0	13,794,840	8,721,510
Judicial	4,588,205	3,778,993	0	0	4,588,205	3,778,993
Public Safety	13,369,603	14,080,656	0	0	13,369,603	14,080,656
Intergovernmental	3,600	3,600	0	0	3,600	3,600
Public Works	8,556,576	8,028,401	0	0	8,556,576	8,028,401
Health	6,596,897	7,111,076	0	0	6,596,897	7,111,076
Intergovernmental	11,530	0	0	0	11,530	0
Human Services	15,492,188	13,601,659	0	0	15,492,188	13,601,659
Economic Development						
Intergovernmental	197,066	185,330	0	0	197,066	185,330
Conservation and Recreation	0	20,000	0	0	0	20,000
Intergovernmental	39,500	64,266	0	0	39,500	64,266
Interest and Fiscal Charges	310,365	329,129	0	0	310,365	329,129
Sewer District	0	0	1,604,151	1,192,762	1,604,151	1,192,762
Total Expenses	62,960,370	55,924,620	1,604,151	1,192,762	64,564,521	57,117,382
Change in Net Position	(5,183,232)	(2,171,482)	(117,828)	208,224	(5,301,060)	(1,963,258)
Net Position at Beginning of Year	72,733,720	74,905,202	8,464,142	8,255,918	81,197,862	83,161,120
Net Position at End of Year	\$67,550,488	\$72,733,720	\$8,346,314	\$8,464,142	\$75,896,802	\$81,197,862

MARION COUNTY, OHIO
Management's Discussion and Analysis
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For governmental activities, programs revenues increased almost 8 percent. Charges for services increased from a combination of sources; an increase in the property transfer fee, more assessments for ditch maintenance in 2019, and the sale of forfeited property. The increase in operating grants and contributions was the result of additional grant resources for children services, felony delinquent care, justice reinvestment, and elections security. The decrease in capital grants and contributions is related to assets contributed to the County by other governments in the prior year towards the purchase of land and a building for the new Sheriff's office and from the Ohio Department of Transportation for Campbell bridge. For general revenues, the increase in sales taxes was due to continued growth in the economy, the increase in grants and entitlements is largely related to the increase in gasoline taxes, the increase in interest revenue is based on the performance of the County's investments, and the increase in other revenues is due, in part, to resources returned to the County by the State for workers' compensation. Expenses for governmental activities increased almost 13 percent. A significant portion of the increase in the legislative and executive program was related to utilities, noncapitalized improvements, repairs to the Executive Drive building, and for costs of out of county housing of inmates charged to this program. The increase in the judicial program was largely related to salary and benefit costs and the cost of contracting outside services for the clerk of courts. The decrease in the public safety program reflects the County's change of recording prisoner housing costs due to the State to the legislative and executive program; this had historically been reported as part of the public safety program. The decrease in the health program is due to lower costs paid to the council of governments in 2019. There was a somewhat sizable increase in the human services program because the County had more children under care in 2019. The County placed many of these children in specialized care rather than in foster homes and specialized care has a higher cost than the foster program.

For the business-type activity, the increase in capital grants and contributions is due to resources received from the Ohio Public Works Commission. The decrease in other revenue was due to an insurance reimbursement received in the prior year. The increase in expenses was primarily due to the increase in pension and OPEB expense.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

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	
	2019	2018	2019	2018
General Government				
Legislative and Executive	\$13,794,840	\$8,721,510	\$10,794,741	\$6,092,648
Judicial	4,588,205	3,778,993	3,176,140	1,522,943
Public Safety	13,369,603	14,080,656	7,513,409	9,753,143
Intergovernmental	3,600	3,600	3,600	3,600
Public Works	8,556,576	8,028,401	2,516,239	2,142,000
Health	6,596,897	7,111,076	4,470,577	5,280,665
Intergovernmental	11,530	0	11,530	0
Human Services	15,492,188	13,601,659	4,779,878	3,542,401
Economic Development				
Intergovernmental	197,066	185,330	197,066	185,330
Conservation and Recreation	0	20,000	0	20,000
Intergovernmental	39,500	64,266	39,500	64,266
Interest and Fiscal Charges	310,365	329,129	310,365	329,129
Total Expenses	\$62,960,370	\$55,924,620	\$33,813,045	\$28,936,125

For 2019, 54 percent of the costs for services provided by the County were paid for by general revenues (52 percent in 2018). 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, 21 and 26 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 44 percent of its funding through charges for services and various operating and capital grants and contributions. The public works program was substantially funded through program revenues. Public works expenses are provided for through operating and capital grants. Generally, the remainder of public works costs are 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.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

Fund balance decreased approximately 6 percent in the General Fund despite a \$1.2 million increase in revenues. There were modest increases in sales taxes, charges for services, and miscellaneous revenue and a sizable increase in interest revenue based on the performance of the County's investments. However, there was a \$2.3 million increase in expenditures. These increases were primarily in the legislative and executive and judicial programs as discussed above (costs related to the Executive Drive building and the clerk of courts office).

The changes in fund balance for the Job and Family Services Fund and the Motor Vehicle and Gasoline Tax Fund were not significant, \$39,521 and \$35,773, respectively.

There was a substantial decrease in fund balance in the Children Services Fund. There was a 14 percent increase in revenues primarily from grant related resources; however, a 26 percent increase in expenditures due to a much higher demand for services in 2019.

There was a 12 percent increase in fund balance in the Developmental Disabilities Fund. Revenues were very similar to the prior year. Expenditures decreased approximately \$660,000 based on the need for services of residents involved in the County's programs.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

The change in fund balance in the Sewer District Fund was not significant (1 percent decrease).

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 the original budget to the final budget was to increase the estimate for sales tax revenue. Actual revenues were 6 percent greater than the final budget due to conservative budgeting. For expenditures, the most significant change from the original budget to the final budget was related to the legislative and executive program (the Executive Drive building and housing costs as indicated previously) and the judicial program (salary and benefit costs and the cost of contracting outside services for the clerk of courts). There was also an increase in the estimate for the operational costs of the sheriff. Changes from the final budget to actual expenditures was not significant.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2019
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, 2019, was \$72,224,759 and \$5,205,130, 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 construction at the Marion County administration building and renovations to the Executive Drive building, road and bridge improvements, and vehicles. Disposals were primarily sale of the Beidler Center building, replaced roads and bridges, machinery and equipment, and vehicles. For the business-type activity, the primary addition was for the SD #7 Digester construction. There were no disposals. Additional information regarding the County's capital assets can be found in Note 11 to the basic financial statements.

Debt - At December 31, 2019, the County's outstanding debt included \$9,265,803 in general obligation bonds and \$229,338 in Ohio Public Works Commission (OPWC) loans. Of this amount, \$1,013,740 will be repaid from the business-type activity. No new debt was issued during 2019.

The County's bond rating is Aa3.

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

CURRENT ISSUES

A new hotel could be a sign of growth for Marion County. My Place Hotels, an extended stay hotel has begun construction on a sixty-four room hotel. The hotel could also satisfy demand from a possible influx of visitors in the future, as the Harding 2020 project nears completion with the opening of a new museum and the restoration of the Harding Home.

Renovations continue on the 80,000 square foot building on Executive Drive that houses the Sheriff's staff, road patrol, and drug task force. Improvements to the building include surveillance cameras, soundproof interview rooms, and lock installations to secure entrances, evidence, and armory rooms.

The County Engineer's office has numerous projects which include roads, bridges, culverts, and many filed ditch petitions.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

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
December 31, 2019

	Governmental Activities	Business-Type Activity	Total*
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$30,556,181	\$3,455,450	\$34,011,631
Cash and Cash Equivalents in Segregated Accounts	26,676	0	26,676
Cash and Cash Equivalents with Fiscal Agent	3,183,624	0	3,183,624
Accounts Receivable	23,156	356,271	379,427
Sales Taxes Receivable	3,241,934	0	3,241,934
Accrued Interest Receivable	223,575	0	223,575
Due from Other Governments	6,295,533	241,472	6,537,005
Internal Balances	20,862	(20,862)	0
Prepaid Items	218,824	0	218,824
Property Taxes Receivable	11,368,806	0	11,368,806
Payment in Lieu of Taxes Receivable	631,581	0	631,581
Special Assessments Receivable	140,073	0	140,073
Net Pension Asset	128,364	3,293	131,657
Nondepreciable Capital Assets	14,607,962	575,773	15,183,735
Depreciable Capital Assets, Net	64,388,301	5,941,650	70,329,951
Total Assets	135,055,452	10,553,047	145,608,499
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	186,170	0	186,170
Pension	11,090,546	481,558	11,373,447
OPEB	1,372,818	157,281	1,407,228
Total Deferred Outflows of Resources	12,649,534	638,839	12,966,845
<u>Liabilities</u>			
Accrued Wages Payable	509,438	11,834	521,272
Accounts Payable	1,059,719	12,905	1,072,624
Contracts Payable	431,592	320,532	752,124
Due to Other Governments	196,191	1,825	198,016
Employee Withholding Payable	605,786	0	605,786
Retainage Payable	25,845	29,712	55,557
Accrued Interest Payable	14,821	1,133	15,954
Long-Term Liabilities			
Due Within One Year	1,149,967	175,287	1,325,254
Due in More Than One Year			
Net Pension Liability	37,289,520	956,141	38,245,661
Net OPEB Liability	17,276,825	442,996	17,719,821
Other Amounts Due in More Than One Year	9,198,831	875,165	10,073,996
Total Liabilities	67,758,535	2,827,530	70,586,065
<u>Deferred Inflows of Resources</u>			
Property Taxes	10,243,986	0	10,243,986
Payment in Lieu of Taxes	631,581	0	631,581
Pension	1,096,793	16,077	914,213
OPEB	423,603	1,965	302,697
Total Deferred Inflows of Resources	12,395,963	18,042	12,092,477

(continued)

Marion County, Ohio
Statement of Net Position (continued)
December 31, 2019

	<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total*</u>
<u>Net Position</u>			
Net Investment in Capital Assets	\$72,224,759	\$5,205,130	\$77,429,889
Restricted for:			
Capital Projects	3,239,939	0	3,239,939
Public Safety	3,313,975	0	3,313,975
Public Works	6,253,556	0	6,253,556
Health	8,387,230	0	8,387,230
Human Services	5,311,775	0	5,311,775
Other Purposes	1,618,655	0	1,618,655
Unrestricted (Deficit)	<u>(32,799,401)</u>	<u>3,141,184</u>	<u>(29,658,217)</u>
Total Net Position	<u>\$67,550,488</u>	<u>\$8,346,314</u>	<u>\$75,896,802</u>

*After deferred outflows and deferred inflows related to the change in internal proportionate share of pension related items have been eliminated.

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$13,794,840	\$2,913,075	\$86,615	\$409
Judicial	4,588,205	1,203,484	208,581	0
Public Safety	13,369,603	1,650,972	4,205,222	0
Intergovernmental	3,600	0	0	0
Public Works	8,556,576	316,131	5,602,858	121,348
Health	6,596,897	175,444	1,920,322	30,554
Intergovernmental	11,530	0	0	0
Human Services	15,492,188	277,603	10,420,095	14,612
Economic Development				
Intergovernmental	197,066	0	0	0
Conservation and Recreation				
Intergovernmental	39,500	0	0	0
Interest and Fiscal Charges	310,365	0	0	0
Total Governmental Activities	62,960,370	6,536,709	22,443,693	166,923
<u>Business-Type Activity</u>				
Sewer District	1,604,151	1,205,649	0	259,194
Total	\$64,564,521	\$7,742,358	\$22,443,693	\$426,117

General Revenues

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

Total General Revenues

Change in Net Position

Net Position Beginning of Year - Restated (Note 3)

Net Position 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>
(\$10,794,741)	\$0	(\$10,794,741)
(3,176,140)	0	(3,176,140)
(7,513,409)	0	(7,513,409)
(3,600)	0	(3,600)
(2,516,239)	0	(2,516,239)
(4,470,577)	0	(4,470,577)
(11,530)	0	(11,530)
(4,779,878)	0	(4,779,878)
(197,066)	0	(197,066)
(39,500)	0	(39,500)
<u>(310,365)</u>	<u>0</u>	<u>(310,365)</u>
(33,813,045)	0	(33,813,045)
<u>0</u>	<u>(139,308)</u>	<u>(139,308)</u>
<u>(33,813,045)</u>	<u>(139,308)</u>	<u>(33,952,353)</u>
2,407,562	0	2,407,562
874,985	0	874,985
2,735,736	0	2,735,736
287,830	0	287,830
1,489,222	0	1,489,222
699,988	0	699,988
570,198	0	570,198
12,524,928	0	12,524,928
2,311,344	0	2,311,344
1,039,441	1,750	1,041,191
<u>3,688,579</u>	<u>19,730</u>	<u>3,708,309</u>
<u>28,629,813</u>	<u>21,480</u>	<u>28,651,293</u>
(5,183,232)	(117,828)	(5,301,060)
<u>72,733,720</u>	<u>8,464,142</u>	<u>81,197,862</u>
<u>\$67,550,488</u>	<u>\$8,346,314</u>	<u>\$75,896,802</u>

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2019

	<u>General</u>	<u>Job and Family Services</u>	<u>Motor Vehicle Gasoline Tax</u>
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$7,360,296	\$872,544	\$3,801,005
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	10,367	0	0
Sales Taxes Receivable	3,241,934	0	0
Accrued Interest Receivable	223,575	0	0
Due from Other Governments	1,063,476	23,419	2,385,592
Interfund Receivable	478,127	0	120
Prepaid Items	218,824	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	211,707	0	0
Property Taxes Receivable	2,909,830	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$15,718,136</u>	<u>\$895,963</u>	<u>\$6,186,717</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$247,988	\$66,054	\$34,856
Accounts Payable	197,948	116,329	57,684
Contracts Payable	0	0	0
Due to Other Governments	129,920	29,794	5,894
Interfund Payable	14,771	18,139	25,983
Employee Withholding Payable	605,786	0	0
Retainage Payable	0	0	0
Accrued Interest Payable	0	0	0
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>1,196,413</u>	<u>230,316</u>	<u>124,417</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes	2,601,486	0	0
Payment in Lieu of Taxes	0	0	0
Unavailable Revenue	3,454,462	0	1,945,662
	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	<u>6,055,948</u>	<u>0</u>	<u>1,945,662</u>
<u>Fund Balances</u>			
Nonspendable	521,563	0	0
Restricted	0	665,647	4,116,638
Assigned	3,088,465	0	0
Unassigned (Deficit)	4,855,747	0	0
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>8,465,775</u>	<u>665,647</u>	<u>4,116,638</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$15,718,136</u>	<u>\$895,963</u>	<u>\$6,186,717</u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$2,368,904	\$4,532,027	\$11,409,698	\$30,344,474
22,270	0	4,406	26,676
0	3,183,624	0	3,183,624
2,459	1,476	8,854	23,156
0	0	0	3,241,934
0	0	0	223,575
789,637	276,664	1,756,745	6,295,533
21,760	0	3,299	503,306
0	0	0	218,824
0	0	0	211,707
3,183,509	3,131,939	2,143,528	11,368,806
0	0	631,581	631,581
0	0	140,073	140,073
<u>\$6,388,539</u>	<u>\$11,125,730</u>	<u>\$16,098,184</u>	<u>\$56,413,269</u>
\$38,839	\$36,397	\$85,304	\$509,438
371,860	57,091	258,807	1,059,719
0	0	431,592	431,592
7,439	6,157	16,987	196,191
15,353	29,678	378,520	482,444
0	0	0	605,786
0	0	25,845	25,845
0	0	1,993	1,993
<u>433,491</u>	<u>129,323</u>	<u>1,199,048</u>	<u>3,313,008</u>
2,869,938	2,842,264	1,930,298	10,243,986
0	0	631,581	631,581
<u>1,077,337</u>	<u>512,965</u>	<u>1,529,532</u>	<u>8,519,958</u>
<u>3,947,275</u>	<u>3,355,229</u>	<u>4,091,411</u>	<u>19,395,525</u>
0	0	0	521,563
2,007,773	7,641,178	9,430,016	23,861,252
0	0	1,451,496	4,539,961
0	0	(73,787)	4,781,960
<u>2,007,773</u>	<u>7,641,178</u>	<u>10,807,725</u>	<u>33,704,736</u>
<u>\$6,388,539</u>	<u>\$11,125,730</u>	<u>\$16,098,184</u>	<u>\$56,413,269</u>

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Marion County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2019

Total Governmental Fund Balances \$33,704,736

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. 78,996,263

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	1,886	
Sales Taxes Receivable	2,227,179	
Accrued Interest Receivable	173,082	
Due from Other Governments	4,852,918	
Delinquent Property Taxes Receivable	1,124,820	
Special Assessments Receivable	140,073	
	8,519,958	8,519,958

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 186,170

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

Accrued Interest Payable	(12,828)	
General Obligation Bonds Payable	(8,414,576)	
Ohio Public Works Commission Loans Payable	(66,825)	
Compensated Absences Payable	(1,867,397)	
	(10,361,626)	(10,361,626)

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

Net Pension Asset	128,364	
Deferred Outflows - Pension	11,090,546	
Deferred Inflows - Pension	(1,096,793)	
Net Pension Liability	(37,289,520)	
Deferred Outflows - OPEB	1,372,818	
Deferred Inflows - OPEB	(423,603)	
Net OPEB Liability	(17,276,825)	
	(43,495,013)	(43,495,013)

Net Position of Governmental Activities \$67,550,488

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, 2019

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Revenues</u>			
Property Taxes	\$2,398,192	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	12,440,262	0	0
Special Assessments	0	0	0
Charges for Services	3,675,695	225,781	52,118
Licenses and Permits	10,244	0	0
Fines and Forfeitures	145,958	0	7,036
Intergovernmental	2,585,716	4,894,643	5,104,274
Interest	1,026,221	0	1,728
Other	1,686,860	29,168	88,729
Total Revenues	<u>23,969,148</u>	<u>5,149,592</u>	<u>5,253,885</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	11,008,088	0	0
Judicial	3,379,822	0	0
Public Safety	6,475,160	0	0
Intergovernmental	3,600	0	0
Public Works	88,331	0	5,218,112
Health	234,800	0	0
Intergovernmental	11,530	0	0
Human Services	433,563	5,283,248	0
Economic Development			
Intergovernmental	197,066	0	0
Conservation and Recreation			
Intergovernmental	39,500	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>21,871,460</u>	<u>5,283,248</u>	<u>5,218,112</u>
Excess of Revenues Over (Under) Expenditures	<u>2,097,688</u>	<u>(133,656)</u>	<u>35,773</u>
<u>Other Financing Sources (Uses)</u>			
Sale of Capital Assets	0	0	0
Transfers - In	0	173,177	0
Transfers - Out	(2,662,822)	0	0
Total Other Financing Sources (Uses)	<u>(2,662,822)</u>	<u>173,177</u>	<u>0</u>
Changes in Fund Balances	(565,134)	39,521	35,773
Fund Balances Beginning of Year - Restated (Note 3)	<u>9,030,909</u>	<u>626,126</u>	<u>4,080,865</u>
Fund Balances End of Year	<u><u>\$8,465,775</u></u>	<u><u>\$665,647</u></u>	<u><u>\$4,116,638</u></u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$1,297,477	\$2,730,669	\$1,859,501	\$8,285,839
0	0	570,198	570,198
0	0	0	12,440,262
0	0	227,144	227,144
51,822	0	1,288,936	5,294,352
0	0	159,574	169,818
0	0	650,470	803,464
3,692,046	1,769,794	5,965,728	24,012,201
0	0	407	1,028,356
50,632	694,919	799,956	3,350,264
<u>5,091,977</u>	<u>5,195,382</u>	<u>11,521,914</u>	<u>56,181,898</u>
0	0	1,162,124	12,170,212
0	0	439,632	3,819,454
0	0	4,023,923	10,499,083
0	0	0	3,600
0	0	1,094,093	6,400,536
0	4,365,041	1,251,727	5,851,568
0	0	0	11,530
6,159,910	0	1,939,625	13,816,346
0	0	0	197,066
0	0	0	39,500
0	0	2,079,559	2,079,559
0	0	600,811	600,811
0	0	328,656	328,656
<u>6,159,910</u>	<u>4,365,041</u>	<u>12,920,150</u>	<u>55,817,921</u>
<u>(1,067,933)</u>	<u>830,341</u>	<u>(1,398,236)</u>	<u>363,977</u>
0	0	315,000	315,000
0	0	2,489,645	2,662,822
0	0	0	(2,662,822)
<u>0</u>	<u>0</u>	<u>2,804,645</u>	<u>315,000</u>
(1,067,933)	830,341	1,406,409	678,977
<u>3,075,706</u>	<u>6,810,837</u>	<u>9,401,316</u>	<u>33,025,759</u>
<u>\$2,007,773</u>	<u>\$7,641,178</u>	<u>\$10,807,725</u>	<u>\$33,704,736</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, 2019

Changes in Fund Balances - Total Governmental Funds \$678,977

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 depreciation exceeded capital outlay in the current year.

Capital Outlay - Construction in Progress	1,095,706	
Capital Outlay - Depreciable Capital Assets	1,967,038	
Depreciation	<u>(3,165,054)</u>	(102,310)

The proceeds from the sale of capital assets are reported as other financing sources in the governmental funds. However, the book value of the capital assets is removed from the capital asset account on the statement of net position when disposed of and is offset against the proceeds from the sale of capital assets resulting in a gain or loss on disposal of capital assets on the statement of activities.

Proceeds from the Sale of Capital Assets	(315,000)	
Gain on Disposal of Capital Assets	315,000	
Loss on Disposal of Capital Assets	<u>(721,340)</u>	(721,340)

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

Delinquent Property Taxes	209,484	
Sales Taxes	84,666	
Special Assessments	29,760	
Charges for Services	7,907	
Fines and Forfeitures	4,264	
Intergovernmental	907,624	
Interest	13,220	
Other	<u>23,315</u>	1,280,240

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	595,000	
Ohio Public Works Commission Loans Payable	<u>5,811</u>	600,811

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	740	
Amortization of Premium	38,230	
Amortization of Deferred Charge on Refunding	<u>(20,679)</u>	18,291

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (242,762)

(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, 2019

Except for amounts reported as deferred outflow/inflows, changes in the net pension liability and net OPEB liability are reported as pension/OPEB expense on the statement of activities.

