

MARION COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2018

MARION COUNTY
DECEMBER 31, 2018

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MARION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

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.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution)				
National School Lunch Program	10.555	N/A	\$ -	\$ 1,021
Cash Assistance				
School Breakfast Program	10.553	N/A	-	15,385
National School Lunch Program	10.555	N/A	-	30,270
Total Child Nutrition Cluster			-	46,676
<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	27,689	464,994
TOTAL U.S. DEPARTMENT OF AGRICULTURE			27,689	511,670
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5774	-	31,204
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	G-1819-11-5773	403,471	2,322,075
Child Support Enforcement	93.563	G-1819-11-5773	-	798,167
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-1819-11-5773	-	98,648
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5774	-	58,241
Foster Care_ Title IV-E	93.658	G-1819-11-5774	-	1,555,539
Adoption Assistance	93.659	G-1819-11-5774	-	435,517
Social Services Block Grant	93.667	G-1819-11-5773	7,436	107,436
Chafee Foster Care Independence Program	93.674	G-1819-11-5774	-	14,723
Medicaid Cluster:				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Medical Assistance Program	93.778	G-1819-11-5773 / G-1819-11-5574	-	782,302
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	N/A	-	228,967
Total Medicaid Cluster			-	1,011,269
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A	-	44,354
<i>Passed Through Ohio Family and Children First</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-18-C0051	-	664
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-19-C0051	-	589
Total Stephanie Tubbs Jones Child Welfare Services Program			-	1,253
Promoting Safe and Stable Families	93.556	5AU-18-C0051	-	5,371
Promoting Safe and Stable Families	93.556	5AU-19-C0051	-	4,765
Total Promoting Safe and Stable Families			-	10,136
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			410,907	6,488,562
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Public Safety - Ohio Emergency Management Agency</i>				
Flood Mitigation Assistance Program	97.029	N/A	-	6,456
Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-SO1	-	19,165
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-SO1	-	15,031
Total Emergency Management Performance Grants			-	34,196
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	40,652
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services</i>				
Violence Against Women Formula Grants	16.588	2017-WF-VA2-8176	-	40,867
Edward Byrne Memorial Justice Assistance Program	16.738	2017-JG-A02-6314	-	8,203
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2018-VOCA-109309941	-	35,691
Crime Victim Assistance	16.575	2019-VOCA-132133059	-	9,214
Crime Victim Assistance	16.575	2019-VOCA-132135020	-	22,489
Total Crime Victim Assistance			-	67,394
Bulletproof Vest Partnership Program (Direct)	16.607	N/A	-	2,045
TOTAL U.S. DEPARTMENT OF JUSTICE			-	118,509

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.S. DEPARTMENT OF LABOR				
<i>Passed Through WIA Area 7 Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	N/A	-	9,048
Trade Adjustment Assistance	17.245	N/A	-	1,681
WIOA Cluster:				
WIA/WIOA Adult Program	17.258	N/A	-	256,953
WIA/WIOA Youth Activities	17.259	N/A	116,857	133,018
WIA/WIOA Dislocated Worker Formula Grant	17.278	N/A	-	328,907
Total WIOA Cluster			<u>116,857</u>	<u>718,878</u>
TOTAL U.S. DEPARTMENT OF LABOR			<u>116,857</u>	<u>729,607</u>
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	106255	-	17,280
Highway Planning and Construction	20.205	106949	-	18,000
Total Highway Planning and Construction Cluster			<u>-</u>	<u>35,280</u>
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	IDEP/STEP-2018 O-00091	-	15,371
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2018 O-00091	-	11,674
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2019 00070	-	10,089
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			<u>-</u>	<u>21,763</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>-</u>	<u>72,414</u>
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education_Grants for Infants and Families	84.181	H181A170024	-	46,519
Special Education_Grants for Infants and Families	84.181	H181A160024	-	15,722
Total Special Education_Grants for Infants and Families			<u>-</u>	<u>62,241</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>-</u>	<u>62,241</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 555,453</u>	<u>\$ 8,023,655</u>

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, 2018**

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, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following 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 WIA Area 7 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.

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 County 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.

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, 2018 is \$14,026.

MARION COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b) (6)
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

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 settlement payment for the 2014 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$5,149. The cost report settlement payment was for settlement 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.

NOTE J - CORRECTION TO PRIOR YEAR SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal expenditures in the amount of \$1,170 from the U.S. Department of Justice for the Bullet Proof Vest Partnership program (CFDA #16.607) were inadvertently omitted by the County from prior year's Schedule of Expenditures of Federal Awards. These expenditures are not listed on the current year's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

Federal expenditures in the amounts of \$3,372 and \$417 passed through the Ohio Family and Children First for the Promoting Safe and Stable Families and Stephanie Tubbs Jones Welfare Service Programs (CFDA # 93.556 and 93.645) were inadvertently omitted by the County from prior year's Schedule of Expenditures of Federal Awards but have been included in current year's Schedule of Expenditures of Federal Awards.

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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2019, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

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 opinion 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

June 25, 2019

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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 each of Marion County's major federal programs for the year ended December 31, 2018. 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, 2018.

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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 25, 2019. Our opinion explained that the County adopted *Government Accounting Standard No. 75* during the year. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 25, 2019. 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.

Marion County
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
Page 3

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.



Keith Faber
Auditor of State

Columbus, Ohio

September 13, 2019

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MARION COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

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



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2018

Finding Number	Finding Summary	Status	Additional Information
2017-001	TANF Eligibility	Corrective Action Taken and Finding is Fully Corrected	N/A

MARION COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2018

INTRODUCTORY SECTION





MARION COUNTY, OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018**

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



MARION COUNTY, OHIO
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2018
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 Comprehensive Annual Financial Report
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June 25, 2019

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, 2018. 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, 2018. 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 65,256 in 2018.

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

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

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

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

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

	Percent of Assessed Valuation <u>for Real Property</u>
Residential	55.56%
Agricultural	20.37
Commercial/Industrial	15.20
Public Utility	0.09
Governmental	8.78
	<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 Cable.

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

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

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

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

The main branch of the Marion Public Library with its 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 seven hundred and sixty-six persons. Both compounds are located on Marion Williamsport Road. The North Central Correctional Institution is operated by the Management and Training Corporation. The Multi-County Corrections Center, jointly operated by Marion and Hardin Counties, retains fifty-three 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 expired on February 19, 2019. The remaining full-time County employees have not elected to join a bargaining unit.

LOCAL ECONOMY

Poet Biorefining, one of the largest producers of ethanol in the United States, opened its new \$120 million expansion in Marion in the fall of 2018. The new production facilities will raise the plant's production capacity from 70 million gallons of ethanol to 150 million gallons, more than doubling the amount of ethanol able to be produced in a year. This expansion will add around twenty new full-time positions to the plant, and with the increased capacity, the refinery will be able to buy an extra twenty-six million bushels of corn per year from local farmers.

OhioHealth Marion General Hospital has approved a \$46 million project which will add three stories in a bid to improve services and attract new patients. Construction on this project is expected to wrap up in the spring of 2022 in time for Marion's bicentennial celebration. Along with this expansion, OhioHealth opened a new facility in Downtown Marion that included a Heart Failure Clinic as well as a new Urgent Care and Primary Care Practice.

The Ohio Department of Transportation (ODOT) is currently working on the Marion Intermodal 309 Grade Separation Project in Marion County. Completion of this project will improve access to a growing and unique location on a regional and national freight rail intermodal network and substantially upgrade the reliability, efficiency, and safety of State Route 309 in Marion County. This project consists of constructing a railroad overpass on State Route 309 over the CSX railroad spur east of State Route 23.

The Harding Presidential Center project is currently 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.

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

To consolidate the Sheriff's operations under one roof, the County Commissioners have purchased an 80,000 square foot building located on Executive Drive. This consolidation will move the sheriff staff, road patrol, 911 dispatchers, and drug task force to one location. Modification to the building include surveillance cameras, soundproof interview rooms, and installing locks to secure certain parts of the building such as entrances and the evidence and armory rooms.

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, 2017. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

Joan M. Kasotis

Joan M. Kasotis
Marion County Auditor

MARION COUNTY, OHIO

Elected and Appointed Officials

December 31, 2018

COMMISSIONERS

Paul Andrew Appelfeller
Kenneth Stiverson
Kerr Murray

AUDITOR

Joan M. Kasotis

TREASURER

Janet Draper

RECORDER

Karen Douglas

COMMON PLEAS JUDGE/GENERAL DIVISION

William Finnegan
(retired December 31, 2018)
Jason Warner
(term started January 1, 2019)

COMMON PLEAS JUDGE/GENERAL DIVISION

James Slagle
(term expired December 31, 2018)
Warren Edwards
(term started January 1, 2019)

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

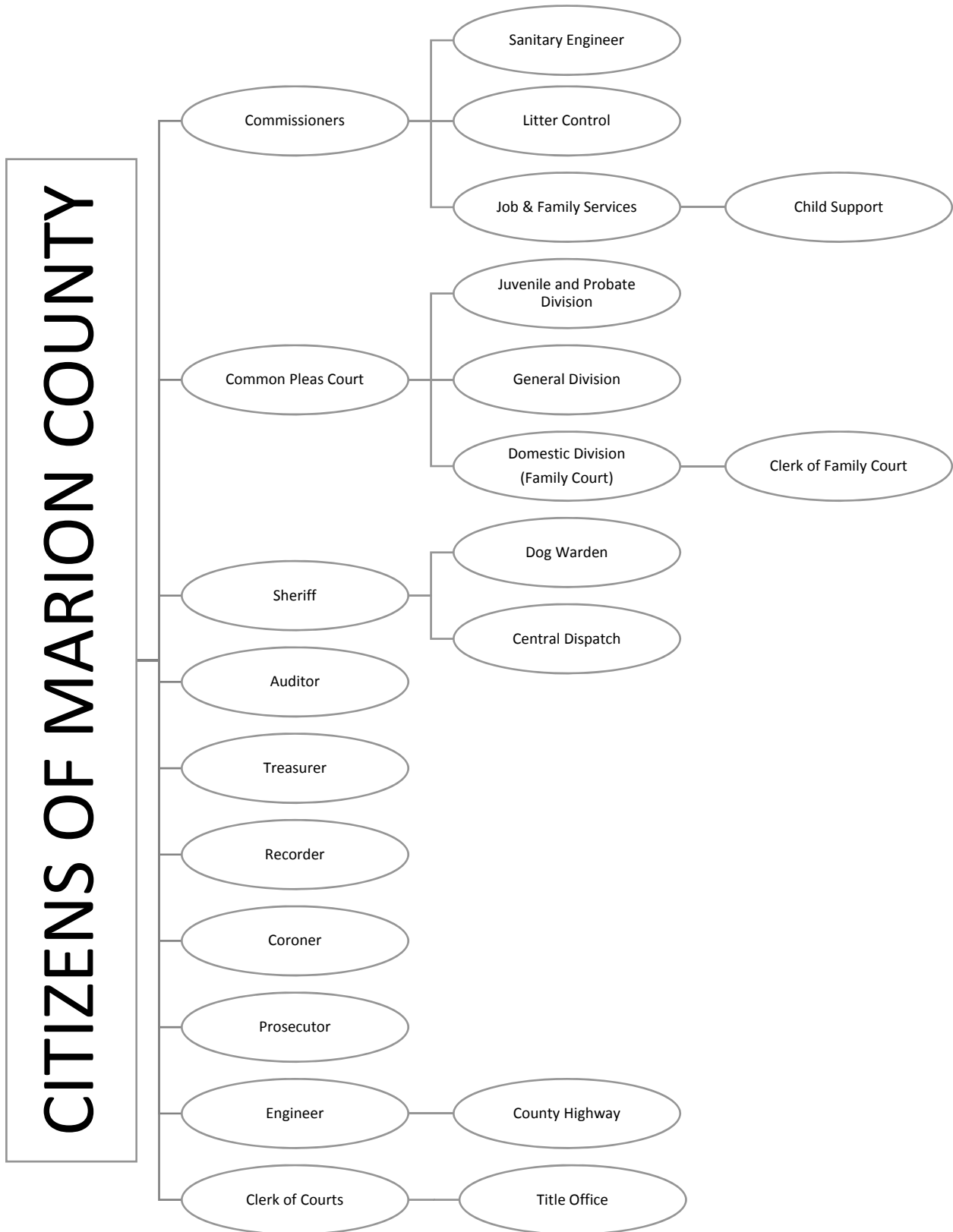
Tim Bailey

AGENCY AND DEPARTMENTS HEADS

BOARD OF ELECTIONS
SANITARY ENGINEER
CHILDREN SERVICES
JOB AND FAMILY SERVICES
COMMUNITY MENTAL HEALTH
DEVELOPMENTAL DISABILITIES
LITTER CONTROL
VETERANS SERVICE

John Meyers
Roger L. Dietrich
Jacqueline Ringer
Roxane Somerlot
Bradley Decamp
Cheryl Plaster
Angela Carbeta
Wendy Anders

MARION COUNTY GOVERNMENT ORGANIZATIONAL CHART



Offices and Appointed Boards

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



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Marion County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

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, 2018, 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, 2018, 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 Matter

As discussed in Note 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We did not modify our opinion regarding this matter.

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 June 25, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Keith Faber
Auditor of State

Columbus, Ohio

June 25, 2019

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MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2018
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, 2018. 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 2018. 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, 2018
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, 2018
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2018 and 2017.

Table 1
Net Position

	Governmental Activities		Business-Type Activity		Total	
	2018	2017	2018	2017	2018	2017
<u>Assets</u>						
Current and Other Assets	\$49,907,588	\$50,905,029	\$3,736,968	\$3,467,133	\$53,644,556	\$54,372,162
Net Pension Asset	156,251	0	1,954	0	158,205	0
Capital Assets, Net	79,819,913	78,651,635	6,439,015	6,799,331	86,258,928	85,450,966
Total Assets	<u>129,883,752</u>	<u>129,556,664</u>	<u>10,177,937</u>	<u>10,266,464</u>	<u>140,061,689</u>	<u>139,823,128</u>
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	206,849	227,528	0	0	206,849	227,528
Pension	5,445,361	12,487,908	67,715	254,855	5,511,271	12,742,763
OPEB	1,116,508	202,444	13,930	2,539	1,128,976	204,983
Total Deferred Outflows of Resources	<u>6,768,718</u>	<u>12,917,880</u>	<u>81,645</u>	<u>257,394</u>	<u>6,847,096</u>	<u>13,175,274</u>
<u>Liabilities</u>						
Current and Other Liabilities	1,795,633	1,826,196	52,712	45,896	1,848,345	1,872,092
Long-Term Liabilities						
Pension	22,111,257	32,191,495	276,391	656,969	22,387,648	32,848,464
OPEB	14,951,903	13,903,876	186,898	175,998	15,138,801	14,079,874
Other Amounts	10,745,077	11,413,532	1,199,019	1,381,752	11,944,096	12,795,284
Total Liabilities	<u>49,603,870</u>	<u>59,335,099</u>	<u>1,715,020</u>	<u>2,260,615</u>	<u>51,318,890</u>	<u>61,595,714</u>
<u>Deferred Inflows of Resources</u>						
Pension	5,341,017	358,874	69,255	7,325	5,408,467	366,199
OPEB	1,113,817	0	15,385	0	1,127,740	0
Other Amounts	8,079,769	7,875,369	0	0	8,079,769	7,875,369
Total Deferred Inflows of Resources	<u>14,534,603</u>	<u>8,234,243</u>	<u>84,640</u>	<u>7,325</u>	<u>14,615,976</u>	<u>8,241,568</u>
<u>Net Position</u>						
Net Investment in Capital Assets	73,092,495	71,533,562	5,314,475	5,499,033	78,406,970	77,032,595
Restricted	25,570,031	26,757,456	0	0	25,570,031	26,757,456
Unrestricted (Deficit)	(26,148,529)	(23,385,816)	3,145,447	2,756,885	(23,003,082)	(20,628,931)
Total Net Position	<u>\$72,513,997</u>	<u>\$74,905,202</u>	<u>\$8,459,922</u>	<u>\$8,255,918</u>	<u>\$80,973,919</u>	<u>\$83,161,120</u>

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

The net pension liability (asset) reported by the County at December 31, 2018, is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions". For 2018, the County adopted GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). 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 or net 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 systems to provide health care to eligible benefit recipients. The retirement systems 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, 2018
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 net pension liability (asset) and the net OPEB liability, respectively, not accounted for as deferred outflows/inflows.

As a result of implementing GASB Statement No. 75, the County is reporting a net OPEB liability and deferred outflows/inflows of resources related to OPEB on the accrual basis of accounting. This implementation (including other restated items) also had the effect of restating net position at December 31, 2017, from \$89,308,808 to \$74,905,202 for governmental activities and from \$8,429,377 to \$8,255,918 for the business-type activity.

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

For governmental activities, the decrease in current and other assets was not significant in total (less than 2 percent); however, the amount of the decrease was approximately \$997,000. This is primarily due to a decrease in intergovernmental receivables. In the prior year, there was a receivable for a Medicaid sales tax distribution (reimbursement) from the State for lost revenue. This reimbursement is no longer being received. The increase in net capital assets was generally due to assets contributed to the County by other governments towards the purchase of land and a building for the new Sheriff's office and from the Ohio Department of Transportation for Campbell bridge. The decrease in other long-term liabilities is due scheduled debt retirement. The combination of the capital asset contributions and the retirement of debt provided for the increase in the net investment in capital assets. The total change in net position, a decrease of 3 percent, was not significant.

For the business-type activity, the increase in current and other assets was due to an increase in cash and cash equivalents resulting from an insurance reimbursement for damage at the Waldo facility. The decrease in net capital assets is due to annual depreciation. The decrease in other long-term liabilities is due to scheduled debt retirement. The total change in net position was not significant, 2 percent.

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For the Year Ended December 31, 2018
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Table 2 reflects the change in net position for 2018 and 2017.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2018	2017	2018	2017	2018	2017
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$5,699,072	\$4,721,660	\$1,278,657	\$1,254,594	\$6,977,729	\$5,976,254
Operating Grants, Contributions, and Interest	19,306,881	20,664,974	0	0	19,306,881	20,664,974
Capital Grants and Contributions	1,793,056	1,218,510	0	100,000	1,793,056	1,318,510
Total Program Revenues	26,799,009	26,605,144	1,278,657	1,354,594	28,077,666	27,959,738
General Revenues						
Property Taxes	7,263,468	7,304,375	0	0	7,263,468	7,304,375
Payment in Lieu of Taxes	578,978	537,001	0	0	578,978	537,001
Sales Taxes	12,119,551	12,237,248	0	0	12,119,551	12,237,248
Grants and Entitlements	2,056,051	3,672,516	0	0	2,056,051	3,672,516
Interest	642,736	401,644	1,164	575	643,900	402,219
Other	3,064,717	2,309,521	116,945	16,262	3,181,662	2,325,783
Total General Revenues	25,725,501	26,462,305	118,109	16,837	25,843,610	26,479,142
Total Revenues	52,524,510	53,067,449	1,396,766	1,371,431	53,921,276	54,438,880
<u>Program Expenses</u>						
General Government						
Legislative and Executive	8,721,510	8,469,164	0	0	8,721,510	8,469,164
Judicial	3,778,993	3,604,855	0	0	3,778,993	3,604,855
Public Safety	14,080,656	15,183,869	0	0	14,080,656	15,183,869
Intergovernmental	3,600	3,600	0	0	3,600	3,600
Public Works	8,028,401	6,813,966	0	0	8,028,401	6,813,966
Intergovernmental	0	269,792	0	0	0	269,792
Health	6,102,171	6,274,814	0	0	6,102,171	6,274,814
Intergovernmental	0	18,910	0	0	0	18,910
Human Services	13,601,659	13,626,505	0	0	13,601,659	13,626,505
Economic Development						
Intergovernmental	185,330	473,800	0	0	185,330	473,800
Conservation and Recreation	20,000	20,000	0	0	20,000	20,000
Intergovernmental	64,266	144,266	0	0	64,266	144,266
Interest and Fiscal Charges	329,129	316,387	0	0	329,129	316,387
Sewer District	0	0	1,192,762	1,243,451	1,192,762	1,243,451
Total Expenses	54,915,715	55,219,928	1,192,762	1,243,451	56,108,477	56,463,379
Change in Net Position	(2,391,205)	(2,152,479)	204,004	127,980	(2,187,201)	(2,024,499)
Net Position at Beginning of Year	74,905,202	n/a	8,255,918	n/a	83,161,120	n/a
Net Position at End of Year	\$72,513,997	\$74,905,202	\$8,459,922	\$8,255,918	\$80,973,919	\$83,161,120

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The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB Statement No. 75 is not available. Therefore, 2017 program expenses still include OPEB expense of \$204,983 computed under GASB Statement No. 45. GASB Statement No. 45 required recognizing pension expense equal to contractually required contributions to the plan. Under GASB Statement No. 75, OPEB expense represents additional amounts earned adjusted by deferred outflows/inflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB Statement No. 75, the 2018 financial statements report OPEB expense of \$1,276,970. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed.

	Governmental Activities	Business-Type Activities	Total
Total 2018 Program Expenses Under GASB Statement No. 75	\$54,915,715	\$1,192,762	\$56,108,477
OPEB Expense Under GASB Statement No. 75	(1,261,900)	(15,070)	(1,276,970)
2018 Contractually Required Contribution	14,120	176	14,296
Adjusted 2018 Program Expenses	<u>53,667,935</u>	<u>1,177,868</u>	<u>54,845,803</u>
Total 2017 Program Expenses Under GASB Statement No. 45	<u>(55,219,928)</u>	<u>(1,243,451)</u>	<u>(56,463,379)</u>
Decrease in Program Expenses Not Related to OPEB	<u>(\$1,551,993)</u>	<u>(\$65,583)</u>	<u>(\$1,617,576)</u>

For governmental activities, there was little change in total program revenues. The increase in charges for services revenue is due, in part, to prisoner housing and for legal fees. The decrease in operating grants and contributions is due to receiving less grant funding for developmental disabilities as well as less public safety related grant funding. The increase in capital grants and contributions is related to assets contributed to the County by other governments 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, while not a significant change in total, there were two items of note. The decrease in unrestricted grants and entitlements is due to no longer receiving a Medicaid reimbursement (mentioned previously) and the increase in other revenue is due to a reimbursement of resources previously advanced to Regional Planning. After factoring out the change in expenses due to the implementation of GASB Statement No. 75, the 3 percent decrease in expenses for governmental activities was not significant.