Pension	(\$8,015,857)	
OPEB	<u>(1,395,212)</u>	(9,411,069)

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

Pension	2,699,116	
OPEB	<u>16,814</u>	<u>2,715,930</u>

Change in Net Position of Governmental Activities		<u><u>(\$5,183,232)</u></u>
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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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,407,500	\$2,407,500	\$2,411,931	\$4,431
Sales Taxes	11,500,000	12,100,000	12,368,137	268,137
Charges for Services	3,566,530	3,630,170	3,732,965	102,795
Licenses and Permits	10,490	10,490	10,244	(246)
Fines and Forfeitures	181,000	181,000	156,166	(24,834)
Intergovernmental	2,323,865	2,416,957	2,595,976	179,019
Interest	432,000	432,000	888,910	456,910
Other	879,336	1,142,709	1,569,975	427,266
Total Revenues	21,300,721	22,320,826	23,734,304	1,413,478
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	10,930,872	11,778,402	11,478,373	300,029
Judicial	3,403,548	3,713,776	3,455,974	257,802
Public Safety	6,245,596	6,874,889	6,621,100	253,789
Public Works	92,881	92,881	92,756	125
Health	240,600	241,600	239,800	1,800
Human Services	544,722	546,401	509,809	36,592
Other	11,496	11,496	0	11,496
Intergovernmental	251,696	251,696	251,696	0
Total Expenditures	21,721,411	23,511,141	22,649,508	861,633
Excess of Revenues Over (Under) Expenditures	(420,690)	(1,190,315)	1,084,796	2,275,111
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	509,950	509,950
Advances - Out	0	0	(392,528)	(392,528)
Transfers - In	600	0	0	0
Transfers - Out	(3,537,287)	(2,686,554)	(2,662,822)	23,732
Total Other Financing Sources (Uses)	(3,536,687)	(2,686,554)	(2,545,400)	141,154
Changes in Fund Balance	(3,957,377)	(3,876,869)	(1,460,604)	2,416,265
Fund Balance Beginning of Year	4,786,538	4,786,538	4,786,538	0
Prior Year Encumbrances Appropriated	501,014	501,014	501,014	0
Fund Balance End of Year	\$1,330,175	\$1,410,683	\$3,826,948	\$2,416,265

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$364,000	\$364,000	\$225,781	(\$138,219)
Intergovernmental	8,414,000	8,414,000	4,871,224	(3,542,776)
Other	38,466	39,066	38,884	(182)
	<u>8,816,466</u>	<u>8,817,066</u>	<u>5,135,889</u>	<u>(3,681,177)</u>
Total Revenues				
<u>Expenditures</u>				
Current				
Human Services	9,314,350	6,093,618	5,508,329	585,289
Excess of Revenues Over (Under) Expenditures	(497,884)	2,723,448	(372,440)	(3,095,888)
<u>Other Financing Sources</u>				
Transfers - In	287,034	300,000	173,177	(126,823)
Changes in Fund Balance	(210,850)	3,023,448	(199,263)	(3,222,711)
Fund Balance Beginning of Year	358,444	358,444	358,444	0
Prior Year Encumbrances Appropriated	487,895	487,895	487,895	0
Fund Balance End of Year	<u>\$635,489</u>	<u>\$3,869,787</u>	<u>\$647,076</u>	<u>(\$3,222,711)</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$50,000	\$50,000	\$48,931	(\$1,069)
Fines and Forfeitures	7,500	7,500	6,326	(1,174)
Intergovernmental	4,112,617	4,112,617	4,977,163	864,546
Interest	800	800	1,573	773
Other	87,383	134,827	94,127	(40,700)
Total Revenues	4,258,300	4,305,744	5,128,120	822,376
<u>Expenditures</u>				
Current				
Public Works	5,248,483	5,933,484	5,167,095	766,389
Changes in Fund Balance	(990,183)	(1,627,740)	(38,975)	1,588,765
Fund Balance Beginning of Year	3,656,612	3,656,612	3,656,612	0
Prior Year Encumbrances Appropriated	176,061	176,061	176,061	0
Fund Balance End of Year	<u>\$2,842,490</u>	<u>\$2,204,933</u>	<u>\$3,793,698</u>	<u>\$1,588,765</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$1,100,000	\$1,100,000	\$1,223,817	\$123,817
Charges for Services	9,000	9,000	50,263	41,263
Intergovernmental	2,294,127	2,294,127	3,775,694	1,481,567
Other	11,039	30,585	35,788	5,203
Total Revenues	3,414,166	3,433,712	5,085,562	1,651,850
<u>Expenditures</u>				
Current				
Human Services	4,649,726	6,267,420	6,183,560	83,860
Changes in Fund Balance	(1,235,560)	(2,833,708)	(1,097,998)	1,735,710
Fund Balance Beginning of Year	2,961,948	2,961,948	2,961,948	0
Prior Year Encumbrances Appropriated	142,205	142,205	142,205	0
Fund Balance End of Year	<u>\$1,868,593</u>	<u>\$270,445</u>	<u>\$2,006,155</u>	<u>\$1,735,710</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,471,838	\$2,471,838	\$2,743,536	\$271,698
Intergovernmental	1,426,884	1,426,884	1,860,230	433,346
Other	649,716	774,337	736,698	(37,639)
Total Revenues	4,548,438	4,673,059	5,340,464	667,405
<u>Expenditures</u>				
Current				
Health	6,077,217	6,201,838	5,493,239	708,599
Changes in Fund Balance	(1,528,779)	(1,528,779)	(152,775)	1,376,004
Fund Balance Beginning of Year	3,534,075	3,534,075	3,534,075	0
Prior Year Encumbrances Appropriated	461,553	461,553	461,553	0
Fund Balance End of Year	<u>\$2,466,849</u>	<u>\$2,466,849</u>	<u>\$3,842,853</u>	<u>\$1,376,004</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fund Net Position
Enterprise Fund
December 31, 2019

	Sewer District
<u>Assets</u>	
<u>Current Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$3,455,450
Accounts Receivable	356,271
Due from Other Governments	241,472
Interfund Receivable	161
Total Current Assets	4,053,354
<u>Noncurrent Assets</u>	
Net Pension Asset	3,293
Nondepreciable Capital Assets	575,773
Depreciable Capital Assets, Net	5,941,650
Total Noncurrent Assets	6,520,716
Total Assets	10,574,070
<u>Deferred Outflows of Resources</u>	
Pension	481,558
OPEB	157,281
Total Deferred Outflows of Resources	638,839
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accrued Wages Payable	11,834
Accounts Payable	12,905
Contracts Payable	320,532
Due to Other Governments	1,825
Interfund Payable	21,023
Retainage Payable	29,712
Accrued Interest Payable	1,133
General Obligation Bonds Payable	150,000
Ohio Public Works Commission Loans Payable	8,759
Compensated Absences Payable	16,528
Total Current Liabilities	574,251
<u>Noncurrent Liabilities</u>	
General Obligation Bonds Payable	701,227
Ohio Public Works Commission Loans Payable	153,754
Net Pension Liability	956,141
Net OPEB Liability	442,996
Compensated Absences Payable	20,184
Total Long-Term Liabilities	2,274,302
Total Liabilities	2,848,553
<u>Deferred Inflows of Resources</u>	
Pension	16,077
OPEB	1,965
Total Deferred Inflows of Resources	18,042

(continued)

Marion County, Ohio
Statement of Fund Net Position (continued)
Enterprise Fund
December 31, 2019

	<u>Sewer District</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$5,205,130
Unrestricted	<u>3,141,184</u>
Total Net Position	<u><u>\$8,346,314</u></u>

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, 2019

	Sewer District
<u>Operating Revenues</u>	
Charges for Services	\$1,205,649
Other	19,730
Total Operating Revenues	1,225,379
<u>Operating Expenses</u>	
Personal Services	427,059
Fringe Benefits	396,276
Materials and Supplies	54,690
Contractual Services	284,915
Depreciation	349,931
Other	70,167
Total Operating Expenses	1,583,038
Operating Loss	(357,659)
<u>Non-Operating Revenues (Expenses)</u>	
Interest Revenue	1,750
Interest Expense	(21,113)
Total Non-Operating Revenues (Expenses)	(19,363)
Loss before Contributions	(377,022)
Capital Contributions	259,194
Change in Net Position	(117,828)
Net Position Beginning of Year - Restated (Note 3)	8,464,142
Net Position End of Year	\$8,346,314

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2019

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,246,500
Cash Received from Other Revenues	19,730
Cash Payments for Personal Services	(407,199)
Cash Payments for Fringe Benefits	(67,812)
Cash Payments for Materials and Supplies	(54,268)
Cash Payments for Contractual Services	(312,041)
Cash Payments for Other Expenses	(69,654)
	355,256
Net Cash Provided by Operating Activities	355,256
<u>Cash Flows from Capital and Related Financing Activities</u>	
Grants (Capital Contributions)	22,319
Cash Payments for Principal on General Obligation Bonds	(145,000)
Cash Payments for Interest on General Obligation Bonds	(31,550)
Cash Payments for Principal on Ohio Public Works Commission Loans	(8,756)
Acquisition of Capital Assets	(78,095)
	(241,082)
Net Cash Used for Capital and Related Financing Activities	(241,082)
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	1,750
	1,750
Net Increase in Cash and Cash Equivalents	115,924
Cash and Cash Equivalents Beginning of Year	3,339,526
Cash and Cash Equivalents at End of Year	\$3,455,450

(continued)

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2019
(continued)

	Sewer District
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities	
Operating Loss	(\$357,659)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities	
Depreciation	349,931
Changes in Assets and Liabilities	
Decrease in Accounts Receivable	44,923
Decrease in Interfund Receivable	525
Increase in Due from Other Governments	(4,597)
Increase in Net Pension Asset	(988)
Increase in Accrued Wages Payable	4,416
Decrease in Accounts Payable	(26,191)
Decrease in Due to Other Governments	(3,058)
Increase in Interfund Payable	20,805
Increase in Compensated Absences Payable	15,444
Decrease in Net Pension Liability	(1,037)
Increase in Net OPEB Liability	24,267
Decrease in Deferred Outflows - Pension	278,153
Decrease in Deferred Outflows - OPEB	83,223
Decrease in Deferred Inflows - Pension	(64,738)
Decrease in Deferred Inflows - OPEB	(8,163)
	\$355,256

Non-Cash Capital Transaction

At December 31, 2019, the Sewer enterprise fund had payables related to the acquisition of capital assets, in the amount of \$350,244. In addition, a corresponding receivable was recorded, in the amount of \$236,875, for a requested and approved reimbursement on the OPWC project.

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$9,835,797
Cash and Cash Equivalents in Segregated Accounts	1,639,077
Due from Other Governments	2,719,069
Property Taxes Receivable	48,491,759
Special Assessments Receivable	<u>3,896,792</u>
 Total Assets	 66,582,494
 <u>Liabilities</u>	
Due to Other Governments	3,162,563
 <u>Deferred Inflows of Resources</u>	
Property Taxes	<u>41,195,913</u>
 <u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$22,224,018</u></u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Change in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

<u>Additions</u>	
Intergovernmental	\$6,063,180
Amounts Received as Fiscal Agent	13,016,090
Amounts Received for Individuals	1,114,512
Licenses, Permits, and Fees for Other Governments	11,968,933
Fines and Forfeitures for Other Governments	175,857
Property Tax Collections for Other Governments	38,928,238
Special Assessments Collections for Other Governments	1,774,325
Sheriff Sales Collections for Others	<u>692,289</u>
 Total Additions	 <u>73,733,424</u>
<u>Deductions</u>	
Distributions of State Funds to Other Governments	6,259,305
Distributions as Fiscal Agent	13,131,985
Distributions to Individuals	1,240,519
Licenses, Permits, and Fees Distributions to Other Governments	11,751,034
Fines and Forfeitures Distributions to Other Governments	171,064
Property Tax Distributions to Other Governments	41,676,330
Special Assessments Distributions to Other Governments	1,346,762
Sheriff Sales Distributions to Others	<u>710,626</u>
 Total Deductions	 <u>76,287,625</u>
 Net Decrease in Fiduciary Net Position	 (2,554,201)
 Net Position Beginning of Year - Restated (Note 3)	 <u>24,778,219</u>
 Net Position End of Year	 <u><u>\$22,224,018</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, 2019

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.

Discretely Presented Component Unit

Marion County Land Reutilization Corporation The Marion County Land Reutilization Corporation (Land Bank) is a county land reutilization corporation that was formed on March 3, 2016, when the Marion County Board of Commissioners authorized the incorporation of the Land Bank under Chapters 1724 and 1702 of the Ohio Revised Code through a resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is to strengthen neighborhoods in the County by returning vacant and abandoned properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax-foreclosed, or other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 1 - DESCRIPTION OF MARION COUNTY AND THE REPORTING ENTITY (continued)

The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the City of Marion, and one representative selected by the statutory directors. The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank and the relationship between the primary government and the organization is such that exclusion would cause the County's financial statements to be misleading. However, the Land Bank has had no material financial activity since its inception and, as a result, no financial information is currently being presented.

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)

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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, change 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.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; and for State shared resources received from the State and distributed to other local governments.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For the enterprise fund, the statement of revenues, expenses, and change in fund balance 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.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from fiduciary funds.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 OPEB and explained in Notes 15 and Note 16 to the basic financial statements.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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, pension, and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 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 23. Deferred inflows of resources related to pension and OPEB are reported on the government-wide and enterprise fund statement of net position and explained in Notes 15 and 16 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 custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds.

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 2019, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, federal agency securities, 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 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million requiring the excess amount to be transacted the following business day(s) but only to the \$100 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 2019 was \$1,026,221 which includes \$925,831 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, 2019, 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, 2019

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.

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	N/A
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, 2019

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”.

Deferred outflows of resources and deferred inflows of resources from the change in internal proportionate share related to pension/OPEB items are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column on the government-wide statement of net position.

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.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds and long-term loans are recognized as liabilities on the fund financial statements when due. The net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 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. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2020 budget. 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. Capital Contributions

Capital contributions arise from contributions of capital assets from other governments.

S. 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.

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.

T. Pension/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to pension/OPEB, pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans, and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB 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/OPEB systems report investments at fair value.

U. 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance". The County evaluated implementing these certain GASB pronouncements based on the guidance in GASB Statement No. 95.

For 2019, the County has implemented GASB Statement No. 84, "Fiduciary Activities", Statement No. 88, "Certain Disclosures Related to Debt including Direct Borrowings and Direct Placements", Statement No. 90, "Majority Equity Interests-An Amendment of GASB Statements No. 14 and No. 61", and related guidance from GASB Implementation Guide 2019-2, "Fiduciary Activities".

For 2019, the County also implemented GASB Implementation Guide No. 2018-1. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds while other funds have been reclassified as governmental funds or enterprise funds. These reclassifications resulted in a restatement of the County's financial statements.

GASB Statement No. 88 improves the information that is disclosed in the notes to the financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 90 defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if the government's holding of the equity interest meets the definition of an investment. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

The implementation of GASB Statement No. 84 had the following effect on fund balance as previously reported at December 31, 2018.

	General	Job and Family Services	Motor Vehicle Gasoline Tax	Children Services
Fund Balance, December 31, 2018	\$9,030,909	\$625,012	\$4,080,865	\$3,075,706
GASB Statement No. 84	0	1,114	0	0
Restated Fund Balance, December 31, 2018	\$9,030,909	\$626,126	\$4,080,865	\$3,075,706

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

	Developmental Disabilities	Other Governmental	Total
Fund Balance, December 31, 2018	\$6,810,837	\$9,345,561	\$32,968,890
GASB Statement No. 84	0	55,755	56,869
Restated Fund Balance, December 31, 2018	\$6,810,837	\$9,401,316	\$33,025,759

The implementation of GASB Statement No. 84, had the following effect on net position as previously reported at December 31, 2018.

	Governmental Activities	Total Enterprise Fund/Business- Type Activity
Net Position December 31, 2018	\$72,513,997	\$8,459,922
GASB Statement No. 84	219,723	4,220
Restated Net Position December 31, 2018	\$72,733,720	\$8,464,142

Due to the implementation of GASB Statement No. 84, the new classification of custodial funds is reporting a beginning net position of \$24,778,219. Also related to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds that reported assets and liabilities of \$63,215,742 at December 31, 2018.

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

A. Accountability

At December 31, 2019, the Ditch Drainage capital projects fund had a deficit fund balance, in the amount of \$73,787, 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE (continued)

B. Compliance

For the year ended December 31, 2019, the following funds had expenditures plus encumbrances in excess of appropriations at the legal level of control.

Fund Program/Department/Object	Appropriations	Expenditures Plus Encumbrances	Excess
General			
General Government - Judicial			
Common Pleas Court			
Other	\$22,614	\$22,720	\$106
Marriage License			
General Government - Judicial			
Other	0	13,916	13,916

The County will review expenditures to ensure they are within amounts appropriated.

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).

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING (continued)

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	(\$565,134)	\$39,521	\$35,773
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2018, Received in Cash 2019	1,392,641	9,716	321,280
Accrued 2019, Not Yet Received in Cash	(1,530,884)	(23,419)	(440,050)
Expenditure Accruals:			
Accrued 2018, Paid in Cash 2019	(641,414)	(229,929)	(73,400)
Accrued 2019, Not Yet Paid in Cash	590,627	230,316	124,417
Cash Adjustments:			
Unrecorded Activity 2018	2,417,820	0	312
Unrecorded Activity 2019	(2,408,339)	0	(7,307)
Prepaid Item	(7,785)	0	0
Fair Value of Investments	(106,082)	0	0
Advances - In	509,950	0	0
Advances - Out	(392,528)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(719,476)	(225,468)	0
Budget Basis	(\$1,460,604)	(\$199,263)	(\$38,975)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING (continued)

Changes in Fund Balance (continued)		
	Children Services	Developmental Disabilities
GAAP Basis	(\$1,067,933)	\$830,341
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2018, Received in Cash 2019	130,350	183,680
Accrued 2019, Not Yet Received in Cash	(50,090)	(54,850)
Expenditure Accruals:		
Accrued 2018, Paid in Cash 2019	(237,518)	(178,369)
Accrued 2019, Not Yet Paid in Cash	433,491	129,323
Cash Adjustments:		
Unrecorded Activity 2018	61,733	145,449
Unrecorded Activity 2019	(135,393)	(129,197)
Nonbudgeted Activity	(5,282)	(519,175)
Encumbrances Outstanding at Year End (Budget Basis)	(227,356)	(559,977)
Budget Basis	(\$1,097,998)	(\$152,775)

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 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, 2019

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 the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts in eligible institutions pursuant to Ohio Revised Code Section 135.32;
6. 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 or consisting exclusively of obligations described in division (1) or (2) above; commercial paper as described in Ohio Revised Code Section 135.143(6); and repurchase agreements secured by such obligations provided these investments 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 simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio in either of the following if training requirements have been met:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars, which are rated in the highest classification 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, which mature within two hundred seventy days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate of 5 percent of interim moneys available for investment at the time of purchase;
 - b. bankers acceptances that are insured by the federal deposit insurance corporation and which mature not later than 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 the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit provided certain conditions are met related to a County land reutilization corporation organized under Ohio Revised Code Chapter 1724; and,

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

12. Up to 2 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 subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, 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. Except as noted above, all investments must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that they will be held to maturity.

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31 2019, \$5,967 of the County's bank balance of \$32,765,880 was exposed to custodial credit risk because it was uninsured and uncollateralized. One of the County's financial institutions participating in the Ohio Pooled Collateral System (OPCS) was approved for a reduced floor of 50 percent that resulted in the uninsured and uncollateralized balance.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by (1) eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured or (2) by participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public moneys deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

Investments

As of December 31, 2019, 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 - Level One Inputs				
Mutual Funds	\$4,156,199	\$4,156,199	\$0	\$0
Fair Value - Level Two Inputs				
Negotiable Certificates of Deposit	3,478,341	247,514	852,081	2,378,746
Federal Home Loan Mortgage Corporation Notes	2,990,820	0	0	2,990,820
Federal Home Loan Bank Notes	525,068	0	0	525,068
Federal Farm Credit Bank Notes	1,049,245	0	0	1,049,245
Net Asset Value				
STAR Ohio	662,171	662,171	0	0
Total Fair Value - Level Two Inputs	<u>8,705,645</u>	<u>909,685</u>	<u>852,081</u>	<u>6,943,879</u>
Total Investments	<u>\$12,861,844</u>	<u>\$5,065,884</u>	<u>\$852,081</u>	<u>\$6,943,879</u>

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, 2019. The mutual funds are measured at fair value using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (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 insurance. The federal agency securities and 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 and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

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	\$3,478,341	27.04%
Federal Home Loan Mortgage Corporation	2,990,820	23.25
Federal Home Loan Bank	525,068	4.08
Federal Farm Credit Bank	1,049,245	8.16

NOTE 7 - RECEIVABLES

Receivables at December 31, 2019, consisted of accounts (billings for user charged services); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; payment in lieu of taxes; 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, 2018, delinquent special assessments were \$10,841.

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

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$2,012
Local Government	352,282
Casino Taxes	397,791
Homestead and Rollback	172,514
Grants	45,155
Charges for Services	20,064
State of Ohio	32,615
Other	41,043
Total General Fund	<u>1,063,476</u>
Job and Family Services	
Grants	<u>23,419</u>
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	85,934
Motor Vehicle License Tax	829,389
Gasoline Tax	1,469,601
Fines and Forfeitures	668
Total Motor Vehicle Gasoline Tax	<u>2,385,592</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 7 - RECEIVABLES (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Children Services	
Homestead and Rollback	\$91,001
Tangible Personal Property Reimbursement	14,171
Grants	683,525
Other	940
Total Children Services	789,637
Developmental Disabilities	
Homestead and Rollback	152,752
Grants	116,012
Other	7,900
Total Developmental Disabilities	276,664
Total Major Funds	4,538,788
Nonmajor Funds	
Child Support Enforcement - Grants	20,286
Senior Services - Homestead and Rollback	44,777
Mental Health - Homestead and Rollback	55,971
North Central Ohio Rehabilitation Center - Grants	712,109
Other Public Safety	
Enhanced 911 - Grants	7,500
Prison Reduction - Grants	167,876
DWI Education - Fines and Forfeitures	184
Jail Reduction - Grants	21,978
Felony Delinquent Care and Custody - Grants	252,752
Justice Reinvestment - Grants	321,820
TCAP Grant - Grants	130,012
Other	
Dog and Kennel - Fines and Forfeitures	235
Law Library- Fines and Forfeitures	6,112
Marca	
Homestead and Rollback	15,133
Total Nonmajor Funds	1,756,745
Total Governmental Activities	\$6,295,533
 Sewer District Fund	
Charges for Services	\$4,597
Ohio Public Works - Grants	236,875
Total Sewer District Fund	\$241,472

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 7 - RECEIVABLES (continued)

	<u>Amount</u>
Custodial Funds	
Motor Vehicle License and Gasoline Tax	\$997,286
Municipal Permissive License Tax	82,630
Library Local Government	1,102,168
Local Government	536,985
Total Custodial Funds	<u><u>\$2,719,069</u></u>

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.

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 2019 represent the collection of 2018 taxes. Real property taxes received in 2019 were levied after October 1, 2018, on the assessed values as of January 1, 2018, 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 2019 represent the collection of 2018 taxes. Public utility real and tangible personal property taxes received in 2018 became a lien on December 31, 2017, were levied after October 1, 2018, 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 custodial funds. The amount of the County's tax collections is accounted for within the applicable funds.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 9 - PROPERTY TAXES (continued)

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2019, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2019 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, 2019, was \$11.17 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2019 property tax receipts were based are as follows:

Category	Amount
Real Property	\$1,095,193,420
Public Utility Personal Property	115,089,930
Total Assessed Value	\$1,210,283,350

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, 2019, was as follows:

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$2,114,887	\$0	\$0	\$2,114,887
Land Improvements	11,397,369	0	0	11,397,369
Construction in Progress	0	1,095,706	0	1,095,706
Total Nondepreciable Capital Assets	13,512,256	1,095,706	0	14,607,962

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 11 - CAPITAL ASSETS (continued)

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019
Governmental Activities (continued)				
Depreciable Capital Assets				
Buildings	\$35,262,678	\$20,890	(\$250,336)	\$35,033,232
Improvements Other than Buildings	2,785,815	0	0	2,785,815
Roads, Bridges, Culverts, and Traffic Signals	72,367,018	1,160,354	(1,360,088)	72,167,284
Machinery and Equipment	2,756,350	35,009	(313,390)	2,477,969
Vehicles	5,383,432	750,785	(223,105)	5,911,112
Total Depreciable Capital Assets	118,555,293	1,967,038	(2,146,919)	118,375,412
Less Accumulated Depreciation for				
Buildings	(17,806,449)	(800,519)	151,766	(18,455,202)
Improvements Other than Buildings	(2,616,506)	(49,820)	0	(2,666,326)
Roads, Bridges, Culverts, and Traffic Signals	(26,057,295)	(1,763,593)	760,799	(27,060,089)
Machinery and Equipment	(2,232,470)	(111,105)	312,824	(2,030,751)
Vehicles	(3,534,916)	(440,017)	200,190	(3,774,743)
Total Accumulated Depreciation	(52,247,636)	(3,165,054)	1,425,579	(53,987,111)
Total Depreciable Capital Assets, Net	66,307,657	(1,198,016)	(721,340)	64,388,301
Governmental Activities Capital Assets, Net	\$79,819,913	(\$102,310)	(\$721,340)	\$78,996,263
	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Construction in Progress	0	398,205	0	398,205
Total Nondepreciable Capital Assets	177,568	398,205	0	575,773
Depreciable Capital Assets				
Buildings	12,202,307	0	0	12,202,307
Machinery and Equipment	472,949	0	0	472,949
Vehicles	268,391	30,134	0	298,525
Sewer Lines	3,359,713	0	0	3,359,713
Total Depreciable Capital Assets	16,303,360	30,134	0	16,333,494
Less Accumulated Depreciation for				
Buildings	(8,332,865)	(240,821)	0	(8,573,686)
Machinery and Equipment	(354,310)	(25,206)	0	(379,516)
Vehicles	(177,088)	(17,453)	0	(194,541)
Sewer Lines	(1,177,650)	(66,451)	0	(1,244,101)
Total Accumulated Depreciation	(10,041,913)	(349,931)	0	(10,391,844)
Total Depreciable Capital Assets, Net	6,261,447	(319,797)	0	5,941,650
Business-Type Activity Capital Assets, Net	\$6,439,015	\$78,408	\$0	\$6,517,423

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 11 - CAPITAL ASSETS (continued)

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$571,703
Judicial	8,666
Public Safety	296,986
Public Works	2,009,828
Health	190,217
Human Services	87,654
Depreciation Expense - Governmental Activities	\$3,165,054

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2019, the General Fund had an interfund receivable, in the amount of \$478,127; \$12,068 from the Job and Family Services Fund; \$25,983 from the Motor Vehicle Gasoline Tax Fund; \$15,116 from the Children Services Fund; \$25,507 from the Developmental Disabilities Fund, \$378,430 from other governmental funds, and \$21,023 from the Sewer District Fund. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

The Motor Vehicle Gasoline Tax Fund had an interfund receivable, in the amount of \$120 from the Development Disabilities Fund for services provided.

The Children Services Fund has an interfund receivable, in the amount of \$21,760; \$11,670 from the General Fund; \$6,071 from the Job and Family Services Fund; and \$4,019 from the Developmental Disabilities Fund for services provided.

Other governmental funds had an interfund receivable, in the amount of \$3,299; \$3,101 from the General Fund, \$134 from the Children Services Fund; \$32 from the Developmental Disabilities Fund; and \$32 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 \$161; \$103 from the Children Services Fund and \$58 from other governmental funds for services provided.

Interfund receivables in the General Fund, in the amount of \$91,032, will not be received within one year.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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) for the following coverage.

<u>CORSA</u>	
Property	\$135,245,779
General Liability	1,000,000
Commercial Crime	1,000,000
Boiler and Machinery	100,000,000
Excess Liability	10,000,000
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.

In 2019, 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, 2019:

Vendor	Contract Amount	Amount Paid as of 12/31/19	Outstanding Balance
NR Lee Restoration	\$607,294	\$271,814	\$335,480
Air Force One	581,080	264,049	317,031

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 14 - OTHER SIGNIFICANT COMMITMENTS (continued)

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2020 are as follows:

General Fund	\$719,476
Job and Family Services Fund	225,468
Children Services Fund	227,356
Developmental Disabilities Fund	559,977
Other Governmental Funds	1,993,375
Total	<u>\$3,725,652</u>

NOTE 15 - DEFINED BENEFIT PENSION PLAN

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset)/Net OPEB Liability

The net pension liability (asset) and the net OPEB liability reported on the statement of net position represent a liability to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions, between an employer and its employees, of salaries and benefits for employee services. Pensions/OPEB 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/OPEB liability (asset) represents the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) 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 these estimates 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 and OPEB.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

GASB Statements No. 68 and No. 75 assume 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 pension contributions to date have come solely from the employer (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contribution to provide for OPEB benefits. In addition, health care plan enrollees pay a portion of the health care cost in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within thirty years. If the pension amortization period exceeds thirty years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients.

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

The remainder of this note includes the required pension disclosures. See Note 16 for the required OPEB disclosures.

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 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 combination cost-sharing multiple-employer defined benefit/defined contribution pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. 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 in the traditional and combined plans 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 and combined plans as per the reduced benefits adopted by SB 343. (See the OPERS CAFR referenced above for additional information including requirements for reduced and unreduced benefits.)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Group A	Group B	Group C
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
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 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	Traditional Plan Formula: 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	Traditional Plan Formula: 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
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 years	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 years	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35 years
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 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	Traditional Plan Formula: 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	Traditional Plan Formula: 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 traditional plan benefit recipient has received benefits for twelve months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost of living adjustment on the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index capped at 3 percent.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Defined contribution plan benefits are established in the plan documents which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed plan participants must have attained the age of fifty-five, have money on deposit in the defined contribution plan, and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the member's contributions, vested employer contributions, and investment gains or losses resulting from the member's investment selections. Employer contributions and associated investment earnings vest over a five year period at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS account. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of the entire account balance net of taxes withheld, or a combination of these options.

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

	State and Local	Public Safety	Law Enforcement
2019 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0 %	**	***
2019 Actual Contribution Rates			
Employer			
Pension ****	14.0 %	18.1 %	18.1 %
Postemployment Health Care Benefits ****	0.0	0.0	0.0
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>

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** 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.

**** These pension and employer health care rates are for the traditional and combined plans. The employer contribution rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

For 2019, the County's contractually required contribution was \$2,700,766 for the traditional plan, \$67,558 for the combined plan, and \$53,890 for the member-directed plan. Of these amounts, \$298,704 is reported as an intergovernmental payable for the traditional plan, \$6,775 for the combined plan, and \$4,328 for the member-directed plan.

Pension Liability (Asset), Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension

The net pension liability (asset) for OPERS was measured as of December 31, 2018 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense.

	OPERS Traditional Plan	OPERS Combined Plan	Total
Proportion of the Net Pension Liability/Asset			
Current Measurement Date	0.13964400%	0.11773680%	
Prior Measurement Date	0.14270499%	0.11621394%	
Change in Proportionate Share	0.00306099%	0.00152286%	
Proportionate Share			
Net Pension Liability	\$38,245,661	\$0	\$38,245,661
Net Pension Asset	\$0	\$131,657	\$131,657
Pension Expense	\$8,259,211	\$37,244	\$8,296,455

Pension expense for the member-directed defined contribution plan was \$53,890 for 2019. The aggregate pension expense for all pension plans was \$8,350,345 for 2019.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources.

	OPERS Traditional Plan	OPERS Combined Plan	Total
Deferred Outflows of Resources			
Difference Between Expected and Actual Experience	\$1,765	\$0	\$1,765
Changes of Assumptions	3,329,379	29,404	3,358,783
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	5,191,006	28,361	5,219,367
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	19,567	5,641	25,208
County Contributions Subsequent to the Measurement Date	2,700,766	67,558	2,768,324
Total Deferred Outflows of Resources	\$11,242,483	\$130,964	\$11,373,447
Deferred Inflows of Resources			
Difference Between Expected and Actual Experience	502,188	53,774	555,962
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	357,083	1,168	358,251
Total Deferred Inflows of Resources	\$859,271	\$54,942	\$914,213

\$2,768,324 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 or increase in the net pension asset in 2020. 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 Traditional Plan	OPERS Combined Plan	Total
Year Ending December 31,			
2020	\$3,277,558	\$5,075	\$3,282,633
2021	1,509,115	(591)	1,508,524
2022	481,572	5	481,577
2023	2,414,201	8,886	2,423,087
2024	0	(2,773)	(2,773)
Thereafter	0	(2,138)	(2,138)
Total	\$7,682,446	\$8,464	\$7,690,910

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Actuarial Assumptions - OPERS

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.

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, 2018, using the following actuarial assumptions applied to all periods included in the measurement in accordance with GASB Statement No. 67. Key methods and assumptions used in the latest actuarial valuation reflecting experience study results prepared as of December 31, 2018, are presented below.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.15 percent simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	individual entry age	individual entry age

In October 2018, the OPERS Board adopted a change in the investment rate of return assumption reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

Preretirement mortality rates were based on the RP-2014 Employees Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees were based on the RP-2014 Disabled Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year were determined by applying the MP-2015 Mortality Improvement Scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

During 2018, OPERS managed investments in three investment portfolios; the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the traditional plan, the defined benefit component of the combined plan, and the annuitized accounts of the member-directed plan. Within the Defined Benefit 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 annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

The allocation of investment assets with the Defined Benefit 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 plans. The table below displays the Board approved asset allocation policy for 2018 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 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other Investments	18.00	5.50
Total	<u>100.00 %</u>	

Discount Rate - For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional and the combined plans. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional and the combined plans. 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 contractually required rates as actuarially determined. 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 for all three plans was applied to all periods of projected benefit payments to determine the total pension liability.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.2 percent) or one percentage point higher (8.2 percent) than the current rate.

	1% Decrease (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
County's Proportionate Share of the Net Pension Liability (Asset)			
OPERS Traditional Plan	\$56,499,962	\$38,245,661	\$23,076,171
OPERS Combined Plan	(\$43,563)	(\$131,657)	(\$195,443)

NOTE 16 - DEFINED BENEFIT OPEB PLANS

See Note 15 for a description of the net OPEB liability.

Plan Description - Ohio Public Employees Retirement System (OPERS)

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 a cost-sharing multiple-employer defined benefit postemployment health care trust which funds multiple health care plans including medical coverage, prescription drug coverage, and deposits to a health reimbursement arrangement to qualifying benefit recipients of both the traditional and combined pension plans. This trust is also used to fund health care for member-directed plan participants in the form of a retiree medical account (RMA). At retirement or refund, member-directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined pension plans must have twenty or more years of qualifying Ohio service credit with a minimum age of sixty or generally thirty years of qualifying service at any age. 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 Governmental Accounting Standards Board (GASB) Statement No. 75. (See the OPERS CAFR referenced below for additional information.)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 16 - DEFINED BENEFIT OPEB PLANS (continued)

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 allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by the OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, 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.

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, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contribution to health care for the traditional and combined pension plans.

The OPERS 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 employer contribution as a percentage of covered payroll deposited into the RMA for participants of the member-directed plan was 4 percent for 2019.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$17,245 for 2019. Of this amount, \$1,731 is reported as an intergovernmental payable.

OPEB Liability, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and the total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the respective retirement system relative to the contributions of all participating entities.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 16 - DEFINED BENEFIT OPEB PLANS (continued)

Following is information related to the proportionate share and OPEB expense.

	OPERS
Proportion of the Net OPEB Liability	
Current Measurement Date	0.13591280%
Prior Measurement Date	0.13940910%
Change in Proportionate Share	0.00349630%
Proportionate Share	
Net OPEB Liability	\$17,719,821
OPEB Expense	\$1,494,970

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources.

	OPERS
Deferred Outflows of Resources	
Difference Between Expected and Actual Experience	\$6,001
Changes of Assumptions	571,308
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	812,349
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	325
County Contributions Subsequent to the Measurement Date	17,245
Total Deferred Outflows of Resources	\$1,407,228
Deferred Inflows of Resources	
Difference Between Expected and Actual Experience	\$48,079
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	254,618
Total Deferred Inflows of Resources	\$302,697

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 16 - DEFINED BENEFIT OPEB PLANS (continued)

\$17,245 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows.

Year Ending December 31,	OPERS
2020	\$510,023
2021	38,044
2022	129,983
2023	409,236
Total	\$1,087,286

Actuarial Assumptions - OPERS

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.

Projections of health care costs 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 coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74.

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current Measurement Date	3.96 percent
Prior Measurement Date	3.85 percent
Investment Rate of Return	6 percent
Municipal Bond Rate	
Current Measurement Date	3.71 percent
Prior Measurement Date	3.31 percent
Health Care Cost Trend Rate	
Current Measurement Date	10 percent initial
Prior Measurement Date	3.25 percent ultimate in 2029
Prior Measurement Date	7.25 percent initial
Prior Measurement Date	3.25 percent ultimate in 2028
Actuarial Cost Method	individual entry age

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 16 - DEFINED BENEFIT OPEB PLANS (continued)

In October 2018, the OPERS Board adopted a change in the investment rate of return assumption reducing it from 6.5 percent to 6 percent. The change was effective beginning with the 2018 valuation.

Preretirement mortality rates were based on the RP-2014 Employees Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees were based on the RP-2014 Disabled Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year were determined by applying the MP-2015 Mortality Improvement Scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care 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.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Health Care portfolio includes assets for health care expenses for the traditional plan, the combined plan, and the member-directed plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made and health care related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 16 - DEFINED BENEFIT OPEB PLANS (continued)

The allocation of investment assets with the Health Care 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 continuing to offer a sustainable health care program for current and future retirees. OPERS primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board approved asset allocation policy for 2018 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	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other Investments	17.00	5.57
Total	100.00 %	

Discount Rate - A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of twenty year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the expected rate of return on the health care investment portfolio of 6 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through 2031 and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.96 percent) or one percentage point higher (4.96 percent) than the current rate.

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's Proportionate Share of the Net OPEB Liability	\$22,670,255	\$17,719,821	\$13,782,917

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 16 - DEFINED BENEFIT OPEB PLANS (continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using assumed trend rates and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1 percent lower or 1 percent higher than the current rate.

Retiree health care valuations use a health care cost trend assumption that changes over several years built into the assumption. The near term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not too distant future, the health plan cost trend will decrease to a level at or near wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$17,032,591	\$17,719,821	\$18,511,323

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.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 18 - LONG-TERM OBLIGATIONS

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

	Original Issue Date	Interest Rate	Original Issue Amount
General Obligation Bonds			
Various Purpose 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	2016	3 - 4	1,225,000
Ohio Public Works Commission Loans			
Fountain Place Wastewater Treatment Plant	2015	0	75,271
WWTP Sd #7	2017	0	48,188
Influent Screen Replacement	2016	0	60,812
University Drive	2010	0	116,217
Sewer South	2000	0	165,964

The County's long-term obligations activity for the year ended December 31, 2019, was as follows:

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
2016 Various Purpose Refunding	\$4,755,000	\$0	\$405,000	\$4,350,000	\$425,000
Bond Premium	457,806	0	38,230	419,576	0
Courthouse Improvement	1,050,000	0	40,000	1,010,000	40,000
Various Purpose Bonds	2,785,000	0	150,000	2,635,000	150,000
Total General Obligation Bonds	9,047,806	0	633,230	8,414,576	615,000
Loan from Direct Borrowings					
Ohio Public Works Commission	72,636	0	5,811	66,825	2,905
Net Pension Liability	22,111,257	15,178,263	0	37,289,520	0
Net OPEB Liability	14,951,903	2,324,922	0	17,276,825	0
Compensated Absences	1,624,635	1,068,181	825,419	1,867,397	532,062
Total Governmental Activities	\$47,808,237	\$18,571,366	\$1,464,460	\$64,915,143	\$1,149,967
	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019	Due Within One Year
<u>Business-Type Activity</u>					
General Obligation Bonds					
2016 Various Purpose Refunding	\$940,000	\$0	\$145,000	\$795,000	\$150,000
Bond Premium	66,482	0	10,255	56,227	0
Total General Obligation Bonds	\$1,006,482	0	155,255	851,227	150,000

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019	Due Within One Year
<u>Business-Type Activity</u> (continued)					
Loans from Direct Borrowings					
Ohio Public Works Commission	\$171,269	\$0	\$8,756	\$162,513	\$8,759
Net Pension Liability	276,391	679,750	0	956,141	0
Net OPEB Liability	186,898	256,098	0	442,996	0
Compensated Absences	21,268	35,495	20,051	36,712	16,528
Total Business-Type Activity	<u>\$1,662,308</u>	<u>\$971,343</u>	<u>\$184,062</u>	<u>\$2,449,589</u>	<u>\$175,287</u>

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 refunding general obligation bonds, in the amount of \$5,950,000. The refunding bond issue consisted of serial bonds, in the amount of \$5,545,000. The repayment of the bonds will be from transfers from the General Fund.

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.

For the general obligation bonds, \$1,465,000 of the outstanding balance, \$128,524 related premium, and \$59,623 related deferred charge on refunding 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.

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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 December 1, 2022, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$150,000 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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, \$435,000 of the outstanding balance was for items that were not capitalized.

Ohio Public Works Commission Loans

The Ohio Public Works Commission loans from direct borrowings 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 \$162,513, payable through January 2038. For the current year, principal paid and total net revenues were \$8,756 and (\$7,728), respectively.

For the OPWC loans, \$51,691 of the outstanding balance was for items that were not capitalized.

In the event of a default, (1) OPWC may apply late fees of 8 percent per year, (2) loans more than sixty days late will be turned over to the Attorney General's office for collection and, as provided by law, OPWC may require that such payment be taken from the County's share of the County undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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.

Net Pension/OPEB Liability

There is no repayment schedule for the net pension/OPEB liability; however, employer 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, Prison Reduction, Jail Reduction, Felony Delinquent Care and Custody, Web Check, Concealed Weapon Law, Justice Reinvestment, TCAP 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.

Compensated Absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, Child Support Enforcement, Real Estate Assessment, North Central Ohio Rehabilitation Center, Prison Reduction, Jail Reduction, Felony Delinquent Care and Custody, Web Check, Justice Reinvestment Grant, Dog and Kennel, Delinquent Real Estate Tax Assessment, Specialized Docket, Common Pleas Special Project, Litter Control and Recycling, and Law Library special revenue funds and the Sewer District enterprise fund.

The County's overall debt limitation was \$24,261,194 at December 31, 2019.

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

Year	General Obligation Bonds		OPWC Loan From Direct Borrowing
	Principal	Interest	Principal
2020	\$615,000	\$307,876	\$2,905
2021	635,000	289,524	5,811
2022	650,000	268,901	5,811
2023	675,000	247,824	5,811
2024	705,000	221,176	5,811
2025-2029	3,025,000	702,100	29,055
2030-2034	1,570,000	195,512	11,621
2035	120,000	3,900	0
	<u>\$7,995,000</u>	<u>\$2,236,813</u>	<u>\$66,825</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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		OPWC Loans From Direct Borrowings
	Principal	Interest	Principal
2020	\$150,000	\$27,200	\$8,759
2021	150,000	22,700	9,214
2022	160,000	18,200	9,215
2023	165,000	13,400	9,213
2024	170,000	6,800	9,215
2025-2029	0	0	46,066
2030-2034	0	0	46,066
2035-2038	0	0	24,765
	<u>\$795,000</u>	<u>\$88,300</u>	<u>\$162,513</u>

Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2019
Hospital Revenue Bonds Issued Prior to 1996	\$105,000,000	Not Known
Industrial Development Bond Ohio Air Quality Development	30,000,000	Not Known
Mortgage Revenue Bonds Hearthside Apartments	2,200,000	1,820,000
Revenue Bonds Cardinal One Portfolio	21,447,000	16,080,582
Avalon Lakes	8,950,000	7,690,000
Turning Point	900,000	679,944
United Church Homes	5,480,000	4,530,000

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 19 - INTERNAL BALANCES AND TRANSFERS

The County uses an internal proportionate share to allocate its net pension/OPEB liability (asset) and corresponding deferred outflows/inflows of resources and pension/OPEB expense to its various funds. This allocation creates a change in internal proportionate share. The effects of the internal proportionate share are eliminated from the pension/OPEB deferred outflows/inflows of resources in the governmental and business-type activities columns of the statement of net position except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the government-wide statement of net position thus allowing the total column to present the change in proportionate share for the County as a whole.

Eliminations made in the total column of the government-wide statement of net position include deferred outflows of resources and deferred inflows of resources for the governmental activities and for the business-type activity, in the amount of \$198,657 and \$122,871, for pension and OPEB respectively.

During 2019, the General Fund made transfers to the Job and Family Services special revenue fund and other governmental funds, in the amounts of \$173,177 and \$2,489,645, to subsidize various programs in other funds and to make debt payments when due.

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	\$91,032	\$0	\$0
Prepaid Items	218,824	0	0
Unclaimed Moneys	211,707	0	0
Total Nonspendable	521,563	0	0
Restricted for			
Job and Family Services Operations	0	665,647	0
Road, Bridge, and Ditch Repair/ Improvement	0	0	4,116,638
Total Restricted	0	665,647	4,116,638

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 20 - FUND BALANCE (continued)

Fund Balance	General	Job and Family Services	Motor Vehicle Gasoline Tax
Assigned for			
Document Recording	\$103,420	\$0	\$0
Projected Budget Shortage	1,598,545	0	0
Sheriff Operations	86,387	0	0
Underground Storage	9,900	0	0
Unpaid Obligations	503,271	0	0
Vehicle Titling	786,942	0	0
Total Assigned	3,088,465	0	0
Unassigned	4,855,747	0	0
Total Fund Balance	\$8,465,775	\$665,647	\$4,116,638

Fund Balance	Children Services	Developmental Disabilities	Other Governmental
Restricted for			
Capital Improvements	\$0	\$0	\$37,466
Child Support Enforcement	0	0	1,933,096
Children Services Operations	2,007,773	0	0
Court Operations	0	0	674,168
Delinquent Tax Collections	0	0	103,821
Developmental Disabilities Operations	0	7,641,178	1,834,691
Dog and Kennel Operations	0	0	189,208
Domestic Shelter	0	0	6,630
E911 Operations	0	0	74,493
Economic Development	0	0	20,525
Juvenile Detention Operations	0	0	169,777
Litter Control	0	0	5,065
Mental Health	0	0	43,664
Probation Activities	0	0	1,058,836
Prosecutor Operations	0	0	17,926

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 20 - FUND BALANCE (continued)

Fund Balance	Children Services	Developmental Disabilities	Other Governmental
Restricted for (continued)			
Real Estate Assessment	\$0	\$0	\$526,872
Road, Bridge, and Ditch Repair/ Improvement	0	0	1,526,759
Senior Citizens	0	0	34,932
Sheriff Operations	0	0	1,148,881
Voter Registration	0	0	23,206
Total Restricted	<u>2,007,773</u>	<u>7,641,178</u>	<u>9,430,016</u>
Assigned for			
Capital Improvements	0	0	1,357,386
Debt Service	0	0	94,110
Total Assigned	<u>0</u>	<u>0</u>	<u>1,451,496</u>
Unassigned (Deficit)	<u>0</u>	<u>0</u>	<u>(73,787)</u>
Total Fund Balance	<u>\$2,007,773</u>	<u>\$7,641,178</u>	<u>\$10,807,725</u>

The County has established a General Fund budget stabilization arrangement by resolution pursuant to Ohio Revised Code Section 5705.13 to stabilize against cyclical changes in revenues. The stabilization arrangement does not meet the criteria to be classified as restricted or committed. The County did not identify any requirements for additions to the stabilization amount or conditions under which amounts can be spent other than upon approval by the County Commissioners. The balance in the reserve at December 31, 2019, was \$1,000,000.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 21 - JOINT VENTURES (continued)

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 2019, the County contributed tax revenues of \$997,695 which represents 22 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, 2019. 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 2019, \$48,414 in contributions was made by the Marion County Board of DD to Northland Homes and Properties, Inc. for operational costs.

The Corporation is a joint venture between the counties because of the potential liability of the housing loans upon the Corporation's default on the loans or dissolution. Upon dissolution of the Corporation, the Board of Trustees shall distribute all remaining assets of the operation to the participating County Boards of DD. Information can be obtained from Northland Homes and Properties, Inc., 685 Delaware Avenue, Suite 112, Marion, Ohio 43302.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 2019, 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 2019, 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, 235 North Toussaint South Road, Oak Harbor, Ohio 43449.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 24 - 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, 2019, to December 31, 2019, 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 25 - SUBSEQUENT EVENTS

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods for the County. The County's investment portfolio and the investments of the pension and other employee benefit plans in which the County participates fluctuate with market conditions, and due to market volatility, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact of the County's future operating costs, revenues, and the amount of any recovery from emergency funding, either federal or state, cannot be estimated.

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 Six Years (1)

	2019	2018	2017	2016
County's Proportion of the Net Pension Liability	0.13964400%	0.14270499%	0.14465400%	0.14666400%
County's Proportionate Share of the Net Pension Liability	\$38,245,661	\$22,387,648	\$32,848,464	\$25,404,053
County's Covered Payroll	\$18,479,568	\$18,310,633	\$18,189,908	\$18,024,804
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	206.96%	122.27%	180.59%	140.94%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%

(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.

See Accompanying Notes to the Required Supplementary Information

2015	2014
0.14324600%	0.14324600%
\$17,277,068	\$16,886,837
\$17,140,420	\$17,245,135
100.80%	97.92%
86.45%	86.36%

Marion County, Ohio
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net Pension Asset
 Ohio Public Employees Retirement System - Combined Plan
 Last Two Years (1)

	2019	2018
County's Proportion of the Net Pension Asset	0.11773680%	0.11621394%
County's Proportionate Share of the Net Pension Asset	\$131,657	\$158,205
County's Covered Payroll	\$507,264	\$472,823
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-25.95%	-33.46%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

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

See Accompanying Notes to the Required Supplementary Information

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

	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.13591280%	0.13940910%	0.13940000%
County's Proportionate Share of the Net OPEB Liability	\$17,719,821	\$15,138,801	\$14,079,874
County's Covered Payroll	\$19,344,232	\$19,212,156	\$19,104,241
County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	91.60%	78.80%	73.70%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 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.

See Accompanying Notes to the Required Supplementary Information

Marion County, Ohio
 Required Supplementary Information
 Schedule of the County's Contributions
 Ohio Public Employees Retirement System
 Last Seven Years (1)

	2019	2018	2017
Net Pension Liability - Traditional Plan			
Contractually Required Contribution	\$2,700,766	\$2,660,622	\$2,449,680
Contributions in Relation to the Contractually Required Contribution	<u>(2,700,766)</u>	<u>(2,660,622)</u>	<u>(2,449,680)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$18,723,067	\$18,479,568	\$18,310,633
Contributions as a Percentage of Covered Payroll	<u>14.42%</u>	<u>14.40%</u>	<u>13.38%</u>
Net Pension Liability - Combined Plan			
Contractually Required Contribution	\$67,558	\$71,017	\$61,467
Contributions in Relation to the Contractually Required Contribution	<u>(67,558)</u>	<u>(71,017)</u>	<u>(61,467)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$482,557	\$507,264	\$472,823
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>
Net Pension Liability - OPEB Plan (2)			
Contractually Required Contribution	\$17,245	\$14,296	\$204,983
Contributions in Relation to the Contractually Required Contribution	<u>(17,245)</u>	<u>(14,296)</u>	<u>(204,983)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (3)	\$19,636,749	\$19,344,232	\$19,212,156
OPEB Contributions as a Percentage of Covered Payroll	<u>0.09%</u>	<u>0.07%</u>	<u>1.07%</u>

(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.

(2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(3) The OPEB plan includes the members from the traditional plan, the combined plan, and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See Accompanying Notes to the Required Supplementary Information

2016	2015	2014	2013
\$2,244,909	\$2,218,335	\$2,110,103	\$2,299,084
(2,244,909)	(2,218,335)	(2,110,103)	(2,299,084)
\$0	\$0	\$0	\$0
\$18,189,808	\$18,024,804	\$17,140,420	\$17,245,135
12.34%	12.31%	12.31%	13.33%
\$61,201	\$68,703	\$62,110	\$54,783
(61,201)	(68,703)	(62,110)	(54,783)
\$0	\$0	\$0	\$0
\$510,008	\$572,525	\$517,583	\$421,408
12.00%	12.00%	12.00%	13.00%
\$390,173			
(390,173)			
\$0			
\$19,104,241			
2.04%			

Marion County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Assumptions - OPERS Pension - Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2017 and in 2016 and prior are presented below.

	<u>2019</u>	<u>2017</u>	<u>2016 and Prior</u>
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA			
Pre-January 7, 2013	3 percent simple	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple	3 percent simple	3 percent simple
	through 2018, then	through 2018, then	through 2018, then
	2.15 percent simple	2.15 percent simple	2.8 percent simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age	individual entry age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant Mortality Table. For males, healthy annuitant mortality tables were used adjusted for mortality improvements back to the observation period base of 2006 and then established the base year as 2015. For females, healthy annuitant mortality tables were used adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled Mortality Table adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables were determined by applying the MP-2015 Mortality Improvement Scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates 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.

Changes in Assumptions - OPERS Pension - Combined Plan

For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions - OPERS OPEB

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent initial, 3.25 percent ultimate in 2029.