For the business-type activity, the change in revenues and expenses from the prior year was not significant (the overall change in net position was 2 percent).

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

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2018	2017	2018	2017
General Government				
Legislative and Executive	\$8,721,510	\$8,469,164	\$6,092,648	\$6,005,162
Judicial	3,778,993	3,604,855	1,529,962	1,674,326
Public Safety	14,080,656	15,183,869	9,753,143	10,499,221
Intergovernmental	3,600	3,600	3,600	3,600
Public Works	8,028,401	6,813,966	2,142,000	628,722
Intergovernmental	0	269,792	0	269,792
Health	6,102,171	6,274,814	4,453,113	3,635,777
Intergovernmental	0	18,910	0	18,910
Human Services	13,601,659	13,626,505	3,543,515	4,924,821
Economic Development				
Intergovernmental	185,330	473,800	185,330	473,800
Conservation and Recreation	20,000	20,000	20,000	20,000
Intergovernmental	64,266	144,266	64,266	144,266
Interest and Fiscal Charges	329,129	316,387	329,129	316,387
Total Expenses	\$54,915,715	\$55,219,928	\$28,116,706	\$28,614,784

For 2018, 51 percent of the costs for services provided by the County were paid for by general revenues (52 percent in 2017). 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, 29 and 35 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 22 percent of its funding through 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 is provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
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Fund balance increased approximately 7 percent in the General Fund despite a decrease in revenues. As stated earlier, there was a significant decrease due to the loss of the Medicaid sales tax reimbursement from the State. This loss was partially offset by an increase in charges for services (primarily prisoner housing and legal fees) and an increase in other revenue from a reimbursement of resources previously advanced to Regional Planning. There was very little change in total expenditures from the prior year.

The increase in fund balance in the Job and Family Services Fund was due an increase in grant and entitlement funding and a reduction in the demand for services (expenditures).

Fund balance increased in the Motor Vehicle Gasoline Tax Fund as the County received more gas and motor vehicle license distribution from the State. As a result, there was also a slight increase in expenditures.

Fund balance decreased in the Children Services Fund. Although the County received more revenue than the prior year from grant and entitlement funding, there was much a higher demand for services than in 2017 resulting in a larger increase in expenditures.

The increase in fund balance in the Developmental Disabilities Fund was not significant. Revenues decreased due to a decrease in grant and entitlement funding of over \$1 million. There was also a slight decrease in expenditures of approximately \$322,000. However, revenues were still sufficient to meet current year expenditure needs.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

As indicated previously, the change in net position for the Sewer District Fund was not significant (2 percent increase). Revenues increased slightly due to an insurance reimbursement for damage at the Waldo facility and there was a slight decrease in expenses.

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, there was very little change from the original budget to the final budget. Actual revenues were 10 percent greater than the budget due to very conservative budgeting, particularly for sales tax revenue which can be unpredictable due to economic changes. For expenditures, changes from the original budget to the final budget were not significant. The largest changes occurred in the judicial program for overall general expenses and in the public safety program, primarily for the sheriff. Actual expenditures were 4 percent less than amounts budgeted as savings were recognized in almost every program due to budgeting conservatively.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2018
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CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2018, was \$73,092,495 and \$5,314,475, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; vehicles; and sewer lines. The primary additions for government activities included ongoing and completed construction, purchasing land and a building for the sheriff's office, building improvements, road and bridge improvements, and vehicles. Disposals were primarily replaced bridges, machinery and equipment, and vehicles. For the business-type activity, there were no additions or disposals for the year. Additional information regarding the County's capital assets can be found in Note 10 to the basic financial statements.

Debt - At December 31, 2018, the County's outstanding debt included \$10,054,288 in general obligation bonds and \$243,905 in Ohio Public Works Commission (OPWC) loans. Of this amount, \$1,177,751 will be repaid from the business-type activity. No new debt was issued during 2018.

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 17 to the basic financial statements.

CURRENT ISSUES

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

Work continues by the Ohio Department of Transportation (ODOT) on a project to improve access to a fast growing and unique location on the regional and national freight rail intermodal network. The project will substantially upgrade the reliability, efficiency, and safety of State Route 309 in Marion County. This undertaking consists of constructing a railroad overpass on State Route 309 over the CSX railroad spur east of State Route 23, along with intersection improvements in the area, including Pole Lane Road and State Route 309. The project is expected to relieve delays, improve traffic safety, and encourage economic development.

The Marion County Commissioners have purchased a building located on Executive Drive and are in the design phase of modifying its 80,000 square feet to house the new sheriff's office. Plans to consolidate operations under one roof would move the sheriff staff, road patrol, 911 dispatchers, and drug task force to one location. Improvements to the building include surveillance cameras, soundproof interview rooms, and lock installations to secure certain parts of the building, such as entrances and the evidence and armory rooms.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2018
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
Primary Government as of December 31, 2018

	Governmental Activities	Business-Type Activity	Total*
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$29,708,032	\$3,335,306	\$33,043,338
Cash and Cash Equivalents in Segregated Accounts	25,417	0	25,417
Cash and Cash Equivalents with Fiscal Agent	2,664,449	0	2,664,449
Accounts Receivable	37,369	401,194	438,563
Sales Taxes Receivable	3,085,143	0	3,085,143
Accrued Interest Receivable	187,096	0	187,096
Due from Other Governments	4,984,695	0	4,984,695
Internal Balances	(468)	468	0
Prepaid Items	211,039	0	211,039
Property Taxes Receivable	8,317,194	0	8,317,194
Payment in Lieu of Taxes Receivable	577,243	0	577,243
Special Assessments Receivable	110,379	0	110,379
Net Pension Asset	156,251	1,954	158,205
Nondepreciable Capital Assets	13,512,256	177,568	13,689,824
Depreciable Capital Assets, Net	66,307,657	6,261,447	72,569,104
Total Assets	129,883,752	10,177,937	140,061,689
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	206,849	0	206,849
Pension	5,445,361	67,715	5,511,271
OPEB	1,116,508	13,930	1,128,976
Total Deferred Outflows of Resources	6,768,718	81,645	6,847,096
<u>Liabilities</u>			
Accrued Wages Payable	431,731	7,418	439,149
Accounts Payable	899,067	39,096	938,163
Contracts Payable	103,778	0	103,778
Due to Other Governments	325,367	4,883	330,250
Matured Compensated Absences Payable	5,092	0	5,092
Retainage Payable	13,954	0	13,954
Accrued Interest Payable	16,644	1,315	17,959
Long-Term Liabilities			
Due Within One Year	1,132,550	180,263	1,312,813
Due in More Than One Year			
Net Pension Liability	22,111,257	276,391	22,387,648
Net OPEB Liability	14,951,903	186,898	15,138,801
Other Amounts Due in More Than One Year	9,612,527	1,018,756	10,631,283
Total Liabilities	49,603,870	1,715,020	51,318,890
<u>Deferred Inflows of Resources</u>			
Property Taxes	7,502,526	0	7,502,526
Payment in Lieu of Taxes	577,243	0	577,243
Pension	5,341,017	69,255	5,408,467
OPEB	1,113,817	15,385	1,127,740
Total Deferred Inflows of Resources	14,534,603	84,640	14,615,976

(continued)

Marion County, Ohio
Statement of Net Position (continued)
Primary Government as of December 31, 2018

	Governmental Activities	Business-Type Activity	Total*
<u>Net Position</u>			
Net Investment in Capital Assets	\$73,092,495	\$5,314,475	\$78,406,970
Restricted for:			
Capital Projects	2,746,494	0	2,746,494
Public Safety	2,369,109	0	2,369,109
Public Works	5,813,923	0	5,813,923
Health	7,091,951	0	7,091,951
Human Services	5,604,483	0	5,604,483
Other Purposes	1,944,071	0	1,944,071
Unrestricted (Deficit)	(26,148,529)	3,145,447	(23,003,082)
Total Net Position	\$72,513,997	\$8,459,922	\$80,973,919

*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, 2018

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$8,721,510	\$2,524,744	\$104,118	\$0
Judicial	3,778,993	1,304,032	944,999	0
Public Safety	14,080,656	1,273,477	2,416,630	637,406
Intergovernmental	3,600	0	0	0
Public Works	8,028,401	147,019	4,633,227	1,106,155
Health	6,102,171	172,624	1,441,550	34,884
Human Services	13,601,659	277,176	9,766,357	14,611
Economic Development				
Intergovernmental	185,330	0	0	0
Conservation and Recreation	20,000	0	0	0
Intergovernmental	64,266	0	0	0
Interest and Fiscal Charges	329,129	0	0	0
Total Governmental Activities	54,915,715	5,699,072	19,306,881	1,793,056
<u>Business-Type Activity</u>				
Sewer District	1,192,762	1,278,657	0	0
Total	\$56,108,477	\$6,977,729	\$19,306,881	\$1,793,056

General Revenues

Property Taxes Levied for
 General Operating
 Health-Developmental Disabilities
 Health-Marca Capital
 Human Services-Children Services
 Human Services-Senior Services
Payment in Lieu of Taxes
Sales Taxes
 General Operating
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>
(\$6,092,648)	\$0	(\$6,092,648)
(1,529,962)	0	(1,529,962)
(9,753,143)	0	(9,753,143)
(3,600)	0	(3,600)
(2,142,000)	0	(2,142,000)
(4,453,113)	0	(4,453,113)
(3,543,515)	0	(3,543,515)
(185,330)	0	(185,330)
(20,000)	0	(20,000)
(64,266)	0	(64,266)
(329,129)	0	(329,129)
(28,116,706)	0	(28,116,706)
0	85,895	85,895
(28,116,706)	85,895	(28,030,811)
2,436,876	0	2,436,876
2,670,198	0	2,670,198
280,403	0	280,403
1,189,455	0	1,189,455
686,536	0	686,536
578,978	0	578,978
12,119,551	0	12,119,551
2,056,051	0	2,056,051
642,736	1,164	643,900
3,064,717	116,945	3,181,662
25,725,501	118,109	25,843,610
(2,391,205)	204,004	(2,187,201)
74,905,202	8,255,918	83,161,120
<u>\$72,513,997</u>	<u>\$8,459,922</u>	<u>\$80,973,919</u>

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2018

	<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	\$7,431,059	\$845,225	\$3,832,985
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	4,255	0	4,143
Sales Taxes Receivable	3,085,143	0	0
Accrued Interest Receivable	187,096	0	0
Due from Other Governments	1,038,375	0	2,129,603
Interfund Receivable	514,517	9,716	4,947
Prepaid Items	211,039	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	179,685	0	0
Property Taxes Receivable	2,801,107	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$15,452,276</u>	<u>\$854,941</u>	<u>\$5,971,678</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$201,249	\$57,777	\$31,571
Accounts Payable	215,006	123,781	16,129
Contracts Payable	0	0	0
Due to Other Governments	157,839	48,266	20,608
Matured Compensated Absences Payable	0	0	5,092
Interfund Payable	67,320	105	0
Retainage Payable	0	0	0
Accrued Interest Payable	0	0	0
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>641,414</u>	<u>229,929</u>	<u>73,400</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes	2,502,133	0	0
Payment in Lieu of Taxes	0	0	0
Unavailable Revenue	3,277,820	0	1,817,413
	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	<u>5,779,953</u>	<u>0</u>	<u>1,817,413</u>
<u>Fund Balances</u>			
Nonspendable	537,565	0	0
Restricted	0	625,012	4,080,865
Assigned	3,867,308	0	0
Unassigned (Deficit)	4,626,036	0	0
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>9,030,909</u>	<u>625,012</u>	<u>4,080,865</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$15,452,276</u>	<u>\$854,941</u>	<u>\$5,971,678</u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$3,165,886	\$4,141,077	\$10,112,115	\$29,528,347
16,988	0	8,429	25,417
0	2,664,449	0	2,664,449
0	27,366	1,605	37,369
0	0	0	3,085,143
0	0	0	187,096
386,840	315,278	1,114,599	4,984,695
17,414	21,130	19,196	586,920
0	0	0	211,039
0	0	0	179,685
1,356,690	3,051,289	1,108,108	8,317,194
0	0	577,243	577,243
0	0	110,379	110,379
<u>\$4,943,818</u>	<u>\$10,220,589</u>	<u>\$13,051,674</u>	<u>\$50,494,976</u>
\$31,437	\$40,015	\$69,682	\$431,731
170,297	107,759	266,095	899,067
0	0	103,778	103,778
22,574	25,477	50,603	325,367
0	0	0	5,092
13,210	5,118	501,635	587,388
0	0	13,954	13,954
0	0	3,076	3,076
<u>237,518</u>	<u>178,369</u>	<u>1,008,823</u>	<u>2,369,453</u>
1,234,864	2,766,681	998,848	7,502,526
0	0	577,243	577,243
395,730	464,702	1,121,199	7,076,864
<u>1,630,594</u>	<u>3,231,383</u>	<u>2,697,290</u>	<u>15,156,633</u>
0	0	0	537,565
3,075,706	6,810,837	7,822,727	22,415,147
0	0	1,523,744	5,391,052
0	0	(910)	4,625,126
<u>3,075,706</u>	<u>6,810,837</u>	<u>9,345,561</u>	<u>32,968,890</u>
<u>\$4,943,818</u>	<u>\$10,220,589</u>	<u>\$13,051,674</u>	<u>\$50,494,976</u>

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Marion County, Ohio
Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2018

Total Governmental Fund Balances \$32,968,890

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 79,819,913

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	1,950	
Sales Taxes Receivable	2,142,513	
Accrued Interest Receivable	159,796	
Due from Other Governments	3,847,558	
Delinquent Property Taxes Receivable	814,668	
Special Assessments Receivable	110,379	
	7,076,864	7,076,864

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 206,849

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

Accrued Interest Payable	(13,568)	
General Obligation Bonds Payable	(9,047,806)	
Ohio Public Works Commission Loans Payable	(72,636)	
Compensated Absences Payable	(1,624,635)	
	(10,758,645)	(10,758,645)

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	156,251	
Deferred Outflows - Pension	5,445,361	
Deferred Inflows - Pension	(5,341,017)	
Net Pension Liability	(22,111,257)	
Deferred Outflows - OPEB	1,116,508	
Deferred Inflows - OPEB	(1,113,817)	
Net OPEB Liability	(14,951,903)	
	(36,799,874)	(36,799,874)

Net Position of Governmental Activities \$72,513,997

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, 2018

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Revenues</u>			
Property Taxes	\$2,449,744	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	12,107,934	0	0
Special Assessments	0	0	0
Charges for Services	3,486,158	261,263	27,176
Licenses and Permits	2,985	0	0
Fines and Forfeitures	157,326	0	6,849
Intergovernmental	2,616,331	5,218,149	4,505,416
Interest	544,830	0	1,000
Other	1,372,510	11,526	90,858
Total Revenues	<u>22,737,818</u>	<u>5,490,938</u>	<u>4,631,299</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	6,368,441	0	0
Judicial	2,939,878	0	0
Public Safety	9,170,935	0	0
Intergovernmental	3,600	0	0
Public Works	6,451	0	4,050,077
Health	347,309	0	0
Human Services	440,901	5,590,740	0
Economic Development			
Intergovernmental	185,330	0	0
Conservation and Recreation	20,000	0	0
Intergovernmental	64,266	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>19,547,111</u>	<u>5,590,740</u>	<u>4,050,077</u>
Excess of Revenues Over (Under) Expenditures	<u>3,190,707</u>	<u>(99,802)</u>	<u>581,222</u>
<u>Other Financing Sources (Uses)</u>			
Transfers - In	0	185,820	0
Transfers - Out	<u>(2,569,810)</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(2,569,810)</u>	<u>185,820</u>	<u>0</u>
Changes in Fund Balances	620,897	86,018	581,222
Fund Balances Beginning of Year	<u>8,410,012</u>	<u>538,994</u>	<u>3,499,643</u>
Fund Balances End of Year	<u><u>\$9,030,909</u></u>	<u><u>\$625,012</u></u>	<u><u>\$4,080,865</u></u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$1,196,332	\$2,685,237	\$972,255	\$7,303,568
0	0	578,978	578,978
0	0	0	12,107,934
0	0	85,352	85,352
15,913	0	1,355,801	5,146,311
0	0	145,054	148,039
0	0	129,757	293,932
3,215,310	1,473,033	5,330,338	22,358,577
0	0	118	545,948
25,835	944,458	620,339	3,065,526
<u>4,453,390</u>	<u>5,102,728</u>	<u>9,217,992</u>	<u>51,634,165</u>
0	0	1,410,297	7,778,738
0	0	547,393	3,487,271
0	0	3,514,915	12,685,850
0	0	0	3,600
0	0	1,809,356	5,865,884
0	5,024,815	192,650	5,564,774
4,886,248	0	2,040,602	12,958,491
0	0	0	185,330
0	0	0	20,000
0	0	0	64,266
0	0	3,130,296	3,130,296
0	0	590,811	590,811
0	0	346,935	346,935
<u>4,886,248</u>	<u>5,024,815</u>	<u>13,583,255</u>	<u>52,682,246</u>
<u>(432,858)</u>	<u>77,913</u>	<u>(4,365,263)</u>	<u>(1,048,081)</u>
0	0	2,383,990	2,569,810
0	0	0	(2,569,810)
<u>0</u>	<u>0</u>	<u>2,383,990</u>	<u>0</u>
(432,858)	77,913	(1,981,273)	(1,048,081)
<u>3,508,564</u>	<u>6,732,924</u>	<u>11,326,834</u>	<u>34,016,971</u>
<u>\$3,075,706</u>	<u>\$6,810,837</u>	<u>\$9,345,561</u>	<u>\$32,968,890</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, 2018

Changes in Fund Balances - Total Governmental Funds (\$1,048,081)

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

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

Capital Outlay - Nondepreciable Capital Assets	195,910	
Capital Outlay - Construction in Progress	265,957	
Capital Outlay - Depreciable Capital Assets	2,848,396	
Capital Contributions	1,014,230	
Depreciation	<u>(3,111,300)</u>	1,213,193

The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (44,915)

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

Delinquent Property Taxes	(40,100)	
Sales Taxes	11,617	
Special Assessments	27,279	
Charges for Services	(1,841)	
Intergovernmental	(218,746)	
Interest	<u>97,906</u>	(123,885)

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	585,000	
Ohio Public Works Commission Loans Payable	<u>5,811</u>	590,811

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	688	
Amortization of Premium	37,797	
Amortization of Deferred Charge on Refunding	<u>(20,679)</u>	17,806

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. 39,847

(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, 2018

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	(\$4,486,116)	
OPEB	<u>(1,261,900)</u>	
		(5,748,016)

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

Pension	2,697,915	
OPEB	<u>14,120</u>	
		<u>2,712,035</u>

Change in Net Position of Governmental Activities		<u><u>(\$2,391,205)</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,407,200	\$2,407,200	\$2,483,224	\$76,024
Sales Taxes	11,000,000	11,000,000	12,141,117	1,141,117
Charges for Services	3,267,653	3,267,653	3,440,378	172,725
Licenses and Permits	3,600	3,600	2,985	(615)
Fines and Forfeitures	184,000	184,000	145,388	(38,612)
Intergovernmental	2,293,632	2,398,369	2,421,413	23,044
Interest	276,500	276,500	585,072	308,572
Other	729,821	647,535	1,342,046	694,511
Total Revenues	20,162,406	20,184,857	22,561,623	2,376,766
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	6,103,824	6,160,064	5,818,789	341,275
Judicial	2,797,156	3,156,847	3,018,000	138,847
Public Safety	9,281,706	9,477,481	9,287,156	190,325
Public Works	18,262	18,262	10,502	7,760
Health	366,046	366,846	353,809	13,037
Human Services	517,695	517,695	490,090	27,605
Conservation and Recreation	20,000	20,000	20,000	0
Other	705,285	783,849	716,508	67,341
Intergovernmental	253,196	253,196	253,196	0
Total Expenditures	20,063,170	20,754,240	19,968,050	786,190
Excess of Revenues Over (Under) Expenditures	99,236	(569,383)	2,593,573	3,162,956
<u>Other Financing Sources (Uses)</u>				
Other Financing Sources	0	0	907	907
Advances - In	0	0	401,635	401,635
Advances - Out	0	0	(397,064)	(397,064)
Transfers - Out	(2,808,725)	(2,677,523)	(2,569,810)	107,713
Total Other Financing Sources (Uses)	(2,808,725)	(2,677,523)	(2,564,332)	113,191
Changes in Fund Balance	(2,709,489)	(3,246,906)	29,241	3,276,147
Fund Balance Beginning of Year	4,306,679	4,306,679	4,306,679	0
Prior Year Encumbrances Appropriated	450,618	450,618	450,618	0
Fund Balance End of Year	\$2,047,808	\$1,510,391	\$4,786,538	\$3,276,147