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent. For 2018, the health care cost trend rate was 7.25 percent initial, 3.25 percent ultimate in 2028.

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.

Mental Health Fund - To account for a voted county-wide property tax levy restricted for Marion County's contribution to the Marion-Crawford Alcohol, Drug Addiction, and Mental Health Services Board.

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

(continued)

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

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

Nonmajor Debt Service Fund

The debt service fund is used to account for resources that are assigned to expenditures for debt principal, interest, and related costs.

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 transfers and other resources assigned for building capital improvements and the acquisition of equipment.

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

Marca Fund - To account for a property tax levy and other resources 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 and other resources restricted for the construction of roads and bridges.

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

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 and other resources restricted for the construction of infrastructure and the retirement of related debt.

Marion County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,945,530	\$107,746	\$5,356,422	\$11,409,698
Cash and Cash Equivalents in Segregated Accounts	4,406	0	0	4,406
Accounts Receivable	8,854	0	0	8,854
Due from Other Governments	1,741,612	0	15,133	1,756,745
Interfund Receivable	3,299	0	0	3,299
Property Taxes Receivable	1,814,931	0	328,597	2,143,528
Payment in Lieu of Taxes Receivable	0	0	631,581	631,581
Special Assessments Receivable	79,958	0	60,115	140,073
Total Assets	<u>\$9,598,590</u>	<u>\$107,746</u>	<u>\$6,391,848</u>	<u>\$16,098,184</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$85,304	\$0	\$0	\$85,304
Accounts Payable	167,639	0	91,168	258,807
Contracts Payable	147	0	431,445	431,592
Due to Other Governments	16,987	0	0	16,987
Interfund Payable	38,043	13,636	326,841	378,520
Retainage Payable	0	0	25,845	25,845
Accrued Interest Payable	0	0	1,993	1,993
Total Liabilities	<u>308,120</u>	<u>13,636</u>	<u>877,292</u>	<u>1,199,048</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	1,630,976	0	299,322	1,930,298
Payment in Lieu of Taxes	0	0	631,581	631,581
Unavailable Revenue	1,425,009	0	104,523	1,529,532
Total Deferred Inflows of Resources	<u>3,055,985</u>	<u>0</u>	<u>1,035,426</u>	<u>4,091,411</u>
<u>Fund Balances</u>				
Restricted	6,234,485	0	3,195,531	9,430,016
Assigned	0	94,110	1,357,386	1,451,496
Unassigned (Deficit)	0	0	(73,787)	(73,787)
Total Fund Balances	<u>6,234,485</u>	<u>94,110</u>	<u>4,479,130</u>	<u>10,807,725</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$9,598,590</u>	<u>\$107,746</u>	<u>\$6,391,848</u>	<u>\$16,098,184</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Child Support Enforcement	Senior Services	Real Estate Assessment	Mental Health
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,985,520	\$34,932	\$544,557	\$43,664
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	20,286	44,777	0	55,971
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	806,636	0	1,008,295
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$2,005,806</u>	<u>\$886,345</u>	<u>\$544,557</u>	<u>\$1,107,930</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$15,699	\$0	\$8,075	\$0
Accounts Payable	23,000	0	8,470	0
Contracts Payable	0	0	0	0
Due to Other Governments	2,415	0	1,240	0
Interfund Payable	13,404	0	2,082	0
Total Liabilities	<u>54,518</u>	<u>0</u>	<u>19,867</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	724,878	0	906,098
Unavailable Revenue	18,192	126,535	0	158,168
Total Deferred Inflows of Resources	<u>18,192</u>	<u>851,413</u>	<u>0</u>	<u>1,064,266</u>
<u>Fund Balances</u>				
Restricted	<u>1,933,096</u>	<u>34,932</u>	<u>524,690</u>	<u>43,664</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$2,005,806</u>	<u>\$886,345</u>	<u>\$544,557</u>	<u>\$1,107,930</u>

North Central Ohio Rehabilitation Center	Other Public Safety	Other	Total
\$225,418	\$1,830,847	\$1,280,592	\$5,945,530
0	4,406	0	4,406
24	3,627	5,203	8,854
712,109	902,122	6,347	1,741,612
0	2,958	341	3,299
0	0	0	1,814,931
0	0	79,958	79,958
<u>\$937,551</u>	<u>\$2,743,960</u>	<u>\$1,372,441</u>	<u>\$9,598,590</u>
\$27,511	\$21,355	\$12,664	\$85,304
12,627	76,744	46,798	167,639
0	147	0	147
4,235	7,149	1,948	16,987
13,852	5,725	2,980	38,043
<u>58,225</u>	<u>111,120</u>	<u>64,390</u>	<u>308,120</u>
0	0	0	1,630,976
<u>709,549</u>	<u>328,343</u>	<u>84,222</u>	<u>1,425,009</u>
<u>709,549</u>	<u>328,343</u>	<u>84,222</u>	<u>3,055,985</u>
<u>169,777</u>	<u>2,304,497</u>	<u>1,223,829</u>	<u>6,234,485</u>
<u>\$937,551</u>	<u>\$2,743,960</u>	<u>\$1,372,441</u>	<u>\$9,598,590</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$1,890,368	\$264,173	\$1,841,041	\$43,350	\$525,899
Due from Other Governments	0	0	15,133	0	0
Property Taxes Receivable	0	0	328,597	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	60,115	0	0	0
	<u>0</u>	<u>60,115</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$1,890,368</u>	<u>\$324,288</u>	<u>\$2,184,771</u>	<u>\$43,350</u>	<u>\$525,899</u>
<u>Liabilities</u>					
Accounts Payable	\$84,818	\$0	\$6,350	\$0	\$0
Contracts Payable	423,232	8,213	0	0	0
Interfund Payable	0	326,841	0	0	0
Retainage Payable	24,932	913	0	0	0
Accrued Interest Payable	0	1,993	0	0	0
	<u>0</u>	<u>1,993</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>532,982</u>	<u>337,960</u>	<u>6,350</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>					
Property Taxes	0	0	299,322	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	0	60,115	44,408	0	0
	<u>0</u>	<u>60,115</u>	<u>44,408</u>	<u>0</u>	<u>0</u>
Total Deferred Inflows of Resources	<u>0</u>	<u>60,115</u>	<u>343,730</u>	<u>0</u>	<u>0</u>
<u>Fund Balances</u>					
Restricted	0	0	1,834,691	43,350	525,899
Assigned	1,357,386	0	0	0	0
Unassigned (Deficit)	0	(73,787)	0	0	0
	<u>0</u>	<u>(73,787)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances (Deficit)	<u>1,357,386</u>	<u>(73,787)</u>	<u>1,834,691</u>	<u>43,350</u>	<u>525,899</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,890,368</u>	<u>\$324,288</u>	<u>\$2,184,771</u>	<u>\$43,350</u>	<u>\$525,899</u>

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$13,765	\$37,466	\$740,360	\$5,356,422
0	0	0	15,133
0	0	0	328,597
0	0	631,581	631,581
0	0	0	60,115
<u>\$13,765</u>	<u>\$37,466</u>	<u>\$1,371,941</u>	<u>\$6,391,848</u>
\$0	\$0	\$0	\$91,168
0	0	0	431,445
0	0	0	326,841
0	0	0	25,845
0	0	0	1,993
<u>0</u>	<u>0</u>	<u>0</u>	<u>877,292</u>
0	0	0	299,322
0	0	631,581	631,581
0	0	0	104,523
<u>0</u>	<u>0</u>	<u>631,581</u>	<u>1,035,426</u>
13,765	37,466	740,360	3,195,531
0	0	0	1,357,386
0	0	0	(73,787)
<u>13,765</u>	<u>37,466</u>	<u>740,360</u>	<u>4,479,130</u>
<u>\$13,765</u>	<u>\$37,466</u>	<u>\$1,371,941</u>	<u>\$6,391,848</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, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,572,221	\$0	\$287,280	\$1,859,501
Payment in Lieu of Taxes	0	60,373	509,825	570,198
Special Assessments	155,547	0	71,597	227,144
Charges for Services	1,288,936	0	0	1,288,936
Licenses and Permits	159,574	0	0	159,574
Fines and Forfeitures	650,470	0	0	650,470
Intergovernmental	5,505,461	19,713	440,554	5,965,728
Interest	407	0	0	407
Other	559,670	0	240,286	799,956
Total Revenues	9,892,286	80,086	1,549,542	11,521,914
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	1,128,666	33,458	0	1,162,124
Judicial	439,632	0	0	439,632
Public Safety	4,023,923	0	0	4,023,923
Public Works	213,852	0	880,241	1,094,093
Health	1,213,703	0	38,024	1,251,727
Human Services	1,939,625	0	0	1,939,625
Capital Outlay	0	0	2,079,559	2,079,559
Debt Service				
Principal Retirement	0	490,000	110,811	600,811
Interest and Fiscal Charges	0	263,462	65,194	328,656
Total Expenditures	8,959,401	786,920	3,173,829	12,920,150
Excess of Revenues Over (Under) Expenditures	932,885	(706,834)	(1,624,287)	(1,398,236)
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	315,000	315,000
Transfers - In	66,846	724,683	1,698,116	2,489,645
Total Other Financing Sources	66,846	724,683	2,013,116	2,804,645
Changes in Fund Balances	999,731	17,849	388,829	1,406,409
Fund Balances Beginning of Year	5,234,754	76,261	4,090,301	9,401,316
Fund Balances End of Year	<u>\$6,234,485</u>	<u>\$94,110</u>	<u>\$4,479,130</u>	<u>\$10,807,725</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Child Support Enforcement	Senior Services	Real Estate Assessment	Mental Health
<u>Revenues</u>				
Property Taxes	\$0	\$698,765	\$0	\$873,456
Special Assessments	0	0	0	0
Charges for Services	0	0	704,171	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	5	0
Intergovernmental	1,234,989	90,212	0	119,167
Interest	0	0	0	0
Other	4,561	0	122,766	0
Total Revenues	<u>1,239,550</u>	<u>788,977</u>	<u>826,942</u>	<u>992,623</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	777,638	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	997,695
Human Services	1,146,043	793,582	0	0
Total Expenditures	<u>1,146,043</u>	<u>793,582</u>	<u>777,638</u>	<u>997,695</u>
Excess of Revenues Over (Under) Expenditures	93,507	(4,605)	49,304	(5,072)
<u>Other Financing Sources</u>				
Transfers - In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	93,507	(4,605)	49,304	(5,072)
Fund Balances Beginning of Year	<u>1,839,589</u>	<u>39,537</u>	<u>475,386</u>	<u>48,736</u>
Fund Balances End of Year	<u>\$1,933,096</u>	<u>\$34,932</u>	<u>\$524,690</u>	<u>\$43,664</u>

North Central Ohio Rehabilitation Center	Other Public Safety	Other	Total
\$0	\$0	\$0	\$1,572,221
0	0	155,547	155,547
0	131,191	453,574	1,288,936
0	0	159,574	159,574
0	531,817	118,648	650,470
1,549,934	2,332,577	178,582	5,505,461
0	221	186	407
54,746	183,153	194,444	559,670
<u>1,604,680</u>	<u>3,178,959</u>	<u>1,260,555</u>	<u>9,892,286</u>
0	0	351,028	1,128,666
0	0	439,632	439,632
1,564,927	2,458,996	0	4,023,923
0	0	213,852	213,852
0	0	216,008	1,213,703
0	0	0	1,939,625
<u>1,564,927</u>	<u>2,458,996</u>	<u>1,220,520</u>	<u>8,959,401</u>
39,753	719,963	40,035	932,885
0	8,632	58,214	66,846
39,753	728,595	98,249	999,731
130,024	1,575,902	1,125,580	5,234,754
<u>\$169,777</u>	<u>\$2,304,497</u>	<u>\$1,223,829</u>	<u>\$6,234,485</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Revenues</u>					
Property Taxes	\$0	\$0	\$287,280	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Special Assessments	0	71,597	0	0	0
Intergovernmental	15,021	0	33,705	0	141,828
Other	67,888	4,595	54,149	0	113,654
Total Revenues	82,909	76,192	375,134	0	255,482
<u>Expenditures</u>					
Current					
Public Works	0	267,088	0	0	92,833
Health	0	0	38,024	0	0
Capital Outlay	1,829,006	0	0	0	0
Debt Service					
Principal Retirement	0	0	0	5,811	0
Interest and Fiscal Charges	222	2,809	0	0	0
Total Expenditures	1,829,228	269,897	38,024	5,811	92,833
Excess of Revenues Over (Under) Expenditures	(1,746,319)	(193,705)	337,110	(5,811)	162,649
<u>Other Financing Sources</u>					
Sale of Capital Assets	0	0	315,000	0	0
Transfers - In	1,656,222	41,894	0	0	0
Total Other Financing Sources	1,656,222	41,894	315,000	0	0
Changes in Fund Balances	(90,097)	(151,811)	652,110	(5,811)	162,649
Fund Balances Beginning of Year	1,447,483	78,024	1,182,581	49,161	363,250
Fund Balances (Deficit) End of Year	<u>\$1,357,386</u>	<u>(\$73,787)</u>	<u>\$1,834,691</u>	<u>\$43,350</u>	<u>\$525,899</u>

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$0	\$0	\$0	\$287,280
0	0	509,825	509,825
0	0	0	71,597
0	0	250,000	440,554
0	0	0	240,286
<u>0</u>	<u>0</u>	<u>759,825</u>	<u>1,549,542</u>
0	0	520,320	880,241
0	0	0	38,024
250,553	0	0	2,079,559
0	0	105,000	110,811
0	0	62,163	65,194
<u>250,553</u>	<u>0</u>	<u>687,483</u>	<u>3,173,829</u>
<u>(250,553)</u>	<u>0</u>	<u>72,342</u>	<u>(1,624,287)</u>
0	0	0	315,000
0	0	0	1,698,116
0	0	0	2,013,116
(250,553)	0	72,342	388,829
<u>264,318</u>	<u>37,466</u>	<u>668,018</u>	<u>4,090,301</u>
<u>\$13,765</u>	<u>\$37,466</u>	<u>\$740,360</u>	<u>\$4,479,130</u>

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Marion County, Ohio
Combining Statements - Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds.

Custodial Funds

Sheriff Sales Fund - To account for proceeds and expenditures associated with the sheriff's foreclosure sales.

County Court Fund - To account for the collection and distribution of court fees and fines to various agencies, excluding Marion County.

Undivided Tax Fund - To account for the collection and distribution of various taxes. These taxes are periodically apportioned to subdivisions in the County, excluding Marion County.

Regional Planning Commission Fund - To account for the funds of Marion County Regional Planning Commission for which the County Auditor is the fiscal agent.

Soil and Water Fund - To account for the Marion County Soil and Water Conservation District for which the County Auditor is the fiscal agent.

Board of Health Fund - To account for the funds of the Marion County General Health District for which the County Auditor serves as fiscal agent.

Emergency Planning Fund - To account for resources from the State Emergency Response Commission used for developing, preparing, reviewing, exercising, or revising chemical emergency response and preparedness plans and awareness and education programs in the County. The County Auditor is the fiscal agent.

Family and Children First Fund - To account the Family and Children First Council for which the County Auditor is the fiscal agent.

Park District Fund - To account for the funds of the Marion County Park District for which the County Auditor serves as fiscal agent.

Marion-Crawford Mental Health Board Fund - To account for the funds of Marion-Crawford Alcohol, Drug Addiction, and Mental Health Service Board for which the County Auditor serves as fiscal agent.

Marion-Hardin Corrections Commission Fund - To account for the funds of Marion-Hardin Corrections Commission for which the County Auditor serves as fiscal agent.

Sewer Billing Collections Fund - To account for the collection and distribution of sewer fees on behalf of subdivisions in the County, excluding Marion County.

Ohio Elections Commission Fee Fund - To account for fees collected by the County Board of Elections for the benefit of the State of Ohio.

Port Authority Fund - To account for the funds of Marion Port Authority for which the County Auditor serves as fiscal agent.

Marion County, Ohio
Combining Statements - Fiduciary Funds

Custodial Funds
(continued)

Housing Trust Fund - To account for fees collected by the County Recorder for the benefit of the State of Ohio.

Clearwater Council of Government Fund - To account for collection and distribution of resources for the benefit of Clearwater Council of Government employees.

Sex Offender Registration Fund - To account for fees collected by the County Sheriff for the benefit of the State of Ohio.

Disaster Services Fund - To account for collection and distribution of resources for Marion County EMA for which the County Auditor serves as fiscal agent.

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

	Sheriff Sales	County Court	Undivided Tax	Regional Planning Commission
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$2,948,475	\$58,222
Cash and Cash Equivalents in Segregated Accounts	113,604	1,525,473	0	0
Due from Other Governments	0	0	2,719,069	0
Property Taxes Receivable	0	0	48,491,759	0
Special Assessments Receivable	0	0	3,896,792	0
Total Assets	113,604	1,525,473	58,056,095	58,222
<u>Liabilities</u>				
Due to Other Governments	0	0	2,948,475	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	41,195,913	0
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	\$113,604	\$1,525,473	\$13,911,707	\$58,222

(continued)

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019
(continued)

	Soil and Water	Board of Health	Emergency Planning	Family and Children First
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$90,797	\$1,055,039	\$32,640	\$151,424
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	90,797	1,055,039	32,640	151,424
<u>Liabilities</u>				
Due to Other Governments	0	0	0	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	\$90,797	\$1,055,039	\$32,640	\$151,424
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Park District	Marion-Crawford Mental Health Board	Marion-Hardin Corrections Commission	Sewer Billing Collections	Ohio Elections Commission Fee	Port Authority	Housing Trust
\$81,820	\$4,616,893	\$512,159	\$20,061	\$535	\$12,109	\$69,665
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
81,820	4,616,893	512,159	20,061	535	12,109	69,665
0	0	0	20,061	535	0	69,665
0	0	0	0	0	0	0
<u>\$81,820</u>	<u>\$4,616,893</u>	<u>\$512,159</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,109</u>	<u>\$0</u>

(continued)

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019
(continued)

	Clearwater Council of Government	Sex Offender Registration	Disaster Services	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$123,527	\$300	\$62,131	\$9,835,797
Cash and Cash Equivalents in Segregated Accounts	0	0	0	1,639,077
Due from Other Governments	0	0	0	2,719,069
Property Taxes Receivable	0	0	0	48,491,759
Special Assessments Receivable	0	0	0	3,896,792
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	123,527	300	62,131	66,582,494
<u>Liabilities</u>				
Due to Other Governments	123,527	300	0	3,162,563
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	41,195,913
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	\$0	\$0	\$62,131	\$22,224,018
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Marion County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

	Sheriff Sales	County Court	Undivided Tax	Regional Planning Commission
<u>Additions</u>				
Intergovernmental	\$0	\$0	\$6,063,180	\$0
Amounts Received as Fiscal Agent	0	0	0	279,750
Amounts Received for Individuals	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	11,342,258	0	0
Fines and Forfeitures for Other Governments	0	175,857	0	0
Property Tax Collections for Other Governments	0	0	38,928,238	0
Special Assessments Collections for Other Governments	0	0	1,774,325	0
Sheriff Sales Collections for Others	692,289	0	0	0
Total Additions	692,289	11,518,115	46,765,743	279,750
<u>Deductions</u>				
Distributions of State Funds to Other Governments	0	0	6,259,305	0
Distributions as Fiscal Agent	0	0	0	273,643
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	11,045,865	0	0
Fines and Forfeitures Distributions to Other Governments	0	171,064	0	0
Property Tax Distributions to Other Governments	0	0	41,676,330	0
Special Assessments Distributions to Other Governments	0	0	1,346,762	0
Sheriff Sales Distributions to Others	710,626	0	0	0
Total Deductions	710,626	11,216,929	49,282,397	273,643
Net Increase (Decrease) in Fiduciary Net Position	(18,337)	301,186	(2,516,654)	6,107
Net Position Beginning of Year	131,941	1,224,287	16,428,361	52,115
Net Position End of Year	\$113,604	\$1,525,473	\$13,911,707	\$58,222

(continued)

Marion County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019
(continued)

	Soil and Water	Board of Health	Emergency Planning	Family and Children First
<u>Additions</u>				
Intergovernmental	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	164,863	2,712,441	20,515	325,578
Amounts Received for Individuals	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
Total Additions	164,863	2,712,441	20,515	325,578
<u>Deductions</u>				
Distributions of State Funds to Other Governments	0	0	0	0
Distributions as Fiscal Agent	159,445	2,823,888	17,552	453,129
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
Total Deductions	159,445	2,823,888	17,552	453,129
Net Increase (Decrease) in Fiduciary Net Position	5,418	(111,447)	2,963	(127,551)
Net Position Beginning of Year	85,379	1,166,486	29,677	278,975
Net Position End of Year	\$90,797	\$1,055,039	\$32,640	\$151,424

Park District	Marion-Crawford Mental Health Board	Marion-Hardin Corrections Commission	Sewer Billing Collections	Ohio Elections Commission Fee	Port Authority	Housing Trust
\$0	\$0	\$0	\$0	\$0	\$0	\$0
80,609	4,614,805	4,716,285	0	0	0	0
0	0	0	0	0	0	0
0	0	0	388,985	3,130	0	234,260
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
80,609	4,614,805	4,716,285	388,985	3,130	0	234,260
0	0	0	0	0	0	0
66,143	4,596,808	4,621,328	0	0	5,789	0
0	0	0	0	0	0	0
0	0	0	407,987	3,150	0	293,632
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
66,143	4,596,808	4,621,328	407,987	3,150	5,789	293,632
14,466	17,997	94,957	(19,002)	(20)	(5,789)	(59,372)
67,354	4,598,896	417,202	19,002	20	17,898	59,372
\$81,820	\$4,616,893	\$512,159	\$0	\$0	\$12,109	\$0

(continued)

Marion County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019
(continued)

	Clearwater Council of Government	Sex Offender Registration	Disaster Services	Total
<u>Additions</u>				
Intergovernmental	\$0	\$0	\$0	\$6,063,180
Amounts Received as Fiscal Agent	0	0	101,244	13,016,090
Amounts Received for Individuals	1,114,512	0	0	1,114,512
Licenses, Permits, and Fees for Other Governments	0	300	0	11,968,933
Fines and Forfeitures for Other Governments	0	0	0	175,857
Property Tax Collections for Other Governments	0	0	0	38,928,238
Special Assessments Collections for Other Governments	0	0	0	1,774,325
Sheriff Sales Collections for Others	0	0	0	692,289
Total Additions	1,114,512	300	101,244	73,733,424
<u>Deductions</u>				
Distributions of State Funds to Other Governments	0	0	0	6,259,305
Distributions as Fiscal Agent	0	0	114,260	13,131,985
Distributions to Individuals	1,240,519	0	0	1,240,519
Licenses, Permits, and Fees Distributions to Other Governments	0	400	0	11,751,034
Fines and Forfeitures Distributions to Other Governments	0	0	0	171,064
Property Tax Distributions to Other Governments	0	0	0	41,676,330
Special Assessments Distributions to Other Governments	0	0	0	1,346,762
Sheriff Sales Distributions to Others	0	0	0	710,626
Total Deductions	1,240,519	400	114,260	76,287,625
Net Increase (Decrease) in Fiduciary Net Position	(126,007)	(100)	(13,016)	(2,554,201)
Net Position Beginning of Year	126,007	100	75,147	24,778,219
Net Position End of Year	\$0	\$0	\$62,131	\$22,224,018

**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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,407,500	\$2,407,500	\$2,411,931	\$4,431
Sales Taxes	11,500,000	12,100,000	12,368,137	268,137
Charges for Services	3,566,530	3,630,170	3,732,965	102,795
Licenses and Permits	10,490	10,490	10,244	(246)
Fines and Forfeitures	181,000	181,000	156,166	(24,834)
Intergovernmental	2,323,865	2,416,957	2,595,976	179,019
Interest	432,000	432,000	888,910	456,910
Other	879,336	1,142,709	1,569,975	427,266
Total Revenues	21,300,721	22,320,826	23,734,304	1,413,478
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	373,294	365,907	365,907	0
Fringe Benefits	57,674	70,319	67,485	2,834
Materials and Supplies	4,432	3,494	3,262	232
Contractual Services	22,813	72,503	70,027	2,476
Other	229,097	229,405	229,114	291
Total County Commissioners	687,310	741,628	735,795	5,833
Auditor				
Personal Services	312,259	317,381	317,346	35
Fringe Benefits	48,244	63,846	57,936	5,910
Materials and Supplies	6,000	4,710	4,710	0
Contractual Services	100	0	0	0
Other	102,494	103,572	74,782	28,790
Total Auditor	469,097	489,509	454,774	34,735
Treasurer				
Personal Services	154,655	154,655	149,835	4,820
Fringe Benefits	23,894	33,864	29,583	4,281
Materials and Supplies	18,500	24,100	24,100	0
Contractual Services	1,500	1,500	1,000	500
Other	4,000	4,900	4,865	35
Total Treasurer	202,549	219,019	209,383	9,636
Prosecutor				
Personal Services	908,729	906,878	882,734	24,144
Fringe Benefits	151,297	162,682	144,691	17,991
Materials and Supplies	12,706	14,247	11,195	3,052
Contractual Services	67,611	25,554	10,622	14,932
Capital Outlay	725	1,228	469	759
Other	43,976	69,076	50,085	18,991
Total Prosecutor	1,185,044	1,179,665	1,099,796	79,869

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Data Processing Board				
Personal Services	\$139,369	\$140,768	\$140,688	\$80
Fringe Benefits	21,533	23,744	22,981	763
Materials and Supplies	3,222	3,222	3,000	222
Contractual Services	64,737	71,712	71,712	0
Other	15,581	14,182	14,182	0
Total Data Processing Board	244,442	253,628	252,563	1,065
Board of Elections				
Personal Services	246,649	260,543	255,577	4,966
Fringe Benefits	37,578	74,587	67,833	6,754
Materials and Supplies	26,448	43,497	36,992	6,505
Contractual Services	185,606	200,596	199,042	1,554
Capital Outlay	6,886	10,798	9,002	1,796
Other	11,500	8,500	8,500	0
Total Board of Elections	514,667	598,521	576,946	21,575
Maintenance and Operation				
Personal Services	198,806	197,424	197,424	0
Fringe Benefits	30,716	40,556	37,143	3,413
Materials and Supplies	15,990	20,622	20,576	46
Contractual Services	34,672	33,378	31,837	1,541
Capital Outlay	0	729	729	0
Other	0	2,348	2,348	0
Total Maintenance and Operation	280,184	295,057	290,057	5,000
Recorder				
Personal Services	184,902	185,764	185,764	0
Fringe Benefits	28,568	32,598	32,117	481
Materials and Supplies	1,254	1,254	1,254	0
Contractual Services	6,323	7,673	7,650	23
Capital Outlay	3,066	3,066	2,000	1,066
Other	56,350	56,400	47,603	8,797
Total Recorder	280,463	286,755	276,388	10,367
Postage				
Materials and Supplies	150,398	178,033	177,454	579
Contractual Services	3,310	3,310	2,000	1,310
Total Postage	153,708	181,343	179,454	1,889
Other Legislative and Executive				
Fringe Benefits	1,730,000	1,393,360	1,387,791	5,569
Materials and Supplies	30,011	20,647	20,613	34
Contractual Services	5,064,787	6,034,113	5,980,356	53,757
Capital Outlay	0	1,580	1,580	0
Other	88,610	83,577	12,877	70,700
Total Other Legislative and Executive	6,913,408	7,533,277	7,403,217	130,060
Total General Government - Legislative and Executive	10,930,872	11,778,402	11,478,373	300,029

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Court of Appeals				
Other	\$22,533	\$21,533	\$18,704	\$2,829
Common Pleas Court				
Personal Services	328,709	389,033	384,001	5,032
Fringe Benefits	63,780	92,334	78,885	13,449
Materials and Supplies	8,269	10,649	10,071	578
Contractual Services	62,162	70,906	64,252	6,654
Other	4,040	22,614	22,720	(106)
Total Common Pleas Court	466,960	585,536	559,929	25,607
Jury Commission				
Personal Services	2,795	1,884	1,884	0
Fringe Benefits	433	433	291	142
Materials and Supplies	5,187	4,278	3,500	778
Contractual Services	579	579	504	75
Total Jury Commission	8,994	7,174	6,179	995
Family Court				
Personal Services	937,153	913,813	894,859	18,954
Fringe Benefits	147,872	168,246	151,498	16,748
Materials and Supplies	37,190	40,715	37,919	2,796
Contractual Services	152,372	151,755	149,754	2,001
Capital Outlay	2,500	3,709	3,021	688
Other	31,566	33,098	23,248	9,850
Total Family Court	1,308,653	1,311,336	1,260,299	51,037
Probate Court				
Personal Services	111,935	111,935	111,935	0
Fringe Benefits	17,295	21,385	19,947	1,438
Materials and Supplies	7,541	6,614	3,966	2,648
Contractual Services	114,097	214,097	212,211	1,886
Capital Outlay	0	927	927	0
Other	2,237	2,237	2,037	200
Total Probate Court	253,105	357,195	351,023	6,172
Clerk of Courts				
Personal Services	763,139	783,960	739,361	44,599
Fringe Benefits	224,705	283,132	190,073	93,059
Materials and Supplies	94,400	109,400	99,881	9,519
Contractual Services	92,083	58,783	44,506	14,277
Capital Outlay	0	11,300	11,300	0
Other	22,200	24,200	18,193	6,007
Total Clerk of Courts	1,196,527	1,270,775	1,103,314	167,461

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Municipal Court				
Personal Services	\$110,669	\$110,669	\$109,853	\$816
Fringe Benefits	17,099	28,535	28,389	146
Contractual Services	17,008	15,873	14,065	1,808
Other	2,000	5,150	4,219	931
Total Municipal Court	146,776	160,227	156,526	3,701
Total General Government - Judicial	3,403,548	3,713,776	3,455,974	257,802
Total General Government	14,334,420	15,492,178	14,934,347	557,831
Public Safety				
Community Alternative Center				
Personal Services	0	1,350	1,013	337
Fringe Benefits	0	209	15	194
Total Community Alternative Center	0	1,559	1,028	531
Adult Probation				
Personal Services	160,945	179,883	178,904	979
Fringe Benefits	24,866	35,056	33,962	1,094
Materials and Supplies	1,000	1,000	1,000	0
Total Adult Probation	186,811	215,939	213,866	2,073
Juvenile Probation				
Personal Services	134,993	226,493	226,493	0
Fringe Benefits	20,856	46,400	43,203	3,197
Other	4,108	4,108	3,524	584
Total Juvenile Probation	159,957	277,001	273,220	3,781
Detention Home				
Personal Services	757,842	713,842	682,689	31,153
Fringe Benefits	117,087	148,739	131,706	17,033
Materials and Supplies	77,303	82,628	65,359	17,269
Contractual Services	128,549	141,549	130,481	11,068
Capital Outlay	1,500	2,175	1,673	502
Other	5,350	10,313	7,738	2,575
Total Detention Home	1,087,631	1,099,246	1,019,646	79,600
Coroner				
Personal Services	87,244	87,244	81,682	5,562
Fringe Benefits	13,479	13,483	12,612	871
Materials and Supplies	1,000	1,000	896	104
Contractual Services	136,656	176,656	166,651	10,005
Other	2,792	3,542	3,542	0
Total Coroner	241,171	281,925	265,383	16,542

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff				
Personal Services	\$3,033,212	\$3,200,042	\$3,191,617	\$8,425
Fringe Benefits	677,861	901,791	853,402	48,389
Materials and Supplies	193,516	185,516	175,242	10,274
Contractual Services	244,652	282,572	270,968	11,604
Capital Outlay	8,122	26,122	25,359	763
Other	115,723	120,722	116,881	3,841
Total Sheriff	4,273,086	4,716,765	4,633,469	83,296
Other Public Safety				
Personal Services	210,000	185,550	126,643	58,907
Fringe Benefits	2,500	8,950	2,978	5,972
Materials and Supplies	10,664	10,664	10,194	470
Contractual Services	12,505	12,505	10,070	2,435
Capital Outlay	56,771	60,285	60,103	182
Other	4,500	4,500	4,500	0
Other Public Safety	296,940	282,454	214,488	67,966
Total Public Safety	6,245,596	6,874,889	6,621,100	253,789
Public Works				
Engineer				
Materials and Supplies	9,000	6,630	6,605	25
Contractual Services	2,600	3,180	3,180	0
Capital Outlay	0	1,990	1,990	0
Other	81,281	81,081	80,981	100
Total Public Works	92,881	92,881	92,756	125
Health				
Agriculture				
Contractual Services	233,800	234,800	234,800	0
Tuberculosis				
Contractual Services	5,000	5,000	5,000	0
Registration of Vital Statistics				
Contractual Services	1,500	1,500	0	1,500
Humane Society				
Contractual Services	300	300	0	300
Total Health	240,600	241,600	239,800	1,800
Human Services				
Soldiers Relief				
Personal Services	41,600	74,200	73,150	1,050
Fringe Benefits	6,427	6,551	6,519	32
Materials and Supplies	23,491	23,491	16,247	7,244
Contractual Services	36,432	53,987	50,316	3,671
Capital Outlay	235	37,173	36,938	235
Other	199,799	143,186	122,972	20,214
Total Soldiers Relief	307,984	338,588	306,142	32,446

(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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Veteran Services				
Personal Services	\$197,420	\$160,420	\$159,920	\$500
Fringe Benefits	22,777	30,852	27,247	3,605
Materials and Supplies	10,541	10,541	10,500	41
Other	6,000	6,000	6,000	0
Total Veteran Services	236,738	207,813	203,667	4,146
Total Human Services	544,722	546,401	509,809	36,592
Other				
Miscellaneous				
Contractual Services	11,496	11,496	0	11,496
Intergovernmental	251,696	251,696	251,696	0
Total Expenditures	21,721,411	23,511,141	22,649,508	861,633
Excess of Revenues Over (Under) Expenditures	(420,690)	(1,190,315)	1,084,796	2,275,111
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	509,950	509,950
Advances - Out	0	0	(392,528)	(392,528)
Transfers - In	600	0	0	0
Transfers - Out	(3,537,287)	(2,686,554)	(2,662,822)	23,732
Total Other Financing Sources (Uses)	(3,536,687)	(2,686,554)	(2,545,400)	141,154
Changes in Fund Balance	(3,957,377)	(3,876,869)	(1,460,604)	2,416,265
Fund Balance Beginning of Year	4,786,538	4,786,538	4,786,538	0
Prior Year Encumbrances Appropriated	501,014	501,014	501,014	0
Fund Balance End of Year	\$1,330,175	\$1,410,683	\$3,826,948	\$2,416,265

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$364,000	\$364,000	\$225,781	(\$138,219)
Intergovernmental	8,414,000	8,414,000	4,871,224	(3,542,776)
Other	38,466	39,066	38,884	(182)
Total Revenues	8,816,466	8,817,066	5,135,889	(3,681,177)
<u>Expenditures</u>				
Current				
Human Services				
Administrative				
Personal Services	2,990,000	2,290,551	2,290,551	0
Fringe Benefits	1,206,955	887,082	750,173	136,909
Materials and Supplies	204,571	143,031	108,646	34,385
Contractual Services	3,745,241	1,924,660	1,712,506	212,154
Capital Outlay	236,156	121,156	50,000	71,156
Other	185,064	138,061	106,899	31,162
Total Administrative	8,567,987	5,504,541	5,018,775	485,766
Public Assistance				
Personal Services	250,000	201,756	201,756	0
Fringe Benefits	129,000	100,611	81,272	19,339
Materials and Supplies	3,075	3,075	1,000	2,075
Contractual Services	338,198	264,198	191,466	72,732
Capital Outlay	2,000	2,000	1,000	1,000
Other	24,090	17,437	13,060	4,377
Total Public Assistance	746,363	589,077	489,554	99,523
Total Expenditures	9,314,350	6,093,618	5,508,329	585,289
Excess of Revenues Over (Under) Expenditures	(497,884)	2,723,448	(372,440)	(3,095,888)
<u>Other Financing Sources</u>				
Transfers - In	287,034	300,000	173,177	(126,823)
Changes in Fund Balance	(210,850)	3,023,448	(199,263)	(3,222,711)
Fund Balance Beginning of Year	358,444	358,444	358,444	0
Prior Year Encumbrances Appropriated	487,895	487,895	487,895	0
Fund Balance End of Year	\$635,489	\$3,869,787	\$647,076	(\$3,222,711)

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, 2019

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$50,000	\$50,000	\$48,931	(\$1,069)
Fines and Forfeitures	7,500	7,500	6,326	(1,174)
Intergovernmental	4,112,617	4,112,617	4,977,163	864,546
Interest	800	800	1,573	773
Other	87,383	134,827	94,127	(40,700)
Total Revenues	4,258,300	4,305,744	5,128,120	822,376
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	1,457,417	1,452,288	1,333,767	118,521
Fringe Benefits	635,500	645,269	487,183	158,086
Materials and Supplies	1,095,000	1,025,360	862,353	163,007
Contractual Services	1,384,505	1,880,614	1,777,566	103,048
Capital Outlay	536,061	611,399	490,766	120,633
Other	140,000	318,554	215,460	103,094
Total Expenditures	5,248,483	5,933,484	5,167,095	766,389
Changes in Fund Balance	(990,183)	(1,627,740)	(38,975)	1,588,765
Fund Balance Beginning of Year	3,656,612	3,656,612	3,656,612	0
Prior Year Encumbrances Appropriated	176,061	176,061	176,061	0
Fund Balance End of Year	\$2,842,490	\$2,204,933	\$3,793,698	\$1,588,765

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, 2019

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$1,100,000	\$1,100,000	\$1,223,817	\$123,817
Charges for Services	9,000	9,000	50,263	41,263
Intergovernmental	2,294,127	2,294,127	3,775,694	1,481,567
Other	11,039	30,585	35,788	5,203
Total Revenues	3,414,166	3,433,712	5,085,562	1,651,850
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	1,503,965	1,571,565	1,552,978	18,587
Fringe Benefits	632,876	580,276	551,161	29,115
Materials and Supplies	87,722	167,722	152,941	14,781
Contractual Services	2,379,659	3,879,659	3,878,711	948
Capital Outlay	23,433	39,127	27,738	11,389
Other	22,071	29,071	20,031	9,040
Total Expenditures	4,649,726	6,267,420	6,183,560	83,860
Changes in Fund Balance	(1,235,560)	(2,833,708)	(1,097,998)	1,735,710
Fund Balance Beginning of Year	2,961,948	2,961,948	2,961,948	0
Prior Year Encumbrances Appropriated	142,205	142,205	142,205	0
Fund Balance End of Year	\$1,868,593	\$270,445	\$2,006,155	\$1,735,710

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$2,471,838	\$2,471,838	\$2,743,536	\$271,698
Intergovernmental	1,426,884	1,426,884	1,860,230	433,346
Other	649,716	774,337	736,698	(37,639)
Total Revenues	<u>4,548,438</u>	<u>4,673,059</u>	<u>5,340,464</u>	<u>667,405</u>
<u>Expenditures</u>				
Current				
Health				
Personal Services	1,866,483	1,865,823	1,674,818	191,005
Fringe Benefits	894,620	905,280	761,979	143,301
Materials and Supplies	56,080	60,580	47,061	13,519
Contractual Services	3,004,288	3,118,909	2,827,417	291,492
Capital Outlay	18,000	13,500	10,701	2,799
Other	237,746	237,746	171,263	66,483
Total Expenditures	<u>6,077,217</u>	<u>6,201,838</u>	<u>5,493,239</u>	<u>708,599</u>
Changes in Fund Balance	(1,528,779)	(1,528,779)	(152,775)	1,376,004
Fund Balance Beginning of Year	3,534,075	3,534,075	3,534,075	0
Prior Year Encumbrances Appropriated	461,553	461,553	461,553	0
Fund Balance End of Year	<u>\$2,466,849</u>	<u>\$2,466,849</u>	<u>\$3,842,853</u>	<u>\$1,376,004</u>

Marion County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer District Enterprise Fund
For the Year Ended December 31, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,175,000	\$1,240,000	\$65,000
Tap In Fees	18,000	6,500	(11,500)
Grants	448,329	22,319	(426,010)
Interest	951	1,565	614
Other	91,730	19,730	(72,000)
Total Revenues	1,734,010	1,290,114	(443,896)
<u>Expenses</u>			
Personal Services	418,000	407,199	10,801
Fringe Benefits	105,000	67,812	37,188
Materials and Supplies	77,409	61,700	15,709
Contractual Services	1,103,990	571,230	532,760
Capital Outlay	125,153	110,457	14,696
Other	81,784	70,867	10,917
Debt Service			
Principal Retirement	162,531	162,513	18
Interest Expense	31,550	31,550	0
Total Expenses	2,105,417	1,483,328	622,089
Changes in Fund Balance	(371,407)	(193,214)	178,193
Fund Balance Beginning of Year	3,260,468	3,260,468	0
Prior Year Encumbrances Appropriated	78,802	78,802	0
Fund Balance End of Year	\$2,967,863	\$3,146,056	\$178,193

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,755,000	\$1,232,895	(\$522,105)
Other	20,847	6,295	(14,552)
Total Revenues	<u>1,775,847</u>	<u>1,239,190</u>	<u>(536,657)</u>
<u>Expenditures</u>			
Current			
Human Services			
Personal Services	700,000	577,314	122,686
Fringe Benefits	320,150	240,036	80,114
Materials and Supplies	9,303	3,000	6,303
Contractual Services	408,553	317,052	91,501
Capital Outlay	10,000	2,500	7,500
Other	306,677	244,448	62,229
Total Expenditures	<u>1,754,683</u>	<u>1,384,350</u>	<u>370,333</u>
Changes in Fund Balance	21,164	(145,160)	(166,324)
Fund Balance Beginning of Year	1,741,037	1,741,037	0
Prior Year Encumbrances Appropriated	150,533	150,533	0
Fund Balance End of Year	<u><u>\$1,912,734</u></u>	<u><u>\$1,746,410</u></u>	<u><u>(\$166,324)</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$703,018	\$702,822	(\$196)
Intergovernmental	90,857	90,212	(645)
Total Revenues	793,875	793,034	(841)
<u>Expenditures</u>			
Current			
Human Services			
Other	793,605	793,582	23
Changes in Fund Balance	270	(548)	(818)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	548	548	0
Fund Balance End of Year	<u>\$818</u>	<u>\$0</u>	<u>(\$818)</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$700,000	\$704,171	\$4,171
Fines and Forfeitures	0	5	5
Other	107,571	123,443	15,872
Total Revenues	807,571	827,619	20,048
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	379,296	337,912	41,384
Fringe Benefits	144,116	112,943	31,173
Materials and Supplies	34,801	34,785	16
Contractual Services	390,629	302,630	87,999
Capital Outlay	12,074	11,617	457
Other	146,781	107,035	39,746
Total Expenditures	1,107,697	906,922	200,775
Changes in Fund Balance	(300,126)	(79,303)	220,823
Fund Balance Beginning of Year	362,165	362,165	0
Prior Year Encumbrances Appropriated	152,002	152,002	0
Fund Balance End of Year	\$214,041	\$434,864	\$220,823

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Health Special Revenue Fund
For the Year Ended December 31, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$878,528	\$878,528	\$0
Intergovernmental	121,403	119,167	(2,236)
Total Revenues	999,931	997,695	(2,236)
<u>Expenditures</u>			
Current			
Health			
Other	997,695	997,695	0
Changes in Fund Balance	2,236	0	(2,236)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$2,236	\$0	(\$2,236)

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,591,419	\$1,549,115	(\$42,304)
Other	27,230	57,657	30,427
Total Revenues	1,618,649	1,606,772	(11,877)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	959,552	930,426	29,126
Fringe Benefits	387,000	335,703	51,297
Materials and Supplies	89,134	84,630	4,504
Contractual Services	259,533	232,148	27,385
Capital Outlay	42,049	38,172	3,877
Other	35,263	19,448	15,815
Total Expenditures	1,772,531	1,640,527	132,004
Excess of Revenues			
Under Expenditures	(153,882)	(33,755)	120,127
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	374,892	374,892
Advances - Out	0	(374,892)	(374,892)
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	(153,882)	(33,755)	120,127
Fund Balance Beginning of Year	109,816	109,816	0
Prior Year Encumbrances Appropriated	67,115	67,115	0
Fund Balance End of Year	\$23,049	\$143,176	\$120,127

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$528,210	\$526,368	(\$1,842)
Interest	20	150	130
Other	36,145	97,999	61,854
Total Revenues	564,375	624,517	60,142
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	15,775	15,434	341
Fringe Benefits	609	329	280
Other	140,130	131,695	8,435
Total Expenditures	156,514	147,458	9,056
Changes in Fund Balance	407,861	477,059	69,198
Fund Balance Beginning of Year	27,891	27,891	0
Prior Year Encumbrances Appropriated	11,480	11,480	0
Fund Balance End of Year	\$447,232	\$516,430	\$69,198

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$10,000	\$3,745	(\$6,255)
Interest	6	6	0
Other	0	62	62
Total Revenues	10,006	3,813	(6,193)
<u>Expenditures</u>			
Current			
Public Safety			
Other	15,021	10,802	4,219
Changes in Fund Balance	(5,015)	(6,989)	(1,974)
Fund Balance Beginning of Year	12,535	12,535	0
Prior Year Encumbrances Appropriated	2,021	2,021	0
Fund Balance End of Year	\$9,541	\$7,567	(\$1,974)

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$140,000	\$140,801	\$801
Other	3,032	3,032	0
Total Revenues	143,032	143,833	801
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	20,000	19,524	476
Fringe Benefits	5,590	3,003	2,587
Materials and Supplies	5,000	5,000	0
Contractual Services	108,645	100,442	8,203
Capital Outlay	5,000	5,000	0
Other	7,555	5,999	1,556
Total Expenditures	151,790	138,968	12,822
Changes in Fund Balance	(8,758)	4,865	13,623
Fund Balance Beginning of Year	24,374	24,374	0
Prior Year Encumbrances Appropriated	10,200	10,200	0
Fund Balance End of Year	\$25,816	\$39,439	\$13,623

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Capital Outlay	18,767	18,767	0
Changes in Fund Balance	(18,767)	(18,767)	0
Fund Balance Beginning of Year	18,767	18,767	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$500	\$0	(\$500)
<u>Expenditures</u>			
Current			
Public Safety			
Other	3,377	2,378	999
Changes in Fund Balance	(2,877)	(2,378)	499
Fund Balance Beginning of Year	2,561	2,561	0
Prior Year Encumbrances Appropriated	1,378	1,378	0
Fund Balance End of Year	<u>\$1,062</u>	<u>\$1,561</u>	<u>\$499</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	593	593	0
Fund Balance End of Year	<u>\$593</u>	<u>\$593</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prison Reduction Special Revenue Fund
For the Year Ended December 31, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$335,750	\$335,750	\$0
Other	2,720	2,720	0
Total Revenues	338,470	338,470	0
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	226,000	218,039	7,961
Fringe Benefits	91,332	85,606	5,726
Materials and Supplies	8,000	6,483	1,517
Contractual Services	71,485	61,485	10,000
Capital Outlay	21,096	21,013	83
Other	4,000	0	4,000
Total Expenditures	421,913	392,626	29,287
Changes in Fund Balance	(83,443)	(54,156)	29,287
Fund Balance Beginning of Year	89,524	89,524	0
Fund Balance End of Year	\$6,081	\$35,368	\$29,287

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$11,000	\$8,920	(\$2,080)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	9,336	7,799	1,537
Other	4,000	3,850	150
Total Expenditures	13,336	11,649	1,687
Changes in Fund Balance	(2,336)	(2,729)	(393)
Fund Balance Beginning of Year	32,212	32,212	0
Prior Year Encumbrances Appropriated	1,336	1,336	0
Fund Balance End of Year	<u>\$31,212</u>	<u>\$30,819</u>	<u>(\$393)</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$52,000	\$28,405	(\$23,595)
Other	0	12,154	12,154
Total Revenues	52,000	40,559	(11,441)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	13,200	8,500	4,700
Fringe Benefits	780	122	658
Materials and Supplies	19,478	0	19,478
Contractual Services	72,145	3,777	68,368
Other	12,124	1,202	10,922
Total Expenditures	117,727	13,601	104,126
Changes in Fund Balance	(65,727)	26,958	92,685
Fund Balance Beginning of Year	78,454	78,454	0
Prior Year Encumbrances Appropriated	46,747	46,747	0
Fund Balance End of Year	\$59,474	\$152,159	\$92,685

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$5,779	\$2,454	(\$3,325)
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	4,653	4,653	0
Contractual Services	13	13	0
Other	39,696	36,371	3,325
Total Expenditures	44,362	41,037	3,325
Changes in Fund Balance	(38,583)	(38,583)	0
Fund Balance Beginning of Year	32,000	32,000	0
Prior Year Encumbrances Appropriated	6,583	6,583	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$300	\$471	\$171
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	1,500	0	1,500
Fringe Benefits	20	0	20
Materials and Supplies	1,503	500	1,003
Total Expenditures	3,023	500	2,523
Changes in Fund Balance	(2,723)	(29)	2,694
Fund Balance Beginning of Year	3,136	3,136	0
Prior Year Encumbrances Appropriated	1,003	1,003	0
Fund Balance End of Year	\$1,416	\$4,110	\$2,694

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$43,956	\$43,956	\$0
Other	406	406	0
Total Revenues	44,362	44,362	0
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	36,900	36,767	133
Fringe Benefits	8,658	7,486	1,172
Contractual Services	305	305	0
Other	3,677	3,677	0
Total Expenditures	49,540	48,235	1,305
Changes in Fund Balance	(5,178)	(3,873)	1,305
Fund Balance Beginning of Year	14,068	14,068	0
Fund Balance End of Year	<u>\$8,890</u>	<u>\$10,195</u>	<u>\$1,305</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$50	\$15	(\$35)
<u>Expenditures</u>			
Current			
Public Safety			
Other	30,607	16,297	14,310
Changes in Fund Balance	(30,557)	(16,282)	14,275
Fund Balance Beginning of Year	20,386	20,386	0
Prior Year Encumbrances Appropriated	10,607	10,607	0
Fund Balance End of Year	<u>\$436</u>	<u>\$14,711</u>	<u>\$14,275</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Other	18,760	8,999	9,761
Changes in Fund Balance	(18,760)	(8,999)	9,761
Fund Balance Beginning of Year	15,740	15,740	0
Prior Year Encumbrances Appropriated	3,760	3,760	0
Fund Balance End of Year	740	10,501	9,761