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, 2018

	<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	\$340,000	\$340,000	\$261,263	(\$78,737)
Intergovernmental	8,145,000	8,145,000	5,218,249	(2,926,751)
Other	0	0	1,810	1,810
	<u>8,485,000</u>	<u>8,485,000</u>	<u>5,481,322</u>	<u>(3,003,678)</u>
Total Revenues				
<u>Expenditures</u>				
Current				
Human Services	9,247,942	6,720,040	6,111,652	608,388
Excess of Revenues Over (Under) Expenditures	(762,942)	1,764,960	(630,330)	(2,395,290)
<u>Other Financing Sources</u>				
Transfers - In	300,000	300,000	185,820	(114,180)
Changes in Fund Balance	(462,942)	2,064,960	(444,510)	(2,509,470)
Fund Balance Beginning of Year	314,012	314,012	314,012	0
Prior Year Encumbrances Appropriated	488,942	488,942	488,942	0
Fund Balance End of Year	<u>\$340,012</u>	<u>\$2,867,914</u>	<u>\$358,444</u>	<u>(\$2,509,470)</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$50,000	\$50,000	\$23,891	(\$26,109)
Fines and Forfeitures	7,500	7,500	7,351	(149)
Intergovernmental	4,200,000	4,200,000	4,488,064	288,064
Interest	400	400	973	573
Other	0	0	85,326	85,326
Total Revenues	4,257,900	4,257,900	4,605,605	347,705
<u>Expenditures</u>				
Current				
Public Works	4,970,304	4,970,304	4,252,350	717,954
Changes in Fund Balance	(712,404)	(712,404)	353,255	1,065,659
Fund Balance Beginning of Year	3,303,357	3,303,357	3,303,357	0
Fund Balance End of Year	<u>\$2,590,953</u>	<u>\$2,590,953</u>	<u>\$3,656,612</u>	<u>\$1,065,659</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$1,100,000	\$1,100,000	\$1,212,667	\$112,667
Charges for Services	9,000	9,000	16,550	7,550
Intergovernmental	2,251,127	2,251,127	3,239,539	988,412
Other	11,039	11,039	8,785	(2,254)
Total Revenues	3,371,166	3,371,166	4,477,541	1,106,375
<u>Expenditures</u>				
Current				
Human Services	4,941,304	5,306,304	5,084,507	221,797
Changes in Fund Balance	(1,570,138)	(1,935,138)	(606,966)	1,328,172
Fund Balance Beginning of Year	3,323,556	3,323,556	3,323,556	0
Prior Year Encumbrances Appropriated	245,358	245,358	245,358	0
Fund Balance End of Year	\$1,998,776	\$1,633,776	\$2,961,948	\$1,328,172

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, 2018

	<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	\$2,327,382	\$2,327,382	\$2,721,838	\$394,456
Intergovernmental	1,475,351	1,475,351	1,711,149	235,798
Other	363,500	464,557	908,864	444,307
Total Revenues	4,166,233	4,267,290	5,341,851	1,074,561
<u>Expenditures</u>				
Current				
Health	7,103,260	7,094,282	5,595,211	1,499,071
Changes in Fund Balance	(2,937,027)	(2,826,992)	(253,360)	2,573,632
Fund Balance Beginning of Year	3,344,685	3,344,685	3,344,685	0
Prior Year Encumbrances Appropriated	442,750	442,750	442,750	0
Fund Balance End of Year	<u>\$850,408</u>	<u>\$960,443</u>	<u>\$3,534,075</u>	<u>\$2,573,632</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fund Net Position
Enterprise Fund
December 31, 2018

	Sewer District
<u>Assets</u>	
<u>Current Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$3,335,306
Accounts Receivable	401,194
Interfund Receivable	686
	3,737,186
Total Current Assets	3,737,186
<u>Noncurrent Assets</u>	
Net Pension Asset	1,954
Nondepreciable Capital Assets	177,568
Depreciable Capital Assets, Net	6,261,447
	6,440,969
Total Noncurrent Assets	6,440,969
Total Assets	10,178,155
<u>Deferred Outflows of Resources</u>	
Pension	67,715
OPEB	13,930
	81,645
Total Deferred Outflows of Resources	81,645
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accrued Wages Payable	7,418
Accounts Payable	39,096
Due to Other Governments	4,883
Interfund Payable	218
Accrued Interest Payable	1,315
General Obligation Bonds Payable	145,000
Ohio Public Works Commission Loans Payable	17,515
Compensated Absences Payable	17,748
	233,193
Total Current Liabilities	233,193
<u>Noncurrent Liabilities</u>	
General Obligation Bonds Payable	861,482
Ohio Public Works Commission Loans Payable	153,754
Net Pension Liability	276,391
Net OPEB Liability	186,898
Compensated Absences Payable	3,520
	1,482,045
Total Long-Term Liabilities	1,482,045
Total Liabilities	1,715,238
<u>Deferred Inflows of Resources</u>	
Pension	69,255
OPEB	15,385
	84,640
Total Deferred Inflows of Resources	84,640

(continued)

Marion County, Ohio
Statement of Fund Net Position (continued)
Enterprise Fund
December 31, 2018

	<u>Sewer District</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$5,314,475
Unrestricted	<u>3,145,447</u>
Total Net Position	<u><u>\$8,459,922</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, 2018

	Sewer District
<u>Operating Revenues</u>	
Charges for Services	\$1,278,657
Other	116,945
Total Operating Revenues	1,395,602
<u>Operating Expenses</u>	
Personal Services	369,405
Materials and Supplies	64,787
Contractual Services	331,586
Depreciation	360,316
Other	41,204
Total Operating Expenses	1,167,298
Operating Income	228,304
<u>Non-Operating Revenues (Expenses)</u>	
Interest Revenue	1,164
Interest Expense	(25,464)
Total Non-Operating Revenues (Expenses)	(24,300)
Change in Net Position	204,004
Net Position Beginning of Year - Restated (Note 3)	8,255,918
Net Position End of Year	\$8,459,922

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2018

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,329,367
Cash Received from Other Revenues	116,945
Cash Payments for Personal Services	(370,125)
Cash Payments for Fringe Benefits	(65,539)
Cash Payments for Materials and Supplies	(64,787)
Cash Payments for Contractual Services	(379,415)
Cash Payments for Other Expenses	(41,204)
	525,242
Net Cash Provided by Operating Activities	525,242
<u>Cash Flows from Capital and Related Financing Activities</u>	
Cash Payments for Principal on General Obligation Bonds	(145,000)
Cash Payments for Interest on General Obligation Bonds	(35,900)
Cash Payments for Principal on Ohio Public Works Commission Loans	(25,064)
	(205,964)
Net Cash Used for Capital and Related Financing Activities	(205,964)
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	1,164
	1,164
Net Increase in Cash and Cash Equivalents	320,442
Cash and Cash Equivalents Beginning of Year	3,014,864
	3,014,864
Cash and Cash Equivalents at End of Year	\$3,335,306
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>	
Operating Income	\$228,304
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>	
Depreciation	360,316
Changes in Assets and Liabilities	
Decrease in Accounts Receivable	50,623
Decrease in Interfund Receivable	87
Increase in Net Pension Asset	(1,235)
Increase in Accrued Wages Payable	1,694
Increase in Accounts Payable	16,231
Decrease in Contracts Payable	(427)
Decrease in Due to Other Governments	(10,501)
Decrease in Interfund Payable	(103)
Decrease in Compensated Absences Payable	(2,414)
Decrease in Net Pension Liability	(170,335)
Increase in Net OPEB Liability	10,135
Decrease in Deferred Outflows - Pension	71,711
Decrease in Deferred Outflows - OPEB	8,939
Decrease in Deferred Inflows - Pension	(33,603)
Decrease in Deferred Inflows - OPEB	(4,180)
	360,316
Net Cash Provided by Operating Activities	\$525,242

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2018

Assets

Equity in Pooled Cash and Cash Equivalents	\$10,886,703
Cash and Cash Equivalents in Segregated Accounts	1,356,228
Due from Other Governments	2,582,701
Property Taxes Receivable	44,941,983
Special Assessments Receivable	<u>3,448,127</u>
Total Assets	<u><u>\$63,215,742</u></u>

Liabilities

Due to Other Governments	\$52,926,488
Undistributed Assets	9,390,744
Payroll Withholdings	<u>898,510</u>
Total Liabilities	<u><u>\$63,215,742</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, 2018

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, 2018

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 20)

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 21)

Insurance Pools - The County participates in the County Risk Sharing Authority, Inc. (CORSAs), the County Commissioners of Ohio Association Workers' Compensation Group Retrospective Rating Program, and the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). (See Note 22)

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, 2018

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, 2018

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, changes in net position, financial position, and cash flows.

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2018. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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. The statement of revenues, expenses, and change in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its enterprise activity.

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 14 and Note 15 to the basic financial statements.

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, 2018, but which were levied to finance 2019 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 14 and 15 to the basic financial statements.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

During 2018, the County invested in nonnegotiable and negotiable certificates of deposit, federal agency securities, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. Star Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. Star Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures the investment in Star Ohio at the net asset value (NAV) per share provided by Star Ohio. The net asset value per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2018, 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 2018 was \$544,830 which includes \$499,188 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, 2018, 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.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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".

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

M. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, 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. 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. Unamortized Premiums

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

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

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

O. Net Position

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

P. Fund Balance

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned 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 2019 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.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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/Postemployment

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 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.

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

In 2018, the County removed \$702,174 from construction in progress for an item that will not be the County's asset.

For 2018, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", Statement No. 85, "Omnibus 2017", Statement No. 89, "Accounting for Interest Cost Incurred Before the End of a Construction Period", and related guidance from GASB Implementation Guide No. 2017-3, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting).

For 2018, the County also implemented GASB Implementation Guide No. 2017-1. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 75 established standards for measuring and recognizing postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

The restatement for GASB Statement No. 75 and the adjustment for capital assets is as follows.

	Governmental Activities	Total Enterprise Fund/Business- Type Activity
Net Position December 31, 2017	\$89,308,808	\$8,429,377
Net OPEB Liability	(13,903,876)	(175,998)
Deferred Outflows - Payments Subsequent to the Measurement Date	202,444	2,539
Nondepreciable Capital Assets	(702,174)	0
Restated Net Position December 31, 2017	\$74,905,202	\$8,255,918

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred outflows/inflows of resources as the information needed to generate these restatements was not available.

GASB Statement No. 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pension and other postemployment benefits (OPEB)). These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 89 establishes accounting requirements for interest costs incurred before the end of a construction period. These changes were incorporated in the County's 2018 financial statements; however, there was no effect of beginning net position/fund balance.

NOTE 4 - 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING (continued)

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

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

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

	Changes in Fund Balance		
	General	Job and Family Services	Motor Vehicle Gasoline Tax
GAAP Basis	\$620,897	\$86,018	\$581,222
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2017, Received in Cash 2018	2,459,912	0	295,634
Accrued 2018, Not Yet Received in Cash	(1,392,641)	(9,716)	(321,280)
Expenditure Accruals:			
Accrued 2017, Paid in Cash 2018	(573,509)	(264,060)	(99,612)
Accrued 2018, Not Yet Paid in Cash	641,414	229,929	73,400
Cash Adjustments:			
Unrecorded Activity 2017	1,168,644	100	264
Unrecorded Activity 2018	(2,417,820)	0	(312)
Prepaid Item	12,170	0	0
Fair Value of Investments	6,617	0	0
Advances - In	401,635	0	0
Advances - Out	(397,064)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(501,014)	(486,781)	(176,061)
Budget Basis	\$29,241	(\$444,510)	\$353,255

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING (continued)

	Changes in Fund Balance (continued)	
	Children Services	Developmental Disabilities
	<u>(\$432,858)</u>	<u>\$77,913</u>
GAAP Basis		
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2017, Received in Cash 2018	149,232	247,986
Accrued 2018, Not Yet Received in Cash	(130,350)	(183,680)
Expenditure Accruals:		
Accrued 2017, Paid in Cash 2018	(302,207)	(163,667)
Accrued 2018, Not Yet Paid in Cash	237,518	178,369
Cash Adjustments:		
Unrecorded Activity 2017	78,068	320,266
Unrecorded Activity 2018	(61,733)	(145,449)
Nonbudgeted Activity	(2,431)	(123,545)
Encumbrances Outstanding at Year End (Budget Basis)	<u>(142,205)</u>	<u>(461,553)</u>
Budget Basis	<u><u>(\$606,966)</u></u>	<u><u>(\$253,360)</u></u>

NOTE 5 - 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, 2018

NOTE 5 - 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, 2018

NOTE 5 - 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.