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$122,390	\$553,632	\$431,242
Other	2,369	2,369	0
Total Revenues	124,759	556,001	431,242
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	161,316	148,934	12,382
Fringe Benefits	33,801	27,779	6,022
Materials and Supplies	10,294	6,581	3,713
Contractual Services	123,368	98,101	25,267
Other	67,651	57,188	10,463
Total Expenditures	396,430	338,583	57,847
Excess of Revenues Over (Under) Expenditures	(271,671)	217,418	489,089
<u>Other Financing Sources (Uses)</u>			
Transfers - In	8,632	8,632	0
Transfers - Out	(8,632)	0	8,632
Total Other Financing Sources (Uses)	0	8,632	8,632
Changes in Fund Balance	(271,671)	226,050	497,721
Fund Balance Beginning of Year	226,227	226,227	0
Prior Year Encumbrances Appropriated	46,628	46,628	0
Fund Balance End of Year	\$1,184	\$498,905	\$497,721

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$45,000	\$55,209	\$10,209
Other	376	366	(10)
Total Revenues	<u>45,376</u>	<u>55,575</u>	<u>10,199</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	40,000	29,902	10,098
Fringe Benefits	7,255	2,249	5,006
Other	63,337	47,302	16,035
Total Expenditures	<u>110,592</u>	<u>79,453</u>	<u>31,139</u>
Changes in Fund Balance	(65,216)	(23,878)	41,338
Fund Balance Beginning of Year	131,999	131,999	0
Prior Year Encumbrances Appropriated	<u>18,337</u>	<u>18,337</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$85,120</u></u>	<u><u>\$126,458</u></u>	<u><u>\$41,338</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$45,000	\$39,511	(\$5,489)
Other	185	629	444
Total Revenues	<u>45,185</u>	<u>40,140</u>	<u>(5,045)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	40,000	29,017	10,983
Fringe Benefits	7,255	3,324	3,931
Other	97,831	84,527	13,304
Total Expenditures	<u>145,086</u>	<u>116,868</u>	<u>28,218</u>
Changes in Fund Balance	(99,901)	(76,728)	23,173
Fund Balance Beginning of Year	100,763	100,763	0
Prior Year Encumbrances Appropriated	<u>18,131</u>	<u>18,131</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$18,993</u></u>	<u><u>\$42,166</u></u>	<u><u>\$23,173</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$3,701	\$3,701	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	3,701	3,701	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$180	\$137	(\$43)
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	180	137	(43)
Fund Balance Beginning of Year	2,570	2,570	0
Fund Balance End of Year	<u>\$2,750</u>	<u>\$2,707</u>	<u>(\$43)</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$549	\$549	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	549	549	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$549</u>	<u>\$549</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Justice Reinvestment Special Revenue Fund
For the Year Ended December 31, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$557,885	\$557,885	\$0
Other	91,710	0	(91,710)
Total Revenues	649,595	557,885	(91,710)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	266,800	266,531	269
Fringe Benefits	98,167	96,128	2,039
Materials and Supplies	127,557	74,541	53,016
Contractual Services	367,967	333,095	34,872
Capital Outlay	26,584	25,067	1,517
Other	123,293	117,762	5,531
Total Expenditures	1,010,368	913,124	97,244
Changes in Fund Balance	(360,773)	(355,239)	5,534
Fund Balance Beginning of Year	240,328	240,328	0
Prior Year Encumbrances Appropriated	120,445	120,445	0
Fund Balance End of Year	\$0	\$5,534	\$5,534

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
TCAP Grant Special Revenue Fund
For the Year Ended December 31, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$208,016	\$234,017	\$26,001
Other	62,971	0	(62,971)
Total Revenues	<u>270,987</u>	<u>234,017</u>	<u>(36,970)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	37,440	26,707	10,733
Fringe Benefits	15,908	8,628	7,280
Materials and Supplies	19,695	10,000	9,695
Contractual Services	98,535	45,259	53,276
Capital Outlay	6,279	6,279	0
Other	155,011	146,044	8,967
Total Expenditures	<u>332,868</u>	<u>242,917</u>	<u>89,951</u>
Changes in Fund Balance	(61,881)	(8,900)	52,981
Fund Balance Beginning of Year	24,408	24,408	0
Prior Year Encumbrances Appropriated	<u>63,241</u>	<u>63,241</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$25,768</u></u>	<u><u>\$78,749</u></u>	<u><u>\$52,981</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
FEMA Special Revenue Fund
For the Year Ended December 31, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$119,014	\$92,975	(\$26,039)
Other	0	910	910
Total Revenues	119,014	93,885	(25,129)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	93,885	92,975	910
Excess of Revenues Over Expenditures	25,129	910	(24,219)
<u>Other Financing Uses</u>			
Advances - Out	0	(910)	(910)
Changes in Fund Balance	25,129	0	(25,129)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$25,129</u>	<u>\$0</u>	<u>(\$25,129)</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,500	\$10,210	(\$3,290)
Licenses and Permits	130,000	143,901	13,901
Fines and Forfeitures	15,000	19,051	4,051
Other	7,845	4,810	(3,035)
Total Revenues	<u>166,345</u>	<u>177,972</u>	<u>11,627</u>
<u>Expenditures</u>			
Current			
Health			
Personal Services	118,523	114,814	3,709
Fringe Benefits	38,901	34,189	4,712
Materials and Supplies	28,373	21,170	7,203
Contractual Services	76,851	68,144	8,707
Capital Outlay	5,770	5,770	0
Other	3,100	1,920	1,180
Total Expenditures	<u>271,518</u>	<u>246,007</u>	<u>25,511</u>
Changes in Fund Balance	(105,173)	(68,035)	37,138
Fund Balance Beginning of Year	211,497	211,497	0
Prior Year Encumbrances Appropriated	<u>21,292</u>	<u>21,292</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$127,616</u></u>	<u><u>\$164,754</u></u>	<u><u>\$37,138</u></u>

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	38,789	38,789	0
Fund Balance End of Year	<u>\$38,789</u>	<u>\$38,789</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$25,125	\$155,547	\$130,422
Other	0	614	614
Total Revenues	<u>25,125</u>	<u>156,161</u>	<u>131,036</u>
<u>Expenditures</u>			
Current			
Public Works			
Materials and Supplies	10,125	0	10,125
Contractual Services	105,000	85,641	19,359
Capital Outlay	15,000	0	15,000
Total Expenditures	<u>130,125</u>	<u>85,641</u>	<u>44,484</u>
Changes in Fund Balance	(105,000)	70,520	175,520
Fund Balance Beginning of Year	<u>107,841</u>	<u>107,841</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,841</u></u>	<u><u>\$178,361</u></u>	<u><u>\$175,520</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prepayment Interest Special Revenue Fund
For the Year Ended December 31, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$200	\$143	(\$57)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	1,027	0	1,027
Changes in Fund Balance	(827)	143	970
Fund Balance Beginning of Year	1,955	1,955	0
Prior Year Encumbrances Appropriated	27	27	0
Fund Balance End of Year	<u>\$1,155</u>	<u>\$2,125</u>	<u>\$970</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$150,000	\$36,198	(\$113,802)
Interest	15	15	0
Total Revenues	<u>150,015</u>	<u>36,213</u>	<u>(113,802)</u>
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	13,612	10,650	2,962
Capital Outlay	36,370	32,876	3,494
Other	14,943	910	14,033
Total Expenditures	<u>64,925</u>	<u>44,436</u>	<u>20,489</u>
Changes in Fund Balance	85,090	(8,223)	(93,313)
Fund Balance Beginning of Year	<u>28,748</u>	<u>28,748</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$113,838</u></u>	<u><u>\$20,525</u></u>	<u><u>(\$93,313)</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$146,000	\$134,325	(\$11,675)
Other	149,826	147,300	(2,526)
Total Revenues	295,826	281,625	(14,201)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Treasurer			
Personal Services	84,066	69,281	14,785
Fringe Benefits	22,080	19,187	2,893
Other	124,865	109,325	15,540
Total Treasurer	231,011	197,793	33,218
Prosecutor			
Personal Services	75,751	59,047	16,704
Fringe Benefits	12,948	9,382	3,566
Materials and Supplies	126	126	0
Contractual Services	60,455	55,518	4,937
Capital Outlay	2,000	1,653	347
Other	1,500	1,419	81
Total Prosecutor	152,780	127,145	25,635
Total Expenditures	383,791	324,938	58,853
Excess of Revenues Under Expenditures	(87,965)	(43,313)	44,652
<u>Other Financing Sources (Uses)</u>			
Advances - Out	0	(25,000)	(25,000)
Transfers - In	115,613	58,214	(57,399)
Total Other Financing Sources (Uses)	115,613	33,214	(82,399)
Changes in Fund Balance	27,648	(10,099)	(37,747)
Fund Balance Beginning of Year	37,578	37,578	0
Prior Year Encumbrances Appropriated	8,017	8,017	0
Fund Balance End of Year	\$73,243	\$35,496	(\$37,747)

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$94,500	\$54,954	(\$39,546)
Intergovernmental	100	0	(100)
Other	5,803	861	(4,942)
	<u>100,403</u>	<u>55,815</u>	<u>(44,588)</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	56,796	52,246	4,550
Fringe Benefits	10,832	9,278	1,554
Materials and Supplies	6,023	3,721	2,302
Contractual Services	25,050	16,560	8,490
Other	9,617	5,800	3,817
	<u>108,318</u>	<u>87,605</u>	<u>20,713</u>
Changes in Fund Balance	(7,915)	(31,790)	(23,875)
Fund Balance Beginning of Year	134,609	134,609	0
Prior Year Encumbrances Appropriated	8,490	8,490	0
	<u>\$135,184</u>	<u>\$111,309</u>	<u>(\$23,875)</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$80,000	\$86,574	\$6,574
Intergovernmental	100,000	9,988	(90,012)
Other	1,058	1,058	0
Total Revenues	181,058	97,620	(83,438)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	79,517	64,189	15,328
Fringe Benefits	13,074	10,030	3,044
Materials and Supplies	2,000	2,000	0
Contractual Services	7,038	7,000	38
Other	20,641	15,920	4,721
Total Expenditures	122,270	99,139	23,131
Changes in Fund Balance	58,788	(1,519)	(60,307)
Fund Balance Beginning of Year	62,502	62,502	0
Prior Year Encumbrances Appropriated	8,179	8,179	0
Fund Balance End of Year	\$129,469	\$69,162	(\$60,307)

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$45,000	\$38,704	(\$6,296)
Other	42	42	0
Total Revenues	<u>45,042</u>	<u>38,746</u>	<u>(6,296)</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Fringe Benefits	1,000	99	901
Other	17,000	16,650	350
Total Expenditures	<u>18,000</u>	<u>16,749</u>	<u>1,251</u>
Changes in Fund Balance	27,042	21,997	(5,045)
Fund Balance Beginning of Year	<u>113,524</u>	<u>113,524</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$140,566</u></u>	<u><u>\$135,521</u></u>	<u><u>(\$5,045)</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$80,744	\$82,396	\$1,652
Other	10,504	504	(10,000)
Total Revenues	<u>91,248</u>	<u>82,900</u>	<u>(8,348)</u>
<u>Expenditures</u>			
Current			
Public Works			
Personal Services	46,036	46,036	0
Fringe Benefits	15,975	15,819	156
Materials and Supplies	3,556	3,540	16
Contractual Services	15,354	14,745	609
Other	7,173	5,383	1,790
Total Expenditures	<u>88,094</u>	<u>85,523</u>	<u>2,571</u>
Excess of Revenues Over (Under) Expenditures	<u>3,154</u>	<u>(2,623)</u>	<u>(5,777)</u>
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	4,000	4,000
Advances - Out	0	(4,000)	(4,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	3,154	(2,623)	(5,777)
Fund Balance Beginning of Year	<u>7,887</u>	<u>7,887</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$11,041</u></u>	<u><u>\$5,264</u></u>	<u><u>(\$5,777)</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$400	\$385	(\$15)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	350	350	0
Changes in Fund Balance	50	35	(15)
Fund Balance Beginning of Year	4,082	4,082	0
Fund Balance End of Year	<u>\$4,132</u>	<u>\$4,117</u>	<u>(\$15)</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$177,200	\$134,666	(\$42,534)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	14,444	11,000	3,444
Contractual Services	124,635	121,923	2,712
Capital Outlay	62,814	39,699	23,115
Other	30,688	30,688	0
Total Expenditures	232,581	203,310	29,271
Changes in Fund Balance	(55,381)	(68,644)	(13,263)
Fund Balance Beginning of Year	162,469	162,469	0
Prior Year Encumbrances Appropriated	19,045	19,045	0
Fund Balance End of Year	\$126,133	\$112,870	(\$13,263)

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	1,435	1,435	0
Fund Balance 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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$108,000	\$94,112	(\$13,888)
Other	42,800	45,224	2,424
Total Revenues	<u>150,800</u>	<u>139,336</u>	<u>(11,464)</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	32,080	32,080	0
Fringe Benefits	13,212	13,093	119
Material and Supplies	56,540	56,107	433
Contractual Services	83,613	71,292	12,321
Capital Outlay	1,400	700	700
Other	27,007	20,876	6,131
Total Expenditures	<u>213,852</u>	<u>194,148</u>	<u>19,704</u>
Changes in Fund Balance	(63,052)	(54,812)	8,240
Fund Balance Beginning of Year	63,655	63,655	0
Prior Year Encumbrances Appropriated	<u>26,857</u>	<u>26,857</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$27,460</u></u>	<u><u>\$35,700</u></u>	<u><u>\$8,240</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$200	\$86	(\$114)
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	200	86	(114)
Fund Balance Beginning of Year	2,224	2,224	0
Fund Balance End of Year	<u>\$2,424</u>	<u>\$2,310</u>	<u>(\$114)</u>

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	237	237	0
Fund Balance End of Year	<u>\$237</u>	<u>\$237</u>	<u>\$0</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	536	536	0
Fund Balance 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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$2,000	\$2,875	\$875
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	2,000	0	2,000
Contractual Services	21,340	12,892	8,448
Total Expenditures	23,340	12,892	10,448
Changes in Fund Balance	(21,340)	(10,017)	11,323
Fund Balance Beginning of Year	65,424	65,424	0
Prior Year Encumbrances Appropriated	11,340	11,340	0
Fund Balance End of Year	\$55,424	\$66,747	\$11,323

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	15,510	15,510	0
Fund Balance End of Year	\$15,510	\$15,510	\$0

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Marriage License Special Revenue Fund
 For the Year Ended December 31, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$15,000	\$13,853	(\$1,147)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Other	0	13,916	(13,916)
Changes in Fund Balance	15,000	(63)	(15,063)
Fund Balance Beginning of Year	5,929	5,929	0
Fund Balance End of Year	<u>\$20,929</u>	<u>\$5,866</u>	<u>(\$15,063)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Elections Security Grant Special Revenue Fund
 For the Year Ended December 31, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$50,000	\$50,000	\$0
Interest	0	5	5
	<hr/>	<hr/>	<hr/>
Total Revenues	50,000	50,005	5
<u>Expenditures</u>			
Current			
General Government - Judicial			
Other	50,000	50,000	0
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	0	5	5
Fund Balance Beginning of Year	0	0	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$0	\$5	\$5
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$60,373	\$60,373	\$0
Intergovernmental	28,040	19,713	(8,327)
Total Revenues	88,413	80,086	(8,327)
<u>Expenditures</u>			
General Government - Legislative and Executive			
Other	41,033	33,458	7,575
Debt Service			
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	185,000	185,000	0
Interest and Fiscal Charges	102,700	102,700	0
Regional Jail Bonds			
Principal Retirement	180,000	180,000	0
Interest and Fiscal Charges	58,150	58,150	0
Justice Center Bonds			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	12,150	12,150	0
Courthouse Improvement Bonds			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	68,250	68,250	0
University Boulevard Bonds			
Principal Retirement	45,000	45,000	0
Interest and Fiscal Charges	22,212	22,212	0
Total General Obligation Bond Retirement	753,462	753,462	0
Total Expenditures	794,495	786,920	7,575
Excess of Revenues Under Expenditures	(706,082)	(706,834)	(752)
<u>Other Financing Sources</u>			
Advances - In	0	13,636	(13,636)
Transfers - In	738,410	724,683	13,727
Total Other Financing Sources	738,410	738,319	91
Changes in Fund Balance	32,328	31,485	(661)
Fund Balance Beginning of Year	76,261	76,261	0
Fund Balance End of Year	\$108,589	\$107,746	(\$661)

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	14,611	15,021	410
Other	62,684	67,888	5,204
Total Revenues	77,295	82,909	5,614
<u>Expenditures</u>			
Capital Outlay	2,517,812	2,176,224	341,588
Debt Service			
Interest and Fiscal Charges	691	691	0
Total Expenditures	2,518,503	2,176,915	341,588
Excess of Revenues Under Expenditures	(2,441,208)	(2,094,006)	347,202
<u>Other Financing Sources (Uses)</u>			
Advances - Out	(23,770)	(23,770)	0
Transfers - In	1,500,000	1,656,222	156,222
Total Other Financing Sources (Uses)	1,476,230	1,632,452	156,222
Changes in Fund Balance	(964,978)	(461,554)	503,424
Fund Balance Beginning of Year	1,446,206	1,446,206	0
Prior Year Encumbrances Appropriated	240,784	240,784	0
Fund Balance End of Year	\$722,012	\$1,225,436	\$503,424

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$53,543	\$71,597	\$18,054
Other	54,595	4,595	(50,000)
Total Revenues	108,138	76,192	(31,946)
<u>Expenditures</u>			
Current:			
Public Works			
Contract Services	66,165	42,434	23,731
Capital Outlay	148,588	91,708	56,880
Other	245,972	205,169	40,803
Total Public Works	460,725	339,311	121,414
Debt Service			
Interest and Fiscal Charges	3,423	3,423	0
Total Expenditures	464,148	342,734	121,414
Excess of Revenues Under Expenditures	(356,010)	(266,542)	89,468
<u>Other Financing Sources (Uses)</u>			
Advances - In	31,259	0	(31,259)
Advances - Out	(81,545)	(81,545)	0
Transfers - In	37,299	41,894	4,595
Total Other Financing Sources (Uses)	(12,987)	(39,651)	(26,664)
Changes in Fund Balance	(368,997)	(306,193)	62,804
Fund Balance Beginning of Year	425,697	425,697	0
Prior Year Encumbrances Appropriated	77,274	77,274	0
Fund Balance End of Year	\$133,974	\$196,778	\$62,804

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$278,803	\$288,501	\$9,698
Intergovernmental	33,332	33,705	373
Other	0	54,149	54,149
Total Revenues	312,135	376,355	64,220
<u>Expenditures</u>			
Current:			
Health			
Capital Outlay	767,497	21,967	745,530
Other	700,000	700,000	0
Total Expenditures	1,467,497	721,967	745,530
Excess of Revenues Under Expenditures	(1,155,362)	(345,612)	809,750
<u>Other Financing Sources</u>			
Sale of Capital Assets	0	315,000	315,000
Changes in Fund Balance	(1,155,362)	(30,612)	1,124,750
Fund Balance Beginning of Year	660,503	660,503	0
Prior Year Encumbrances Appropriated	517,497	517,497	0
Fund Balance End of Year	\$22,638	\$1,147,388	\$1,124,750

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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Debt Service			
Principal Retirement	5,811	5,811	0
Changes in Fund Balance	(5,811)	(5,811)	0
Fund Balance Beginning of Year	49,161	49,161	0
Fund Balance End of Year	<u>\$43,350</u>	<u>\$43,350</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$300,000	\$154,278	(\$145,722)
Other	90,000	113,654	23,654
Total Revenues	<u>390,000</u>	<u>267,932</u>	<u>(122,068)</u>
<u>Expenditures</u>			
Current			
Public Works			
Contract Services	503,567	92,833	410,734
Capital Outlay	115,169	0	115,169
Total Expenditures	<u>618,736</u>	<u>92,833</u>	<u>525,903</u>
Changes in Fund Balance	(228,736)	175,099	403,835
Fund Balance Beginning of Year	<u>350,800</u>	<u>350,800</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$122,064</u></u>	<u><u>\$525,899</u></u>	<u><u>\$403,835</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	272,826	264,515	8,311
Changes in Fund Balance	(272,826)	(264,515)	8,311
Fund Balance Beginning of Year	258,491	258,491	0
Prior Year Encumbrances Appropriated	14,335	14,335	0
Fund Balance End of Year	<u>\$0</u>	<u>\$8,311</u>	<u>\$8,311</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Sources</u>			
Advances - In	0	167	167
Changes in Fund Balance	0	167	167
Fund Balance Beginning of Year	37,299	37,299	0
Fund Balance End of Year	<u>\$37,299</u>	<u>\$37,466</u>	<u>\$167</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, 2019

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$491,158	\$509,825	\$18,667
Intergovernmental	0	250,000	250,000
Total Revenues	491,158	759,825	268,667
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	369,300	250,000	119,300
Other	273,798	270,320	3,478
Total Public Works	643,098	520,320	122,778
Debt Service			
Principal Retirement	105,000	105,000	0
Interest and Fiscal Charges	62,163	62,163	0
Total Debt Service	167,163	167,163	0
Total Expenditures	810,261	687,483	122,778
Changes in Fund Balance	(319,103)	72,342	391,445
Fund Balance Beginning of Year	298,718	298,718	0
Prior Year Encumbrances Appropriated	369,300	369,300	0
Fund Balance End of Year	\$348,915	\$740,360	\$391,445

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)

	2019	2018	2017	2016
Governmental Activities				
Net Investment in Capital Assets	\$72,224,759	\$73,092,495	\$71,533,562	\$71,954,998
Restricted	28,125,130	25,789,754	26,757,456	26,468,143
Unrestricted (Deficit)	(32,799,401)	(26,148,529)	(23,385,816)	(6,961,854)
Total Governmental Activities Net Position	67,550,488	72,733,720	74,905,202	91,461,287
Business-Type Activity				
Net Investment in Capital Assets	5,205,130	5,314,475	5,499,033	5,501,885
Unrestricted	3,141,184	3,149,667	2,756,885	2,799,512
Total Business-Type Activity Net Position	8,346,314	8,464,142	8,255,918	8,301,397
Primary Government				
Net Investment in Capital Assets	77,429,889	78,406,970	77,032,595	77,456,883
Restricted	28,125,130	25,789,754	26,757,456	26,468,143
Unrestricted (Deficit)	(29,658,217)	(22,998,862)	(20,628,931)	(4,162,342)
Total Primary Government Net Position	\$75,896,802	\$81,197,862	\$83,161,120	\$99,762,684

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014 and the impact of GASB Statement No. 75 beginning in 2017.

2015	2014	2013	2012	2011	2010
\$71,076,254	\$65,944,848	\$66,626,384	\$66,569,556	\$63,522,762	\$58,398,527
26,606,452	26,828,990	26,086,187	25,653,314	25,789,516	24,748,371
(6,854,702)	(10,120,335)	2,151,753	2,623,697	584,541	637,807
<u>90,828,004</u>	<u>82,653,503</u>	<u>94,864,324</u>	<u>94,846,567</u>	<u>89,896,819</u>	<u>83,784,705</u>
5,683,283	5,311,736	5,989,709	5,644,194	5,444,565	5,567,564
2,813,780	2,898,083	3,213,423	3,475,594	3,374,546	3,356,266
<u>8,497,063</u>	<u>8,209,819</u>	<u>9,203,132</u>	<u>9,119,788</u>	<u>8,819,111</u>	<u>8,923,830</u>
76,759,537	71,256,584	72,616,093	72,213,750	68,967,327	63,966,091
26,606,452	26,828,990	26,086,187	25,653,314	25,789,516	24,748,371
(4,040,922)	(7,222,252)	5,365,176	6,099,291	3,959,087	3,994,073
<u>\$99,325,067</u>	<u>\$90,863,322</u>	<u>\$104,067,456</u>	<u>\$103,966,355</u>	<u>\$98,715,930</u>	<u>\$92,708,535</u>

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

	2019	2018	2017	2016
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$13,794,840	\$8,721,510	\$8,469,164	\$7,126,686
Intergovernmental	0	0	0	0
Judicial	4,588,205	3,778,993	3,604,855	3,248,371
Public Safety	13,369,603	14,080,656	15,183,869	13,726,210
Intergovernmental	3,600	3,600	3,600	3,832
Public Works	8,556,576	8,028,401	6,813,966	6,671,545
Intergovernmental	0	0	269,792	271,845
Health	6,596,897	7,111,076	6,274,814	6,929,244
Intergovernmental	11,530	0	18,910	0
Human Services	15,492,188	13,601,659	13,626,505	11,859,816
Intergovernmental	0	0	0	0
Economic Development				
Intergovernmental	197,066	185,330	473,800	223,596
Conservation and Recreation	0	20,000	20,000	20,000
Intergovernmental	39,500	64,266	144,266	98,700
Interest and Fiscal Charges	310,365	329,129	316,387	560,159
Total Governmental Activities Expenses	62,960,370	55,924,620	55,219,928	50,740,004
Business-Type Activity				
Sewer District	1,604,151	1,192,762	1,243,451	1,354,397
Total Primary Government Expenses	64,564,521	57,117,382	56,463,379	52,094,401
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,913,075	2,524,744	2,356,636	2,362,603
Judicial	1,203,484	1,304,032	1,121,814	1,259,642
Public Safety	1,650,972	1,280,496	676,600	792,639
Public Works	316,131	147,019	128,199	166,834
Health	175,444	172,624	173,571	167,245
Human Services	277,603	277,176	264,840	230,696
Operating Grants, Contributions, and Interest	22,443,693	19,489,348	20,664,974	21,118,580
Capital Grants and Contributions	166,923	1,793,056	1,218,510	1,427,850
Total Governmental Activities Program Revenues	29,147,325	26,988,495	26,605,144	27,526,089
Business-Type Activity				
Charges for Services	1,205,649	1,278,657	1,254,594	1,157,080
Operating Grants, Contributions, and Interest	0	0	0	0
Capital Grants and Contributions	259,194	0	100,000	0
Total Business-Type Activity Program Revenues	1,464,843	1,278,657	1,354,594	1,157,080
Total Primary Government Program Revenues	30,612,168	28,267,152	27,959,738	28,683,169

2015	2014	2013	2012	2011	2010
\$6,264,600	\$6,194,419	\$5,941,436	\$5,954,475	\$6,327,585	\$6,289,917
319,097	269,342	229,297	189,934	212,793	216,492
2,588,560	2,355,542	2,297,480	2,292,198	2,715,638	2,507,786
10,977,835	10,129,954	9,535,197	8,571,222	10,223,590	10,014,134
0	3,802	3,600	0	3,600	3,600
5,881,623	6,770,793	6,208,148	5,342,221	4,170,011	5,192,878
0	0	0	0	0	0
6,577,773	7,106,833	7,862,507	7,503,479	7,261,710	6,948,908
0	0	0	0	11,530	11,530
11,620,375	11,271,857	10,657,562	10,211,235	10,031,512	10,934,847
0	11,706	0	0	0	0
299,096	278,509	122,376	125,126	159,990	156,000
15,000	5,000	23,302	18,583	8,984	2,000
20,100	12,000	115,000	60,000	140,000	137,397
471,024	407,136	594,070	636,189	517,964	512,986
45,035,083	44,816,893	43,589,975	40,904,662	41,784,907	42,928,475
1,282,523	1,827,319	1,216,618	1,281,289	1,253,590	1,172,782
46,317,606	46,644,212	44,806,593	42,185,951	43,038,497	44,101,257
2,252,327	2,254,569	2,255,997	2,347,777	2,154,076	2,264,124
1,229,858	1,148,085	1,092,346	1,139,011	1,192,936	1,108,339
687,490	674,933	875,488	870,456	1,036,636	1,037,668
457,712	452,800	341,084	209,240	508,870	361,835
174,258	176,048	184,612	167,859	181,798	184,616
225,849	211,491	276,520	206,684	249,303	312,771
19,914,535	20,172,431	19,016,307	18,293,754	19,044,052	18,457,094
4,356,112	158,470	475,853	3,275,614	4,588,222	8,389,802
29,298,141	25,248,827	24,518,207	26,510,395	28,955,893	32,116,249
1,106,246	1,116,394	1,108,742	1,073,505	1,040,801	997,534
104,000	0	0	0	0	0
336,640	0	180,999	502,958	104,264	78,249
1,546,886	1,116,394	1,289,741	1,576,463	1,145,065	1,075,783
30,845,027	26,365,221	25,807,948	28,086,858	30,100,958	33,192,032

(continued)

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

	2019	2018	2017	2016
Net (Expense)/Revenue				
Governmental Activities	(\$33,813,045)	(\$28,936,125)	(\$28,614,784)	(\$23,213,915)
Business-Type Activity	(139,308)	85,895	111,143	(197,317)
Total Primary Government Net Expense	<u>(33,952,353)</u>	<u>(28,850,230)</u>	<u>(28,503,641)</u>	<u>(23,411,232)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for				
General Operating	2,407,562	2,436,876	2,454,261	2,316,331
Health-Mental Health	874,985	1,039,142	0	0
Health-Developmental Disabilities	2,735,736	2,670,198	2,682,879	2,626,624
Health-Marca Capital	287,830	280,403	281,427	275,409
Human Services-Children Services	1,489,222	1,189,455	1,193,807	1,168,288
Human Services-Senior Services	699,988	686,536	692,001	665,982
Payment in Lieu of Taxes	570,198	578,978	537,001	513,403
Sales Taxes				
General Operating	12,524,928	12,119,551	12,237,248	11,152,761
Capital Projects	0	0	0	1,146,209
Grants and Entitlements not Restricted to Other Programs	2,311,344	2,056,051	3,672,516	1,971,485
Interest	1,039,441	642,736	401,644	218,450
Other	3,688,579	3,064,717	2,309,521	1,792,256
Total Governmental Activities	<u>28,629,813</u>	<u>26,764,643</u>	<u>26,462,305</u>	<u>23,847,198</u>
Business-Type Activity				
Interest	1,750	1,164	575	1,102
Other	19,730	121,165	16,262	549
Total Business-Type Activity	<u>21,480</u>	<u>122,329</u>	<u>16,837</u>	<u>1,651</u>
Total Primary Government	<u>28,651,293</u>	<u>26,886,972</u>	<u>26,479,142</u>	<u>23,848,849</u>
Change in Net Position				
Governmental Activities	(5,183,232)	(2,171,482)	(2,152,479)	633,283
Business-Type Activity	(117,828)	208,224	127,980	(195,666)
Total Primary Government	<u>(\$5,301,060)</u>	<u>(\$1,963,258)</u>	<u>(\$2,024,499)</u>	<u>\$437,617</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015 and GASB Statement No. 75 beginning in 2018.

2015	2014	2013	2012	2011	2010
(\$15,736,942)	(\$19,568,066)	(\$19,071,768)	(\$14,394,267)	(\$12,829,014)	(\$10,812,226)
264,363	(710,925)	73,123	295,174	(108,525)	(96,999)
<u>(15,472,579)</u>	<u>(20,278,991)</u>	<u>(18,998,645)</u>	<u>(14,099,093)</u>	<u>(12,937,539)</u>	<u>(10,909,225)</u>
2,301,018	2,240,469	2,126,170	2,064,496	2,087,575	2,092,921
0	0	0	0	0	0
2,591,203	2,541,813	2,518,480	2,494,106	2,489,882	2,477,588
271,247	265,634	263,300	260,515	259,999	258,769
1,150,626	1,126,810	1,116,929	1,105,118	1,102,922	1,059,977
672,619	664,855	658,821	654,543	653,876	650,918
593,478	505,367	415,436	422,570	386,197	387,965
10,856,692	9,769,901	7,414,576	8,438,891	7,909,112	6,511,622
1,672,555	1,038,344	0	0	0	0
1,823,669	1,798,983	1,721,970	1,479,036	1,616,108	1,830,628
240,150	248,620	203,485	195,865	270,512	353,724
1,738,186	1,641,325	2,650,358	2,228,875	2,164,945	2,246,706
<u>23,911,443</u>	<u>21,842,121</u>	<u>19,089,525</u>	<u>19,344,015</u>	<u>18,941,128</u>	<u>17,870,818</u>
894	914	1,593	1,686	2,012	4,967
21,987	12,233	8,628	3,817	1,794	3,361
22,881	13,147	10,221	5,503	3,806	8,328
<u>23,934,324</u>	<u>21,855,268</u>	<u>19,099,746</u>	<u>19,349,518</u>	<u>18,944,934</u>	<u>17,879,146</u>
8,174,501	2,274,055	17,757	4,949,748	6,112,114	7,058,592
287,244	(697,778)	83,344	300,677	(104,719)	(88,671)
<u>\$8,461,745</u>	<u>\$1,576,277</u>	<u>\$101,101</u>	<u>\$5,250,425</u>	<u>\$6,007,395</u>	<u>\$6,969,921</u>

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Fund				
Nonspendable	\$521,563	\$537,565	\$613,768	\$735,760
Committed	0	0	0	0
Assigned	3,088,465	3,867,308	3,614,470	1,276,171
Unassigned	4,855,747	4,626,036	4,181,774	5,368,757
Total General Fund	<u>8,465,775</u>	<u>9,030,909</u>	<u>8,410,012</u>	<u>7,380,688</u>
All Other Governmental Funds				
Nonspendable	0	0	0	1,636
Restricted	23,861,252	22,472,016	23,396,610	22,830,331
Assigned	1,451,496	1,523,744	2,241,504	8,191,048
Unassigned (Deficit)	<u>(73,787)</u>	<u>(910)</u>	<u>(31,155)</u>	<u>(322,519)</u>
Total All Other Governmental Funds	<u>25,238,961</u>	<u>23,994,850</u>	<u>25,606,959</u>	<u>30,700,496</u>
Total Governmental Funds	<u>\$33,704,736</u>	<u>\$33,025,759</u>	<u>\$34,016,971</u>	<u>\$38,081,184</u>

2015	2014	2013	2012	2011	2010
\$628,227	\$528,089	\$534,728	\$658,610	\$601,012	\$564,204
0	0	12,425	12,425	11,000	11,000
1,394,791	1,566,433	212,330	248,019	153,127	159,781
4,410,353	2,790,107	3,813,085	4,148,895	1,691,119	2,937,340
<u>6,433,371</u>	<u>4,884,629</u>	<u>4,572,568</u>	<u>5,067,949</u>	<u>2,456,258</u>	<u>3,672,325</u>
0	0	614,917	971,883	1,035,172	978,007
22,236,984	23,243,291	21,755,277	20,916,868	20,556,644	20,270,926
1,657,565	625,732	854,754	52,716	13,427	30,049
0	0	(1,242,241)	(442,286)	(1,882,556)	(1,910,484)
<u>23,894,549</u>	<u>23,869,023</u>	<u>21,982,707</u>	<u>21,499,181</u>	<u>19,722,687</u>	<u>19,368,498</u>
<u>\$30,327,920</u>	<u>\$28,753,652</u>	<u>\$26,555,275</u>	<u>\$26,567,130</u>	<u>\$22,178,945</u>	<u>\$23,040,823</u>

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

	2019	2018	2017	2016
Revenues				
Property Taxes	\$8,285,839	\$7,352,304	\$7,345,352	\$6,942,870
Payment in Lieu of Taxes	570,198	578,978	537,001	513,403
Sales Taxes	12,440,262	12,107,934	12,342,717	12,310,285
Special Assessments	227,144	85,352	145,087	84,417
Charges for Services	5,294,352	5,153,330	4,150,204	4,289,174
Licenses and Permits	169,818	148,039	145,825	139,131
Fines and Forfeitures	803,464	293,932	338,253	416,349
Intergovernmental	24,012,201	22,359,691	24,927,143	25,197,180
Interest	1,028,356	545,948	377,920	222,247
Other	3,350,264	3,065,526	2,563,987	1,800,104
Total Revenues	<u>56,181,898</u>	<u>51,691,034</u>	<u>52,873,489</u>	<u>51,915,160</u>
Expenditures				
General Government				
Legislative and Executive	12,170,212	7,778,738	7,335,314	6,466,554
Intergovernmental	0	0	0	0
Judicial	3,819,454	3,487,271	3,135,225	3,147,990
Public Safety	10,499,083	12,685,850	13,571,538	12,852,988
Intergovernmental	3,600	3,600	3,600	3,832
Public Works	6,400,536	5,865,884	5,339,352	6,341,991
Intergovernmental	0	0	269,792	271,845
Health	5,851,568	5,564,774	5,794,383	6,438,694
Intergovernmental	11,530	0	18,910	0
Human Services	13,816,346	12,958,491	12,449,138	11,437,162
Intergovernmental	0	0	0	0
Economic Development				
Intergovernmental	197,066	185,330	473,800	223,596
Conservation and Recreation	0	20,000	20,000	20,000
Intergovernmental	39,500	64,266	144,266	98,700
Capital Outlay	2,079,559	3,130,296	1,469,217	1,837,780
Debt Service				
Principal Retirement	600,811	590,811	6,520,811	570,811
Current Refunding	0	0	0	0
Interest and Fiscal Charges	328,656	346,935	392,356	527,396
Total Expenditures	<u>55,817,921</u>	<u>52,682,246</u>	<u>56,937,702</u>	<u>50,239,339</u>
Excess of Revenues Over (Under) Expenditures	<u>363,977</u>	<u>(991,212)</u>	<u>(4,064,213)</u>	<u>1,675,821</u>

2015	2014	2013	2012	2011	2010
\$6,967,381	\$6,836,792	\$6,740,303	\$6,550,771	\$6,455,745	\$6,454,755
593,478	505,367	415,436	422,570	386,197	387,965
12,322,016	10,173,976	7,444,621	9,065,121	7,045,122	6,505,099
163,261	316,150	125,739	102,885	304,095	207,735
4,415,336	4,181,375	4,331,388	4,332,473	4,411,431	4,446,692
143,354	152,082	159,255	146,900	160,468	158,544
356,787	284,131	351,998	400,664	413,293	463,687
25,308,576	22,178,829	21,125,367	23,522,501	25,702,703	26,747,183
243,762	242,518	217,756	218,864	317,504	322,099
1,732,359	1,663,340	2,635,865	2,298,090	2,163,958	2,253,279
<u>52,246,310</u>	<u>46,534,560</u>	<u>43,547,728</u>	<u>47,060,839</u>	<u>47,360,516</u>	<u>47,947,038</u>
5,882,248	5,808,582	5,807,300	5,493,593	5,870,228	5,659,577
319,097	269,342	229,297	189,934	212,793	216,492
2,727,527	2,422,014	2,310,056	2,256,239	2,677,452	2,457,062
10,875,822	9,855,758	9,394,925	8,303,816	10,046,777	9,803,682
0	3,802	3,600	0	3,600	3,600
9,596,488	5,137,368	5,192,720	4,808,265	4,862,065	4,250,771
0	0	0	0	0	0
6,533,532	6,776,328	7,498,335	7,368,643	6,922,644	6,721,041
0	0	0	0	11,530	11,530
11,700,064	11,198,101	10,472,452	10,119,133	9,940,314	10,979,448
0	11,706	0	0	0	0
299,096	278,509	122,376	125,126	159,990	156,000
15,000	5,000	5,000	0	2,000	2,000
20,100	12,000	115,000	60,000	140,000	137,397
1,758,219	1,595,009	1,415,026	4,565,806	6,436,377	8,497,998
490,810	490,811	4,020,811	360,811	332,905	531,477
0	0	0	70,000	110,000	110,000
454,039	468,176	512,685	503,719	493,718	491,142
<u>50,672,042</u>	<u>44,332,506</u>	<u>47,099,583</u>	<u>44,225,085</u>	<u>48,222,393</u>	<u>50,029,217</u>
<u>1,574,268</u>	<u>2,202,054</u>	<u>(3,551,855)</u>	<u>2,835,754</u>	<u>(861,877)</u>	<u>(2,082,179)</u>

(continued)

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

	2019	2018	2017	2016
Other Financing Sources (Uses)				
Sale of Capital Assets	\$315,000	\$0	\$0	\$0
Notes Issued	0	0	0	0
Bonds Issued	0	0	0	0
Current Refunding	0	0	0	0
Refunding General Obligation Bonds Issued	0	0	0	5,545,000
Premium on Refunding General Obligation				
Bonds Issued	0	0	0	532,443
Transfers - In	2,662,822	2,569,810	2,800,087	2,052,934
Transfers - Out	(2,662,822)	(2,569,810)	(2,800,087)	(2,052,934)
Total Other Financing Sources (Uses)	<u>315,000</u>	<u>0</u>	<u>0</u>	<u>6,077,443</u>
Changes in Fund Balances	<u>\$678,977</u>	<u>(\$991,212)</u>	<u>(\$4,064,213)</u>	<u>\$7,753,264</u>
Debt Service as a Percentage of Noncapital Expenditures	1.8%	1.9%	12.8%	2.4%

2015	2014	2013	2012	2011	2010
\$0	\$0	\$0	\$32,431	\$0	\$0
0	0	0	3,520,000	2,070,000	2,180,000
0	0	3,540,000	0	0	1,375,000
0	0	0	(2,000,000)	(2,070,000)	(2,180,000)
0	0	0	0	0	0
0	0	0	0	0	0
1,972,472	3,563,668	1,751,189	1,242,500	1,291,540	1,089,498
(1,972,472)	(3,563,668)	(1,751,189)	(1,242,500)	(1,291,540)	(1,089,498)
0	0	3,540,000	1,552,431	0	1,375,000
<u>\$1,574,268</u>	<u>\$2,202,054</u>	<u>(\$11,855)</u>	<u>\$4,388,185</u>	<u>(\$861,877)</u>	<u>(\$707,179)</u>
2.2%	2.3%	10.2%	2.4%	2.4%	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			Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility	Estimated Actual Value		
2019	\$909,045,930	\$186,147,490	\$3,129,124,057	\$115,089,930	\$130,784,011
2018	907,244,110	182,732,470	3,114,218,800	104,930,990	119,239,761
2017	905,608,490	178,322,670	3,096,946,171	98,425,280	111,846,909
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

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-16 and S-17 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. 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. Beginning in 2007, House Bill 66 switched telephone companies from being utilities to general business tax payers 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	\$1,210,283,350	\$3,259,908,068	\$7.96
0	0	1,194,907,570	3,233,458,561	7.91
0	0	1,182,356,440	3,208,793,080	7.90
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

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

	2019	2018	2017	2016	2015
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	0.3788	0.3786	0.3784	0.3969	0.3990
Commercial/Industrial	0.5716	0.5678	0.5726	0.5745	0.5726
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985					
Effective Millage Rates					
Residential/Agricultural	0.1498	0.1497	0.1497	0.1570	0.1578
Commercial/Industrial	0.2943	0.2924	0.2949	0.2958	0.2948
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987					
Effective Millage Rates					
Residential/Agricultural	0.2140	0.2139	0.2138	0.2243	0.2254
Commercial/Industrial	0.4207	0.4179	0.4214	0.4228	0.4214
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 1996					
Effective Millage Rates					
Residential/Agricultural	1.6320	1.6310	1.6301	1.7100	1.7190
Commercial/Industrial	2.8428	2.8241	2.8480	2.8573	2.8477
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Children Services					
Effective Millage Rates					
Residential/Agricultural	0.9075	0.9070	0.9065	0.9508	0.9559
Commercial/Industrial	1.7868	1.7750	1.7900	1.7959	1.7899
Tangible/Public Utility Personal	2.1200	2.1200	2.1200	2.1200	2.1200
ADAMHS					
Effective Millage Rates					
Residential/Agricultural	0.7918	0.7914	0.7909	0.8297	0.8340
Commercial/Industrial	0.9949	0.9884	0.9967	1.0000	1.0000
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Senior Services					
Effective Millage Rates					
Residential/Agricultural	0.6335	0.6331	0.6327	0.6637	0.6672
Commercial/Industrial	0.7959	0.7907	0.7974	0.8000	0.8000
Tangible/Public Utility Personal	0.8000	0.8000	0.8000	0.8000	0.8000
Total Marion County (Total Direct Rate)					
Effective Millage Rates					
Residential/Agricultural	7.1075	7.1047	7.1021	7.3323	7.3583
Commercial/Industrial	10.1070	10.0562	10.1211	10.1463	10.1264
Tangible/Public Utility Personal	11.1700	11.1700	11.1700	11.1700	11.1700
Total Weighted Average Tax Rate	7.9551	7.9131	7.8960	8.0842	8.0873

2014	2013	2012	2011	2010
\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
0.3986	0.4413	0.4405	0.4391	0.4383
0.5604	0.5626	0.5539	0.5395	0.5212
1.0000	1.0000	1.0000	1.0000	1.0000
0.1576	0.1745	0.1742	0.1737	0.1733
0.2886	0.2897	0.2852	0.2778	0.2684
0.3500	0.3500	0.3500	0.3500	0.3500
0.2252	0.2494	0.2489	0.2481	0.2476
0.4124	0.4141	0.4076	0.3971	0.3835
0.5000	0.5000	0.5000	0.5000	0.5000
1.7172	1.9013	1.8979	1.8918	1.8881
2.7870	2.7982	2.7547	2.6832	2.5920
3.0000	3.0000	3.0000	3.0000	3.0000
0.9549	1.0573	1.0553	1.0520	1.0499
1.7517	1.7587	1.7314	1.6865	1.6291
2.1200	2.1200	2.1200	2.1200	2.1200
0.8332	0.9225	0.9208	0.9179	0.9161
0.9960	1.0000	0.9891	0.9635	0.9307
1.0000	1.0000	1.0000	1.0000	1.0000
0.6665	0.7380	0.7367	0.7343	0.7329
0.7968	0.8000	0.7913	0.7708	0.7446
0.8000	0.8000	0.8000	0.8000	0.8000
7.3533	7.8843	7.8744	7.8569	7.8463
9.9929	10.0233	9.9132	9.7184	9.4694
11.1700	11.1700	11.1700	11.1700	11.1700
8.0602	8.4956	8.4604	8.4115	8.3720

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

	2019	2018	2017	2016	2015
In County School Districts					
Marion CSD	\$29.0181-40.3000	\$29.3375-40.9100	\$29.4239-40.7700	\$29.9061-41.1200	\$29.8524-41.1200
Pleasant LSD	22.5144-45.4100	22.6302-45.5300	22.5500-45.4500	23.6626-46.5300	23.6596-46.5300
Overlapping School Districts					
Buckeye Valley LSD	28.1000-37.1000	26.0000-35.0000	26.0000-35.0000	28.3000-37.3000	25.2000-34.2000
Cardington-Lincoln LSD	22.8318-28.6500	22.5800-28.6500	22.5500-28.6500	22.5500-29.6500	22.5500-29.6500
Elgin LSD	30.2702-42.4600	31.3083-43.520	30.9849-43.3100	32.5740-44.8600	32.5846-44.8600
Northmor LSD	26.3411-33.5400	26.2513-33.5400	27.0042-34.5400	26.9923-34.5400	26.9816-34.5400
Ridgedale LSD	23.5455-44.2300	23.9654-44.6600	23.7400-44.4400	24.0000-44.7000	24.0180-44.7000
River Valley LSD	26.7797-37.9100	27.2940-38.4300	27.2542-38.4300	27.4628-38.6200	27.4635-38.6200
Upper Sandusky EVSD	21.8970-35.7000	21.8901-35.7000	21.8827-35.7000	22.0415-35.7000	20.0516-33.7000
Corporations					
Caledonia	9.0751-9.5000	9.0751-9.5000	9.0751-9.5000	9.0751-9.5000	9.0751-9.5000
Green Camp	10.1000-10.1000	10.1000-10.1000	9.4126-10.1000	9.4142-10.1000	9.4242-10.1000
Larue	12.4321-13.2000	12.4321-13.2000	12.4125-13.2000	12.7941-13.2000	12.7585-13.2000
Marion (Elgin LSD)	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000
Marion (Marion CSD /Annex)	2.1500-2.1500	2.1500-2.1500	2.1500-2.1500	2.1500-2.1500	2.1500-2.1500
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 (Pleasant LSD/Annex)	0.8000-0.8000	0.8000-0.8000	0.8000-0.8000	0.00	0.00
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	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.4282-1.5000
New Bloomington	2.0000-2.0000	2.0000-2.0000	3.2381-4.0000	3.2690-4.0000	3.2612-4.0000
Prospect	8.7861-14.6000	8.7332-14.6000	8.7185-14.6000	8.8764-14.6000	8.8788-14.6000
Waldo	6.0483-6.9000	6.0361-6.9000	6.0361-6.9000	6.1491-6.9000	6.1285-6.9000
Townships					
Big Island	4.6371-5.9000	2.6367-3.9000	2.636-3.9000	2.6929-3.9000	2.7132-3.9000
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	3.6630-5.2000	3.6624-5.2000	3.6600-5.2000	3.7801-5.2000	3.8236-5.2000
Grand Prairie	3.0900-3.4500	3.0900-3.4500	3.0899-3.4500	3.1512-3.4500	3.1715-3.4500
Green Camp	4.2736-5.4500	4.2712-5.4500	4.2700-5.4500	3.4378-4.4500	3.4782-4.4500
Marion	9.5790-10.5000	9.5745-10.5000	9.7251-10.5000	9.9339-10.500	9.9269-10.5000
Montgomery	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
Pleasant	5.6027-5.8800	5.6008-5.8800	5.6007-5.8800	5.7675-5.8800	5.7674-5.8800
Prospect	1.7460-2.8000	1.7449-2.8000	3.4491-5.0000	1.7665-2.8000	1.7726-2.8000
Richland	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
Salt Rock	5.3565-8.6000	5.3572-8.6000	5.3572-8.6000	5.6862-8.6000	5.8830-8.6000
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	3.4410-3.9000	3.4418-3.9000	2.4418-2.9000	2.5026-2.9000	2.5205-2.9000