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 2018, \$4,876 of the County's bank balance of \$33,549,643 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. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial 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, 2018

NOTE 5 - DEPOSITS AND INVESTMENTS (continued)

Investments

As of December 31, 2018, 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 Two				
Negotiable Certificates of Deposit	\$2,916,885	\$743,375	\$1,791,662	\$381,848
Federal Home Loan Mortgage Corporation Notes	5,382,025	0	1,514,898	3,867,127
Federal Home Loan Bank Notes	3,487,516	0	497,435	2,990,081
Mutual Funds	50,305	50,305	0	0
Net Asset Value				
STAR Ohio	647,006	647,006	0	0
Total Investments	<u>\$12,483,737</u>	<u>\$1,440,686</u>	<u>\$3,803,995</u>	<u>\$7,239,056</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, 2018. All of the County's 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. 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.

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

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Negotiable Certificates of Deposit	\$2,916,885	23.37%
Federal Home Loan Mortgage Corporation	5,382,025	43.11
Federal Home Loan Bank	3,487,516	27.94

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 6 - RECEIVABLES

Receivables at December 31, 2018, 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 \$3,193.

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

	Amount
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$8,783
Local Government	337,790
Casino Taxes	388,520
Homestead and Rollback	169,056
Grants	46,905
Charges for Services	27,409
State of Ohio	26,089
Other	33,823
Total General Fund	1,038,375
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	84,621
Motor Vehicle License Tax	833,206
Gasoline Tax	1,208,702
State of Ohio	3,035
Fines and Forfeitures	39
Total Motor Vehicle Gasoline Tax	2,129,603
Children Services	
Homestead and Rollback	63,950
Tangible Personal Property Reimbursement	28,929
Grants	293,961
Total Children Services	386,840
Developmental Disabilities	
Homestead and Rollback	152,241
Tangible Personal Property Reimbursement	27,853
Grants	135,184
Total Developmental Disabilities	315,278
Total Major Funds	3,870,096

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 6 - RECEIVABLES (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds	
Senior Services - Homestead and Rollback	\$44,626
North Central Ohio Rehabilitation Center - Grants	672,656
Other Public Safety	
Prison Reduction - Grants	167,874
Jail Reduction - Grants	21,978
TCAP Grants	104,009
Felony Delinquent Care and Custody - Grants	52,117
Other	
Dog and Kennel - Fines and Forfeitures	125
Marca	
Homestead and Rollback	15,083
Tangible Personal Property Reimbursement	3,201
Ohio Public Works	
Ohio Public Works - Grants	32,930
Total Nonmajor Funds	1,114,599
Total Governmental Activities	\$4,984,695
Agency Funds	
Motor Vehicle License and Gasoline Tax	\$861,243
Municipal Permissive License Tax	83,903
Library Local Government	1,058,013
Local Government	517,356
Homestead and Rollback	55,783
Tangible Personal Property Reimbursement	6,403
Total Agency Funds	\$2,582,701

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 8 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2018 represent the collection of 2017 taxes. Real property taxes received in 2018 were levied after October 1, 2017, on the assessed values as of January 1, 2017, 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 2018 represent the collection of 2017 taxes. Public utility real and tangible personal property taxes received in 2018 became a lien on December 31, 2016, were levied after October 1, 2017, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2018, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2018 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, 2018, was \$11.17 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2018 property tax receipts were based are as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$1,089,976,580
Public Utility Personal Property	104,930,990
Total Assessed Value	<u>\$1,194,907,570</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 9 - 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 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018, was as follows:

	Restated Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$1,918,977	\$195,910	\$0	\$2,114,887
Land Improvements	11,397,369	0	0	11,397,369
Construction in Progress	122,200	265,957	(388,157)	0
Total Nondepreciable Capital Assets	<u>13,438,546</u>	<u>461,867</u>	<u>(388,157)</u>	<u>13,512,256</u>
Depreciable Capital Assets				
Buildings	32,974,661	2,288,017	0	35,262,678
Improvements Other than Buildings	2,785,815	0	0	2,785,815
Roads, Bridges, Culverts, and Traffic Signals	71,085,281	1,512,833	(231,096)	72,367,018
Machinery and Equipment	2,843,480	83,975	(171,105)	2,756,350
Vehicles	5,099,756	365,958	(82,282)	5,383,432
Total Depreciable Capital Assets	<u>114,788,993</u>	<u>4,250,783</u>	<u>(484,483)</u>	<u>118,555,293</u>
Less Accumulated Depreciation for				
Buildings	(17,040,658)	(765,791)	0	(17,806,449)
Improvements Other than Buildings	(2,558,325)	(58,181)	0	(2,616,506)
Roads, Bridges, Culverts, and Traffic Signals	(24,447,611)	(1,802,988)	193,304	(26,057,295)
Machinery and Equipment	(2,299,326)	(104,249)	171,105	(2,232,470)
Vehicles	(3,229,984)	(380,091)	75,159	(3,534,916)
Total Accumulated Depreciation	<u>(49,575,904)</u>	<u>(3,111,300)</u>	<u>439,568</u>	<u>(52,247,636)</u>
Total Depreciable Capital Assets, Net	<u>65,213,089</u>	<u>1,139,483</u>	<u>(44,915)</u>	<u>66,307,657</u>
Governmental Activities Capital Assets, Net	<u>\$78,651,635</u>	<u>\$1,601,350</u>	<u>(\$433,072)</u>	<u>\$79,819,913</u>

Governmental activities accepted contributions of capital assets from another government, in the amount of \$1,014,230.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 10 - CAPITAL ASSETS (continued)

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Depreciable Capital Assets				
Buildings	12,202,307	0	0	12,202,307
Machinery and Equipment	472,949	0	0	472,949
Vehicles	268,391	0	0	268,391
Sewer Lines	3,359,713	0	0	3,359,713
Total Depreciable Capital Assets	16,303,360	0	0	16,303,360
Less Accumulated Depreciation for				
Buildings	(8,083,244)	(249,621)	0	(8,332,865)
Machinery and Equipment	(328,565)	(25,745)	0	(354,310)
Vehicles	(159,333)	(17,755)	0	(177,088)
Sewer Lines	(1,110,455)	(67,195)	0	(1,177,650)
Total Accumulated Depreciation	(9,681,597)	(360,316)	0	(10,041,913)
Total Depreciable Capital Assets, Net	6,621,763	(360,316)	0	6,261,447
Business-Type Activity Capital Assets, Net	\$6,799,331	(\$360,316)	\$0	\$6,439,015

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$513,786
Judicial	8,665
Public Safety	262,510
Public Works	2,007,495
Health	233,610
Human Services	85,234
Depreciation Expense - Governmental Activities	<u>\$3,111,300</u>

NOTE 11 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2018, the General Fund had an interfund receivable, in the amount of \$514,517; \$105 from the Job and Family Services Fund; \$12,980 from the Children Services Fund; \$501,214 from other governmental funds, and \$218 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 11 - INTERFUND RECEIVABLES/PAYABLES (continued)

The Job and Family Services Fund had an interfund receivable, in the amount of \$9,716 from the General Fund for services provided.

The Motor Vehicle Gasoline Tax Fund had an interfund receivable, in the amount of \$4,947; \$4,654 from the General Fund and \$293 from the Development Disabilities Fund for services provided.

The Children Services Fund has an interfund receivable, in the amount of \$17,414; \$12,589 from the General Fund and \$4,825 from the Developmental Disabilities Fund for services provided.

The Developmental Disabilities Fund had an interfund receivable, in the amount of \$21,130 from the General Fund for services provided.

Other governmental funds had an interfund receivable, in the amount of \$19,196; \$18,996 from the General Fund, \$29 from the Children Services Fund; and \$171 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 \$686; \$235 from the General Fund; \$201 from the Children Services Fund; and \$250 from other governmental funds for services provided.

Interfund receivables in the General Fund, in the amount of \$146,841, will not be received within one year.

NOTE 12 - 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	\$131,866,803
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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 12 - RISK MANAGEMENT (continued)

In 2018, 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 13 - OTHER SIGNIFICANT COMMITMENTS

The County has several outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2018:

Vendor	Contract Amount	Amount Paid as of 12/31/18	Outstanding Balance
State of Ohio	\$950,000	\$580,700	\$369,300
Software Solutions	103,778	0	103,778

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2019 are as follows:

General Fund	\$501,014
Job and Family Services Fund	486,781
Motor Vehicle Gasoline Tax Fund	176,061
Children Services Fund	142,205
Developmental Disabilities Fund	461,553
Other Governmental Funds	1,758,191
Total	<u>\$3,525,805</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 14 - 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.

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 15 for the required OPEB disclosures.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional 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 OPERS' CAFR referenced above for additional information including requirements for reduced and unreduced benefits).

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 14 - 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
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 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	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	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

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

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 purchase of a monthly defined benefit annuity from OPERS (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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

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

	State and Local	Public Safety	Law Enforcement
2018 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0 %	**	***
2018 Actual Contribution Rates			
Employer			
Pension ****	14.0 %	18.1 %	18.1 %
Postemployment Health Care Benefits *****	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Total Employee	10.0 %	12.0 %	13.0 %

- * 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.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2018, the County's contractually required contribution was \$2,660,622 for the traditional plan, \$71,017 for the combined plan, and \$44,124 for the member-directed plan. Of these amounts, \$268,690 is reported as an intergovernmental payable for the traditional plan, \$6,829 for the combined plan, and \$3,442 for the member-directed plan.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

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, 2017, 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.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset			
Current Measurement Date	0.14270499%	0.11621394%	
Prior Measurement Date	0.14465400%	0.12942640%	
Change in Proportionate Share	<u>0.00194901%</u>	<u>0.01321246%</u>	
Proportionate Share			
Net Pension Liability	\$22,387,648	\$0	\$22,387,648
Net Pension Asset	\$0	\$158,205	\$158,205
Pension Expense	\$4,492,726	(\$106,348)	\$4,386,378

Pension expense for the member-directed defined contribution plan was \$44,124 for 2018.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>	<u>Total</u>
Deferred Outflows of Resources			
Difference Between Expected and Actual Experience	\$22,865	\$0	\$22,865
Changes of Assumptions	2,675,472	13,824	2,689,296
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	61,060	6,411	67,471
County Contributions Subsequent to the Measurement Date	<u>2,660,622</u>	<u>71,017</u>	<u>2,731,639</u>
Total Deferred Outflows of Resources	<u>\$5,420,019</u>	<u>\$91,252</u>	<u>\$5,511,271</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

	OPERS Traditional Plan	OPERS Combined Plan	Total
Deferred Inflows of Resources			
Difference Between Expected and Actual Experience	\$441,189	\$47,131	\$488,320
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	4,806,332	24,961	4,831,293
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	88,854	0	88,854
Total Deferred Inflows of Resources	\$5,336,375	\$72,092	\$5,408,467

\$2,731,639 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 2019. 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,			
2019	\$1,964,969	(\$7,165)	\$1,957,804
2020	(450,502)	(7,847)	(458,349)
2021	(2,116,454)	(13,440)	(2,129,894)
2022	(1,974,991)	(12,848)	(1,987,839)
2023	0	(4,085)	(4,085)
Thereafter	0	(6,472)	(6,472)
Total	(\$2,576,978)	(\$51,857)	(\$2,628,835)

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, 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, 2017, 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	7.5 percent	7.5 percent
Actuarial Cost Method	individual entry age	individual entry age

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 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.