2014	2013	2012	2011	2010
\$29.7367-41.1200	\$30.7316-41.2200	\$30.5185-41.2500	\$29.3975-40.3600	\$28.8868-40.3600
23.6494-46.5300	24.7987-47.1300	24.7711-47.1300	25.1969-47.5900	24.7549-47.5900
25.9582-34.6600	25.9653-34.6600	25.9931-34.7300	25.8117-34.7300	25.9957-34.9500
23.9524-31.1900	23.958-31.1900	23.9772-31.1900	23.9598-31.1900	23.9949-31.1900
32.6030-44.8600	33.6716-45.7500	33.6884-45.7800	34.0894-46.1700	34.1747-46.1700
27.1045-34.5400	27.0789-34.5400	27.0750-34.5400	27.1659-34.5400	27.1528-34.5400
24.0000-44.7000	25.0040-45.6900	25.0012-45.7000	25.8200-46.5200	25.8200-46.5200
27.4684-38.6200	27.7996-38.8900	27.7883-38.8900	27.3090-38.4100	27.3461-38.4100
20.0000-33.7000	20.0000-33.7000	20.0000-33.7000	20.0000-33.7000	20.0507-33.7000
8.7105-11.5000	8.7018-11.5000	8.6883-11.5000	8.6883-11.5000	8.6139-11.5000
9.4142-10.1000	9.7965-10.1000	9.7965-10.1000	9.7497-10.1000	9.4607-10.1000
12.7585-13.2000	12.6320-13.2000	12.6070-13.2000	12.6345-13.2000	12.2201-13.2000
3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000
2.1500-2.1500	2.1500-2.1500	2.1500-2.1500	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
0.00	0.00	0.00	0.00	0.00
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	3.3000-3.3000
1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	0.0000	0.0000
1.4281-1.5000	2.3354-2.4300	2.3354-2.4300	2.3356-2.4300	2.3695-2.4300
3.2612-4.0000	3.2630-4.0000	3.2630-4.0000	3.2614-4.0000	3.1671-4.0000
8.8774-14.6000	5.5000-11.6000	5.4847-11.6000	5.4765-11.6000	5.3112-11.6000
6.1177-6.9000	6.2170-6.9000	6.2170-6.9000	6.21734-6.9000	6.0456-6.9000
2.7124-3.9000	2.9077-3.9000	2.9074-3.9000	2.9074-3.9000	2.9532-3.9000
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
3.8236-5.2000	4.6157-5.2000	4.6157-5.2000	4.6075-5.2000	3.7000-3.7000
3.1709-3.4500	3.3980-3.4500	3.3938-3.4500	3.3927-3.4500	3.4500-3.4500
3.4776-4.4500	3.9752-4.4500	3.9752-4.4500	3.9707-4.4500	4.2720-4.4500
9.9235-10.5000	10.3980-10.5000	10.3853-10.5000	9.9676-10.5000	9.2951-10.5000
1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
4.3487-4.5400	4.4599-4.5400	4.4599-4.5400	4.5147-4.5400	4.3600-4.5400
1.7725-2.8000	1.8506-2.8000	1.8495-2.8000	1.8481-2.8000	1.8720-2.8000
1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
5.8770-8.6000	5.0923-6.6000	5.0933-6.6000	5.0923-6.6000	4.5026-5.1000
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
2.5186-2.9000	2.7120-2.9000	2.7120-2.9000	2.7109-2.9000	2.7808-2.9000

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

	2019	2018	2017	2016	2015
Other Units					
Battle Run Fire District	\$3.4604-5.0000	\$3.4516-5.0000	\$3.4491-5.0000	\$3.6190-5.0000	\$3.662-5.0000
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	.87245-1.0000	0.8744-1.0000	0.9523-1.0000	0.9576-1.0000	0.9612-1.0000
Delaware County JVSD	2.2590-3.2000	2.6000-3.2000	1.5000-1.5000	2.3215-3.2000	2.3311-3.2000
First Consolidated Fire District	8.6480-9.0000	7.5148-9.0000	6.3488-9.0000	6.8556-9.0000	6.8590-9.0000
Fort Morrow Fire District	3.4500-5.0000	3.4572-5.0000	3.4452-5.0000	3.6500-5.0000	3.6671-5.0000
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	2.7507-3.7000	2.7350-3.7000	2.7001-3.7000	2.6981-3.7000	2.8258-3.7000
Prospect Joint Park Commission	1.3117-2.2000	1.3089-2.2000	1.3080-2.2000	1.3626-2.2000	1.3778-2.2000
Scioto Valley Fire District	3.2803-6.7000	3.2798-6.7000	1.5795-5.0000	1.6947-5.0000	1.7297-5.0000
Tri-Rivers JVSD	2.0040-4.4000	2.0000-4.4000	2.0000-4.4000	2.0000-4.4000	1.9997-4.4000
Upper Sandusky EVSD Library	1.4000-1.4000	0.9987-1.4000	0.9982-1.4000	1.0598-1.4000	1.0604-1.4000
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	0	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.

2014	2013	2012	2011	2010
\$3.6659-5.0000	\$4.2056-5.000	\$4.1512-5.0000	\$4.1715-5.000	\$4.1701-5.0000
0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	1.0500-1.0500
0.9995-1.0000	1.0000-1.0000	1.0000-1.0000	0.9929-1.0000	1.0278-1.0300
2.4297-3.2000	2.3850-3.2000	2.3580-3.2000	2.2890-3.2000	2.2909-3.2000
7.0525-9.0000	8.4501-9.0000	6.7881-8.0000	6.8583-8.0000	7.5169-8.0000
3.8016-5.0000	4.4707-5.0000	4.4690-5.0000	4.5313-5.0000	4.7375-5.0000
0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000
2.0771-3.7000	2.0763-3.7000	2.0319-3.7000	2.0047-3.7000	2.0000-3.7000
1.3777-2.2000	1.5723-2.2000	1.5694-2.2000	1.5661-2.2000	1.6255-2.2000
1.7286-5.0000	2.2890-5.0000	2.2881-5.0000	2.2870-5.0000	2.6677-5.0000
2.0355-4.4000	2.2108-4.4000	2.2063-4.4000	2.2037-4.4000	2.2320-4.4000
1.0568-1.4000	1.3133-1.4000	1.3141-1.4000	1.3170-1.4000	1.3999-1.4000
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
2019	\$9,545,241	\$9,302,905	97.46%	\$633,836	\$2,280,345	\$2,914,181	30.53%
2018	9,409,869	9,261,293	98.42	611,169	2,060,675	2,671,844	28.39
2017	9,280,415	9,068,115	97.71	631,835	1,891,432	2,523,267	27.19
2016	9,080,114	8,857,013	97.54	636,357	1,674,611	2,310,968	25.45
2015	9,023,045	8,813,557	97.68	678,059	1,409,810	2,087,869	23.14
2014	8,959,588	8,764,103	97.82	685,109	1,193,273	1,878,382	20.97
2013	8,680,285	8,434,463	97.17	679,230	1,003,666	1,682,896	19.39
2012	8,620,499	8,334,506	96.68	691,707	745,367	1,437,074	16.67
2011	8,635,679	8,305,212	96.17	736,518	414,563	1,151,081	13.33
2010	8,581,187	8,262,572	96.29	725,209	\$95,406	820,615	9.56

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
2019	\$0	\$0	0.00%	\$0	\$865	\$865	0.00%
2018	0	0	0.00	0	1,031	1,031	0.00
2017	0	0	0.00	0	856	856	0.00
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

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

	2019			2010		
	Total Assessed		Percent of Total County Assessed	Taxable Assessed		Percent of Total County Assessed
	Value	Rank	Value	Value	Rank	Value
Aqua Ohio, Inc.	\$32,845,210	1	2.71%	\$29,425,250	1	2.85%
Ohio Edison	28,268,950	2	2.33	21,046,144	2	2.04
American Transmission	15,826,070	3	1.31			
Columbia Gas Transmission	13,004,850	4	1.07			
Ohio Power Company	9,300,470	5	0.77			
Ohio Health Marion General Hospital	8,370,900	6	0.69	17,867,285	3	1.73
Columbia Gas of Ohio	7,484,700	7	0.62			
Mid Ohio Energy Coop	3,870,550	8	0.32			
Innovation Drive LLC	3,587,010	9	0.30	7,066,428	8	0.69
GP2 LLC	3,221,610	10	0.27			
Cabot Northpark Southland						
RG Marion Ltd.				9,960,771	4	0.97
Clinic Investment				9,526,228	5	0.92
Pedcor Investments				8,711,028	6	0.85
Meijer Stores Limited				7,592,285	7	0.74
Marion Forum LLC				6,527,142	9	0.63
Marion Plaza Associates LP				6,192,828	10	0.60
Total Principal Taxpayers	125,780,320		10.39	123,915,389		12.02
All Other Taxpayers	1,084,503,030		89.61	906,835,391		87.98
Total County Assessed Value	<u>\$1,210,283,350</u>		<u>100.00%</u>	<u>\$1,030,750,780</u>		<u>100.00%</u>

Source: Marion County Auditor

Marion County, Ohio
Taxable Sales by Type
Last Ten Years

Category	2019	2018	2017	2016	2015
Sales Tax Payments	\$2,713,754	\$2,704,202	\$2,561,996	\$2,414,122	\$2,452,040
Direct Pay Tax Return Payments	306,883	291,563	975,719	1,534,156	1,606,073
Seller's Use Tax Return Payments	1,745,046	1,445,334	1,273,287	1,209,848	1,136,673
Consumer's Use Tax Return Payments	251,663	194,750	211,553	320,822	276,441
Motor Vehicle Tax Payments	2,167,271	2,079,898	1,827,466	1,660,187	1,823,077
Watercraft and Outboard Motors	22,010	16,804	23,618	15,446	17,425
Department of Liquor Control	42,951	42,452	40,047	40,774	37,274
Sales Tax on Motor Vehicle Fuel Refunds	3,983	4,240	3,361	3,641	4,545
Sales/Use Tax Voluntary Payments	4,894	9,429	4,191	5,508	3,629
Statewide Master Numbers	5,191,820	5,359,855	5,300,441	5,208,934	5,210,325
Sales/Use Tax Assessments Payments	111,933	85,951	139,814	69,384	126,252
Streamlined Sales Tax Payments	125,572	16,669	18,509	11,545	9,583
Use Tax Amnesty Payments	2,130	2,726	2,812	245	357
Administrative Rotary Fund Fee	(126,514)	(119,247)	(123,609)	(124,232)	(126,558)
Sales/Use Tax Refunds Approved	(38,468)	(15,075)	(21,957)	(71,410)	(47,889)
Total	\$12,524,928	\$12,119,551	\$12,237,248	\$12,298,970	\$12,529,247
Sales Tax Rate	1.50%	1.50%	1.50%	1.50%	1.50%

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.

2014	2013	2012	2011	2010
\$2,188,260	\$1,577,913	\$1,710,572	\$1,597,026	\$1,521,776
1,235,840	616,557	761,680	604,991	609,803
970,032	627,672	742,245	736,195	512,645
280,609	221,158	347,913	308,278	153,045
1,450,117	1,071,422	1,152,032	1,126,145	841,241
12,404	10,598	13,516	9,804	9,576
31,450	21,715	23,582	22,925	19,021
6,921	2,836	3,727	1,358	3,019
2,713	6,818	4,055	3,506	2,610
4,650,568	3,333,025	3,755,270	3,687,886	3,038,295
145,392	35,720	36,575	43,301	34,560
4,064	2,457	2,585	2,447	1,377
41,783	7,131	22,271	1,657	0
(109,174)	(74,894)	(85,241)	(79,890)	(65,774)
(102,734)	(45,552)	(51,891)	(156,517)	(169,572)
<u>\$10,808,245</u>	<u>\$7,414,576</u>	<u>\$8,438,891</u>	<u>\$7,909,112</u>	<u>\$6,511,622</u>
1.5% (3)	1.00%	1% (2)	1.5% (1)	1.00%

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

Year	Governmental Activities			Business-Type Activity	
	Bond	General	Ohio Public	General	Ohio Public
	Anticipation	Obligation	Works Commission	Obligation	Works Commission
	Notes	Bonds	Loans	Bonds	Loans
2019	\$0	\$8,414,576	\$66,825	\$851,227	\$162,513
2018	0	9,047,806	72,636	1,006,482	171,269
2017	0	9,670,603	78,447	1,161,737	196,333
2016	0	16,246,874	84,258	2,591,639	155,696
2015	0	10,736,582	90,069	1,415,000	152,714
2014	0	11,223,733	95,879	1,540,000	108,137
2013	0	11,710,884	101,690	1,660,000	170,567
2012	3,590,000	8,668,035	107,501	1,780,000	212,189
2011	3,725,000	9,025,187	113,312	1,895,000	232,999
2010	3,857,000	8,985,056	116,217	2,005,000	295,430

Source: Marion County Auditor

See Schedule S33 for population and personal income.

Total Primary Government	Per Capita	Percentage of Personal Income
\$9,495,141	\$145.87	0.38%
10,298,193	157.81	0.43
11,107,120	170.97	0.51
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

Marion County
Legal Debt Margin
Last Ten Years

	2019	2018	2017	2016	2015
Assessed Value of County	\$1,210,283,350	\$1,194,907,570	\$1,182,356,440	\$1,129,486,840	\$1,119,151,770
Voted Debt Limitation	\$28,757,084	\$28,372,689	\$28,058,911	\$26,737,171	\$26,478,794
Total Outstanding Debt					
Bond Anticipation Notes	0	0	0	0	0
General Obligation Bonds	8,790,000	9,530,000	10,260,000	18,195,000	12,125,000
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	229,338	243,905	274,780	239,954	242,783
Total Outstanding Debt	9,019,338	9,773,905	10,534,780	18,434,954	12,367,783
Exemptions					
Bond Anticipation Notes	0	0	0	0	0
Marion-Hardin Correctional Center General Obligation Bonds	1,465,000	1,645,000	1,825,000	4,120,000	2,295,000
General Obligation Bonds Paid by Enterprise Funds	795,000	940,000	1,085,000	2,505,000	1,415,000
General Obligation Bonds Paid by Tax Incentive Financing Revenues	1,940,000	2,045,000	2,145,000	2,240,000	2,335,000
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	229,338	243,905	274,780	239,954	242,783
Total Exemptions	4,429,338	4,873,905	5,329,780	9,104,954	6,287,783
Net Indebtedness	4,590,000	4,900,000	5,205,000	9,330,000	6,080,000
Amount Available in Debt Service Fund	94,110	76,261	45,752	6,015,767	28,790
Total Net Debt Applicable to Debt Limit	4,495,890	4,823,739	5,159,248	3,314,233	6,051,210
Total Voted Legal Debt Margin	\$24,261,194	\$23,548,950	\$22,899,663	\$23,422,938	\$20,427,584
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	84.37%	83.00%	81.61%	87.60%	77.15%
Unvoted Debt Limitation	\$12,102,834	\$11,949,076	\$11,823,564	\$11,294,868	\$11,191,518
Total Unvoted Legal Debt Margin	\$7,606,944	\$7,125,337	\$6,664,316	\$7,980,635	\$5,140,308
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	62.85%	59.63%	56.36%	70.66%	45.93%

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.

2014	2013	2012	2011	2010
\$1,120,237,120	\$1,025,270,540	\$1,022,733,310	\$1,025,272,240	\$1,030,750,780
\$26,505,928	\$24,131,764	\$24,068,333	\$24,131,806	\$24,268,770
0	0	3,590,000	3,725,000	3,857,000
12,735,000	13,340,000	10,415,000	10,885,000	11,325,000
0	0	0	0	0
204,016	272,258	319,690	346,311	411,647
12,939,016	13,612,258	14,324,690	14,956,311	15,593,647
0	0	2,690,000	2,825,000	2,957,000
2,455,000	2,615,000	2,765,000	2,910,000	3,045,000
1,540,000	1,660,000	1,780,000	1,895,000	2,005,000
2,430,000	2,525,000	0	0	0
0	0	0	0	0
204,016	272,258	319,690	346,311	411,647
6,629,016	7,072,258	7,554,690	7,976,311	8,418,647
6,310,000	6,540,000	6,770,000	6,980,000	7,175,000
14,745	264	40,824	0	16,622
6,295,255	6,539,736	6,729,176	6,980,000	7,158,378
\$20,210,673	\$17,592,028	\$17,339,157	\$17,151,806	\$17,110,392
76.25%	72.90%	72.04%	71.08%	70.50%
\$11,202,371	\$10,252,705	\$10,227,333	\$10,252,722	\$10,307,508
\$4,907,116	\$3,712,969	\$3,498,157	\$3,272,722	\$3,149,130
43.80%	36.21%	34.20%	31.92%	30.55%

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
2019	\$9,265,803	0.28%	\$142.35
2018	10,054,288	0.31	154.07
2017	10,832,340	0.34	166.74
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

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>
2019	65,093	\$2,489,937,436	\$38,252	4.1%
2018	65,256	2,370,619,968	36,328	4.4
2017	64,967	2,188,608,296	33,688	5.1
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

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	2019			2010		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,300	1	8.49%	3,066	1	11.07%
Ohio Health Marion General Hospital	1,603	2	5.92	989	2	3.57
Marion City School District	678	3	2.50	769	3	2.78
Andersen/Silverline Windows	600	4	2.21	700	4	2.53
Marion County Government	592	5	2.18	596	6	2.15
Marion Correctional Institution	446	6	1.65	456	9	1.65
Ohio Health Marion Area Physicians	432	7	1.59			
Wyandot, Inc.	410	8	1.51	425	10	1.53
North Central Correctional Institution	365	9	1.35	491	7	1.77
Marion City Government	346	10	1.28			
Frontier Communications				597	5	2.15
Smith Clinic				460	8	1.66
Total	<u>7,772</u>		<u>28.68%</u>	<u>8,549</u>		<u>30.86%</u>
 Total Employment Within Marion County	 <u>27,100</u>			 <u>27,700</u>		

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	2019	2018	2017	2016	2015	2014	2013
General Government							
Legislative and Executive	63.5	64.5	64.5	61.0	61.0	57.0	56.5
Judicial	59.5	57.0	52.5	50.5	45.5	46.5	47.5
Public Safety							
Enforcement	42.0	39.5	36.0	32.0	37.5	37.5	34.0
Other Public Safety	91.5	88.0	90.5	88.5	69.5	74.0	71.0
Public Works	29.0	31.0	29.0	28.0	29.0	31.0	30.0
Health							
Developmental Disabilities	29.5	40.0	40.5	69.0	89.0	87.0	84.0
Other Health	3.5	3.5	4.5	4.5	2.0	3.0	3.0
Human Services							
Children Home	30.0	32.5	35.5	33.5	34.5	34.5	35.5
Job and Family Services	54.0	57.0	63.5	65.0	65.0	66.5	64.5
Child Support Enforcement Agency	13.0	13.0	13.0	13.0	13.0	13.0	14.0
Other Human Services	11.5	8.0	8.0	9.0	8.0	8.0	9.0
Sanitary Engineer	7.5	7.0	7.0	7.5	6.0	8.0	8.0
Total	<u>434.5</u>	<u>441.0</u>	<u>444.5</u>	<u>461.5</u>	<u>460.0</u>	<u>466.0</u>	<u>457.0</u>

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

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

<u>2012</u>	<u>2011</u>	<u>2010</u>
53.5	60.0	58.0
42.5	48.5	48.0
30.0	33.5	33.0
67.5	71.0	73.0
34.0	34.0	34.0
87.5	79.0	72.0
2.5	1.0	3.0
35.5	36.0	33.0
61.0	60.5	60.0
13.0	12.0	13.0
8.0	9.0	8.0
8.5	8.0	8.0
<u>443.5</u>	<u>452.5</u>	<u>443.0</u>

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

	2019	2018	2017	2016	2015
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,431	1,500	1,363	989	1,223
Number of Exempt Conveyances	1,043	957	1,008	1,218	1,128
Number of Real Estate Transfers	2,474	2,457	2,371	2,207	2,351
Board of Elections					
Number of Registered Voters	38,751	40,298	39,757	39,530	38,252
Number of Voters Last General Election	11,618	21,095	12,183	26,885	18,501
Percent of Registered Voters Voting	29.98	52.35	30.64	68.01	48.37
Recorder					
Number of Deeds Filed	2,247	2,233	2,176	2,022	2,135
Number of Mortgages Filed	1,828	1,744	1,743	1,657	1,569
Judicial					
Common Pleas Court					
Number of New Filings	823	762	659	649	720
Number of Terminations	747	908	670	773	760
Criminal Cases					
Number of New Filings	654	573	1,442	1,448	715
Number of Terminations	625	754	1,541	1,158	706
Family Court					
Domestic Violence Civil Protection Orders					
Number of New Filings	73	91	99	98	79
Number of Terminations	70	92	102	95	74
Juvenile/Family Court					
Delinquent/Unruly/Truancy Cases					
Number of New Filings	333	430	569	398	464
Number of Terminations	371	562	575	491	607
Traffic Cases					
Number of New Filings	304	325	327	363	342
Number of Terminations	318	331	316	372	329
Public Safety					
Sheriff					
Incidents Reported	28,010	28,675	26,408	55,029	30,935
Citations Issued	586	574	603	452	244
Papers Served	4,464	3,043	3,179	3,624	4,020
Transport Hours	1,074	1,470	1,206	1,124	947
Court Security Hours	0	0	0	0	0
Public Works					
Engineer					
Roads Resurfaced	13.67	33.93	28.51	30.52	23.05
Bridges Replaced	3	4	6	4	4
Culverts Built	8	6	5	2	7

2014	2013	2012	2011	2010
1,129	1,262	1,100	1,138	1,180
1,070	1,064	945	974	919
2,199	2,326	2,045	2,112	2,099
39,586	39,198	42,218	41,653	41,017
16,201	11,320	27,622	19,918	20,432
40.93	28.88	65.43	47.82	49.81
2,038	2,165	1,953	2,328	2,250
1,446	1,872	1,657	1,625	1,601
633	758	834	916	1,943
860	835	1,109	1,176	1,243
536	588	610	664	719
821	786	871	796	690
96	82	82	93	91
107	78	95	81	86
561	705	848	1,372	1,937
717	893	882	1,373	1,762
322	289	358	355	485
319	304	381	346	442
33,128	36,111	33,219	32,716	30,859
421	273	216	466	612
2,225	5,794	4,535	5,616	6,978
420	416	233	67	305
0	0	0	4,160	4,000
9.49	8.01	8.07	34.07	9.16
2	4	5	4	7
10	9	5	13	31

Marion County, Ohio
 Operating Indicators by Program/Department (continued)
 Last Ten Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Health					
Dog and Kennel					
Number of Dog Licenses Sold	8,158	8,177	8,350	8,324	8,647
Number of Kennel Licenses Sold	73	72	86	102	93
Developmental Disabilities					
Students Enrolled at Marca					
Early Intervention Program	60	76	89	102	87
Preschool	29	25	184	55	60
Consumers Employed at Marca Industries	112	137	157	100	160
Sewer District					
New Residential Connections	4	10	4	5	3
New Commercial (Multi Family) Connections	1	2	2	3	1
Number of Treatment Plants	8	8	8	8	8
Number of Pumping Stations	8	8	8	8	8

Source: Marion County Departments

2014	2013	2012	2011	2010
9,156	9,083	9,461	9,834	9,638
313	214	187	207	285
97	83	55	74	33
46	51	45	45	47
163	167	137	120	160
3	6	3	26	4
2	2	2	1	0
7	7	7	7	7
8	8	8	8	6

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</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	3	2	2	2	2
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	3	2	2	2	3
Clerk of Courts					
Administrative Office Space (sq. ft.)	3,705	3,705	3,705	3,705	3,705
Law Library					
Administrative Office Space (sq. ft.)	3,192	3,192	3,192	3,192	3,192
Public Safety					
Sheriff					
Number of Patrol Vehicles	33	33	32	31	29
Administrative Office Space (sq. ft.)	30,000	10,000	10,000	10,000	10,000
Adult Probation					
Administrative Office Space (sq. ft.)	9,037	9,037	9,037	9,037	13,534
Number of Vehicles	5	5	5	5	5
Public Works					
Engineer					
Administrative Office Space (sq. ft.)	3,724	3,724	3,724	3,724	3,724
Centerline Miles of Roads	385	385	385	385	384
Number of Bridges	276	276	277	278	277
Number of Culverts	1454	1454	1451	1451	1450
Number of Traffic Signals	2	4	5	4	4
Number of Storm Drainage (feet)	152,753	152,753	151,540	150,052	148,406
Number of Vehicles	36	47	47	46	44
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	51.00	51.00	51.00

2014	2013	2012	2011	2010
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
2	2	4	4	4
13,984	13,984	13,984	13,984	13,984
1,028	1,028	1,028	1,028	1,028
1	1	1	1	1
15,536	15,536	15,536	15,536	15,536
3	3	4	4	4
4,022	4,022	4,022	4,022	4,022
3,192	3,192	3,192	3,192	3,192
31	33	30	32	32
10,000	10,000	10,000	10,000	10,000
9,512	9,512	9,512	9,512	9,512
4	4	6	6	6
3,724	3,724	3,724	3,724	3,724
389	384	384	391	387
284	278	278	278	277
1446	1437	1435	1446	1440
4	5	5	4	4
141,350	139,382	137,668	135,452	133,626
45	46	41	41	39
1,728	1,728	1,728	1,728	1,728
50.60	50.30	50.30	50.60	50.20

Marion County, Ohio
 Capital Asset Statistics by Program/Department (continued)
 Last Ten Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Health					
Dog & Kennel					
Administrative Office Space (sq. ft.)	3,520	3,520	3,520	3,520	3,520
Development Disabilities					
Number of Buildings	6	7	7	7	7
Administrative Office Space (sq. ft.)	4,748	5,549	5,549	4,938	4,938
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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
3,520	3,520	3,520	3,520	3,520
⁷ 4,938	⁷ 4,938	⁷ 4,275	⁷ 4,275	⁷ 4,275
31,272	31,272	31,272	31,272	31,272
230	230	230	230	230

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OHIO AUDITOR OF STATE KEITH FABER



MARION COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/29/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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