During 2017, 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 16.82 percent for 2017.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

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 2017 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 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other Investments	18.00	5.26
Total	100.00 %	

Discount Rate - The discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. 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 was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (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 7.5 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 (6.5 percent) or one percentage point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's Proportionate Share of the Net Pension Liability (Asset)			
OPERS Traditional Plan	\$39,754,756	\$22,387,648	\$7,908,711
OPERS Combined Plan	(\$85,998)	(\$158,205)	(\$208,023)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

Changes between the Measurement Date and the Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net pension liability is not known.

NOTE 15 - POSTEMPLOYMENT BENEFITS

See Note 14 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. 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 OPERS' CAFR referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 15 - POSTEMPLOYMENT BENEFITS (continued)

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, 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. The portion of the employer contribution allocated to health care for members of both the traditional and combined plans was 1 percent for calendar year 2017. As recommended by OPERS' actuary, the portion of the employer contribution allocated to health care beginning January 1, 2018, decreased to 0 percent for both 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 2018.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$14,296 for 2018. Of this amount, \$1,377 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, 2016, rolled forward to the measurement date of December 31, 2017, 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. Following is information related to the proportionate share and OPEB expense.

	OPERS
Proportion of the Net OPEB Liability	
Current Measurement Date	0.13940910%
Prior Measurement Date	0.13940000%
Change in Proportionate Share	0.00000910%
Proportionate Share of the Net OPEB Liability	\$15,138,801
OPEB Expense	\$1,276,970

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 15 - POSTEMPLOYMENT BENEFITS (continued)

At December 31, 2018, 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	\$11,793
Changes of Assumptions	1,102,265
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	622
County Contributions Subsequent to the Measurement Date	14,296
Total Deferred Outflows of Resources	<u>\$1,128,976</u>
 Deferred Inflows of Resources	
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	<u>\$1,127,740</u>

\$14,296 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 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows.

	OPERS
Year Ending December 31,	
2019	\$250,996
2020	250,996
2021	(233,117)
2022	(281,935)
2023	0
Thereafter	0
Total	<u>(\$13,060)</u>

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 15 - POSTEMPLOYMENT BENEFITS (continued)

Projections of benefits for financial reporting purposes are based on the substantive plan 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, 2016, rolled forward to the measurement date of December 31, 2017. 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	3.85 percent
Prior Measurement Date	4.23 percent
Investment Rate of Return	6.5 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent initial 3.25 percent ultimate in 2028
Actuarial Cost Method	individual entry age

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 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 15 - POSTEMPLOYMENT BENEFITS (continued)

During 2017, 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 15.2 percent for 2017.

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 2017 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 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other Investments	17.00	5.39
Total	100.00 %	

Discount Rate - A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. 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 6.5 percent and a municipal bond rate of 3.31 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 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through 2034 and the municipal bond rate was applied to all health care costs after that date.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 15 - POSTEMPLOYMENT BENEFITS (continued)

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 3.85 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 (2.85 percent) or one percentage point higher (4.85 percent) than the current rate.

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's Proportionate Share of the Net OPEB Liability	\$20,112,551	\$15,138,801	\$11,115,088

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 2018 is 7.5 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	\$14,484,605	\$15,138,801	\$15,814,568

Changes between the Measurement Date and the Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net OPEB liability is not known.

NOTE 16 - OTHER BENEFITS

A. Compensated Absences

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 16 - OTHER BENEFITS (continued)

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.

NOTE 17 - LONG-TERM OBLIGATIONS

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
Various Purpose Refunding	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, 2018, was as follows:

	<u>Restated Balance 12/31/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2018</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
General Obligation Bonds					
2016 Various Purpose Refunding	\$5,155,000	\$0	\$400,000	\$4,755,000	\$405,000
Bond Premium	495,603	0	37,797	457,806	0
Courthouse Improvement	1,085,000	0	35,000	1,050,000	40,000
Various Purpose Bonds	2,935,000	0	150,000	2,785,000	150,000
Total General Obligation Bonds	9,670,603	0	622,797	9,047,806	595,000

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

	Restated Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018	Due Within One Year
<u>Governmental Activities</u>					
Other Long-Term Obligations					
Ohio Public Works					
Commission Loans	\$78,447	\$0	\$5,811	\$72,636	\$5,811
Net Pension Liability	32,191,495	0	10,080,238	22,111,257	0
Net OPEB Liability	13,903,876	1,048,027	0	14,951,903	0
Compensated Absences	1,664,482	1,030,935	1,070,782	1,624,635	531,739
Total Governmental Activities	<u>\$57,508,903</u>	<u>\$2,078,962</u>	<u>\$11,779,628</u>	<u>\$47,808,237</u>	<u>\$1,132,550</u>
	Restated Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018	Due Within One Year
<u>Business-Type Activity</u>					
General Obligation Bonds					
2016 Various Purpose					
Refunding	\$1,085,000	\$0	\$145,000	\$940,000	\$145,000
Bond Premium	76,737	0	10,255	66,482	0
Total General Obligation Bonds	<u>1,161,737</u>	<u>0</u>	<u>155,255</u>	<u>1,006,482</u>	<u>145,000</u>
Ohio Public Works					
Commission Loans	196,333	0	25,064	171,269	17,515
Net Pension Liability	656,969	0	380,578	276,391	0
Net OPEB Liability	175,998	10,900	0	186,898	0
Compensated Absences	23,682	19,828	22,242	21,268	17,748
Total Business-Type Activity	<u>\$2,214,719</u>	<u>\$30,728</u>	<u>\$583,139</u>	<u>\$1,662,308</u>	<u>\$180,263</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 \$5,445,000. 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, \$1,645,000 of the outstanding balance, \$144,315 related premium, and \$68,140 related deferred charge on refunding was for items that were not capitalized.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

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

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

2013 Various Purpose General Obligation Bonds

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

The term bonds maturing on December 1, 2022, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$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.

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, \$465,000 of the outstanding balance was for items that were not capitalized.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

Ohio Public Works Commission Loans

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

The loans issued for sewer improvements are payable solely from the gross revenues of the Sewer District enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loans is \$171,269, payable through July 2037. For the current year, principal paid and total net revenues were \$25,064 and \$588,620, respectively.

For the OPWC loans, \$53,211 of the outstanding balance was for items that were not capitalized.

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, Enhanced 911, Prison Reduction, Jail Reduction, Felony Delinquent Care and Custody, Web Check, Justice Reinvestment Grant, Dog and Kennel, Delinquent Real Estate Tax Assessment, Specialized Docket, Litter Control and Recycling, and Law Library special revenue funds and the Sewer District enterprise fund.

The County's overall debt limitation was \$23,548,950 at December 31, 2018.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

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

Year	General Obligation Bonds		Ohio Public Works Commission Loans
	Principal	Interest	Principal
2019	\$595,000	\$325,625	\$5,811
2020	615,000	307,875	5,811
2021	635,000	289,525	5,811
2022	650,000	268,900	5,811
2023	675,000	247,825	5,811
2024-2028	3,195,000	828,775	29,055
2029-2033	1,890,000	275,875	14,526
2034-2036	335,000	18,038	0
	<u>\$8,590,000</u>	<u>\$2,562,438</u>	<u>\$72,636</u>

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

Year	General Obligation Bonds		Ohio Public Works Commission Loans
	Principal	Interest	Principal
2019	\$145,000	\$31,550	\$17,515
2020	150,000	27,200	9,215
2021	150,000	22,700	9,214
2022	160,000	18,200	9,215
2023	165,000	13,400	9,213
2024-2028	170,000	6,800	46,069
2029-2033	0	0	46,064
2034-2037	0	0	24,764
	<u>\$940,000</u>	<u>\$119,850</u>	<u>\$171,269</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2018
Hospital Revenue Bonds Issued Prior to 1996	\$126,000,000	Not Known
Mortgage Revenue Bonds Hearthside Apartments Revenue Bonds	2,200,000	1,855,000
Cardinal One Portfolio	21,447,000	16,372,010
Avalon Lakes	8,950,000	7,805,000
Turning Point	900,000	679,944
United Church Homes	5,480,000	4,630,000

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

NOTE 18 - 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 for the governmental activities and deferred inflows of resources for the business-type activity, in the amount of \$1,805 and \$1,462, for pension and OPEB respectively.

During 2018, the General Fund made transfers to the Job and Family Services special revenue fund and other governmental funds, in the amounts of \$185,820 and \$2,383,990, to subsidize various programs in other funds and to make debt payments when due.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 19 - 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	\$146,841	\$0	\$0
Unclaimed Moneys	179,685	0	0
Prepaid Item	211,039	0	0
Total Nonspendable	537,565	0	0
Restricted for			
Job and Family Services Operations	0	625,012	0
Road, Bridge, and Ditch Repair/ Improvement	0	0	4,080,865
Total Restricted	0	625,012	4,080,865
Assigned for			
Document Recording	89,258	0	0
Projected Budget Shortage	2,311,601	0	0
Sheriff Operations	86,440	0	0
Underground Storage	10,450	0	0
Unpaid Obligations	229,666	0	0
Vehicle Titling	1,139,893	0	0
Total Assigned	3,867,308	0	0
Unassigned	4,626,036	0	0
Total Fund Balance	\$9,030,909	\$625,012	\$4,080,865

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 19 - FUND BALANCE (continued)

Fund Balance	Children Services	Developmental Disabilities	Other Governmental
Restricted for			
Capital Improvements	\$0	\$0	\$37,466
Child Support Enforcement	0	0	1,839,589
Children Services Operations	3,075,706	0	0
Court Operations	0	0	640,994
Delinquent Tax Collections	0	0	83,865
Developmental Disabilities Operations	0	6,810,837	1,182,581
Dog and Kennel Operations	0	0	225,881
E911 Operations	0	0	44,353
Economic Development	0	0	28,750
Juvenile Detention Operations	0	0	130,024
Litter Control	0	0	6,091
Probation Activities	0	0	644,455
Prosecutor Operations	0	0	34,277
Real Estate Assessment	0	0	477,400
Road, Bridge, and Ditch Repair/Improvement	0	0	1,305,083
Senior Citizens	0	0	39,537
Sheriff Operations	0	0	1,100,410
Voter Registration	0	0	1,971
Total Restricted	3,075,706	6,810,837	7,822,727
Assigned for			
Capital Improvements	0	0	1,447,483
Debt Service	0	0	76,261
Total Assigned	0	0	1,523,744
Unassigned (Deficit)	0	0	(910)
Total Fund Balance	\$3,075,706	\$6,810,837	\$9,345,561

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 19 - FUND BALANCE (continued)

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, 2018, was \$1,000,000.

NOTE 20 - JOINT VENTURES

A. Marion-Crawford Mental Health Board

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

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

The County cannot significantly influence the operations of the ADAMH Board. The Board has sole budgetary authority, controls surpluses and deficits, and the County is not legally obligated for the Board's debt. In 2018, the County contributed tax revenues of \$1,008,905 which represents 19 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, 2018. 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 20 - JOINT VENTURES (continued)

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 2018, \$46,280 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.

NOTE 21 - 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 2018, 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 2018, the County did not make any contributions to the Council.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (continued)

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 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.

NOTE 22 - 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 22 - INSURANCE POOLS (continued)

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.

NOTE 23 - 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, 2018, to December 31, 2018, 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.

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 Five Years (1)

	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.14270499%	0.14465400%	0.14666400%	0.14324600%	0.14324600%
County's Proportionate Share of the Net Pension Liability	\$22,387,648	\$32,848,464	\$25,404,053	\$17,277,068	\$16,886,837
County's Covered Payroll	\$18,310,633	\$18,189,908	\$18,024,804	\$17,140,420	\$17,245,135
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	122.27%	180.59%	140.94%	100.80%	97.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.25%	81.08%	86.45%	86.36%

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

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

See Accompanying Notes to the Required Supplementary Information

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
 2018 (1)

	2018
County's Proportion of the Net Pension Asset	0.11621394%
County's Proportionate Share of the Net Pension Asset	\$158,205
County's Covered Payroll	\$472,823
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-33.46%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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 Two Years (1)

	2018	2017
County's Proportion of the Net OPEB Liability	0.13940910%	0.13940000%
County's Proportionate Share of the Net OPEB Liability	\$15,138,801	\$14,079,874
County's Covered Payroll	\$19,212,156	\$19,104,241
County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	78.80%	73.70%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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 Six Years (1)

	2018	2017	2016
Net Pension Liability - Traditional Plan			
Contractually Required Contribution	\$2,660,622	\$2,449,680	\$2,244,909
Contributions in Relation to the Contractually Required Contribution	<u>(2,660,622)</u>	<u>(2,449,680)</u>	<u>(2,244,909)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$18,479,568	\$18,310,633	\$18,189,808
Contributions as a Percentage of Covered Payroll	<u>14.40%</u>	<u>13.38%</u>	<u>12.34%</u>
Net Pension Liability - Combined Plan			
Contractually Required Contribution	\$71,017	\$61,467	\$61,201
Contributions in Relation to the Contractually Required Contribution	<u>(71,017)</u>	<u>(61,467)</u>	<u>(61,201)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$507,264	\$472,823	\$510,008
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>
Net Pension Liability - OPEB Plan (2)			
Contractually Required Contribution	\$14,296	\$204,983	\$390,173
Contributions in Relation to the Contractually Required Contribution	<u>(14,296)</u>	<u>(204,983)</u>	<u>(390,173)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (3)	\$19,344,232	\$19,212,156	\$19,104,241
OPEB Contributions as a Percentage of Covered Payroll	<u>0.07%</u>	<u>1.07%</u>	<u>2.04%</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

2015	2014	2013
\$2,218,335	\$2,110,103	\$2,299,084
<u>(2,218,335)</u>	<u>(2,110,103)</u>	<u>(2,299,084)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$18,024,804	\$17,140,420	\$17,245,135
<u>12.31%</u>	<u>12.31%</u>	<u>13.33%</u>
\$68,703	\$62,110	\$54,783
<u>(68,703)</u>	<u>(62,110)</u>	<u>(54,783)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$572,525	\$517,583	\$421,408
<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>

Marion County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2018

Changes in Assumptions - OPERS Pension

Amounts reported for 2017 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 2016 and prior are presented below.

	2017	2016 and Prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including 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
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.8 percent simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age

Amounts reported for 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 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 OPEB

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Marion County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

Marmet Trust Fund	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	

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

(continued)

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

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 sales taxes, 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 restricted for capital improvements to the property of the developmental disabilities board.

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

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

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

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

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

Marion County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018

	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	\$5,275,235	\$76,261	\$4,760,619	\$10,112,115
Cash and Cash Equivalents in Segregated Accounts	8,429	0	0	8,429
Accounts Receivable	1,605	0	0	1,605
Due from Other Governments	1,063,385	0	51,214	1,114,599
Interfund Receivable	19,029	0	167	19,196
Property Taxes Receivable	788,280	0	319,828	1,108,108
Payment in Lieu of Taxes Receivable	0	0	577,243	577,243
Special Assessments Receivable	74,192	0	36,187	110,379
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$7,230,155	\$76,261	\$5,745,258	\$13,051,674
<u>Liabilities</u>				
Accrued Wages Payable	\$69,682	\$0	\$0	\$69,682
Accounts Payable	136,124	0	129,971	266,095
Contracts Payable	0	0	103,778	103,778
Due to Other Governments	50,603	0	0	50,603
Interfund Payable	69,479	0	432,156	501,635
Retainage Payable	0	0	13,954	13,954
Accrued Interest Payable	0	0	3,076	3,076
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	325,888	0	682,935	1,008,823
<u>Deferred Inflows of Resources</u>				
Property Taxes	707,745	0	291,103	998,848
Payment in Lieu of Taxes	0	0	577,243	577,243
Unavailable Revenue	1,017,523	0	103,676	1,121,199
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	1,725,268	0	972,022	2,697,290
<u>Fund Balances</u>				
Restricted	5,179,909	0	2,642,818	7,822,727
Assigned	0	76,261	1,447,483	1,523,744
Unassigned (Deficit)	(910)	0	0	(910)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	5,178,999	76,261	4,090,301	9,345,561
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$7,230,155	\$76,261	\$5,745,258	\$13,051,674

Marion County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,891,570	\$39,537	\$514,167	\$176,931
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	44,626	0	672,656
Interfund Receivable	1,734	0	677	2,935
Property Taxes Receivable	0	788,280	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,893,304</u>	<u>\$872,443</u>	<u>\$514,844</u>	<u>\$852,522</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$12,425	\$0	\$8,545	\$22,678
Accounts Payable	72	0	24,848	15,798
Due to Other Governments	7,324	0	6,065	12,915
Interfund Payable	33,894	0	0	192
Total Liabilities	<u>53,715</u>	<u>0</u>	<u>39,458</u>	<u>51,583</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	707,745	0	0
Unavailable Revenue	0	125,161	0	670,915
Total Deferred Inflows of Resources	<u>0</u>	<u>832,906</u>	<u>0</u>	<u>670,915</u>
<u>Fund Balances</u>				
Restricted	1,839,589	39,537	475,386	130,024
Unassigned (Deficit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>1,839,589</u>	<u>39,537</u>	<u>475,386</u>	<u>130,024</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,893,304</u>	<u>\$872,443</u>	<u>\$514,844</u>	<u>\$852,522</u>

Other Public Safety	Other	Total
\$1,471,019	\$1,182,011	\$5,275,235
8,429	0	8,429
60	1,545	1,605
345,978	125	1,063,385
7,035	6,648	19,029
0	0	788,280
0	74,192	74,192
<u>\$1,832,521</u>	<u>\$1,264,521</u>	<u>\$7,230,155</u>
\$18,942	\$7,092	\$69,682
65,271	30,135	136,124
18,227	6,072	50,603
7,249	28,144	69,479
<u>109,689</u>	<u>71,443</u>	<u>325,888</u>
0	0	707,745
<u>146,930</u>	<u>74,517</u>	<u>1,017,523</u>
<u>146,930</u>	<u>74,517</u>	<u>1,725,268</u>
1,576,812	1,118,561	5,179,909
(910)	0	(910)
<u>1,575,902</u>	<u>1,118,561</u>	<u>5,178,999</u>
<u>\$1,832,521</u>	<u>\$1,264,521</u>	<u>\$7,230,155</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$1,686,990	\$502,971	\$1,192,554	\$49,161	\$350,800
Due from Other Governments	0	0	18,284	0	32,930
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	319,828	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	36,187	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$1,686,990</u>	<u>\$539,158</u>	<u>\$1,530,666</u>	<u>\$49,161</u>	<u>\$383,730</u>
<u>Liabilities</u>					
Accounts Payable	\$111,490	\$0	\$9,973	\$0	\$0
Contracts Payable	103,778	0	0	0	0
Interfund Payable	23,770	408,386	0	0	0
Retainage Payable	0	13,954	0	0	0
Accrued Interest Payable	469	2,607	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>239,507</u>	<u>424,947</u>	<u>9,973</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>					
Property Taxes	0	0	291,103	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	0	36,187	47,009	0	20,480
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	<u>0</u>	<u>36,187</u>	<u>338,112</u>	<u>0</u>	<u>20,480</u>
<u>Fund Balances</u>					
Restricted	0	78,024	1,182,581	49,161	363,250
Assigned	1,447,483	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>1,447,483</u>	<u>78,024</u>	<u>1,182,581</u>	<u>49,161</u>	<u>363,250</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,686,990</u>	<u>\$539,158</u>	<u>\$1,530,666</u>	<u>\$49,161</u>	<u>\$383,730</u>

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$272,826	\$37,299	\$668,018	\$4,760,619
0	0	0	51,214
0	167	0	167
0	0	0	319,828
0	0	577,243	577,243
0	0	0	36,187
<u>\$272,826</u>	<u>\$37,466</u>	<u>\$1,245,261</u>	<u>\$5,745,258</u>
8,508	\$0	\$0	\$129,971
0	0	0	103,778
0	0	0	432,156
0	0	0	13,954
0	0	0	3,076
<u>8,508</u>	<u>0</u>	<u>0</u>	<u>682,935</u>
0	0	0	291,103
0	0	577,243	577,243
0	0	0	103,676
<u>0</u>	<u>0</u>	<u>577,243</u>	<u>972,022</u>
264,318	37,466	668,018	2,642,818
0	0	0	1,447,483
<u>264,318</u>	<u>37,466</u>	<u>668,018</u>	<u>4,090,301</u>
<u>\$272,826</u>	<u>\$37,466</u>	<u>\$1,245,261</u>	<u>\$5,745,258</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, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$690,232	\$0	\$282,023	\$972,255
Payment in Lieu of Taxes	0	73,331	505,647	578,978
Special Assessments	35,867	0	49,485	85,352
Charges for Services	1,355,801	0	0	1,355,801
Licenses and Permits	145,054	0	0	145,054
Fines and Forfeitures	129,757	0	0	129,757
Intergovernmental	4,538,203	29,713	762,422	5,330,338
Interest	118	0	0	118
Other	383,797	0	236,542	620,339
Total Revenues	<u>7,278,829</u>	<u>103,044</u>	<u>1,836,119</u>	<u>9,217,992</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	1,369,264	41,033	0	1,410,297
Judicial	547,393	0	0	547,393
Public Safety	3,514,915	0	0	3,514,915
Public Works	184,448	0	1,624,908	1,809,356
Health	192,650	0	0	192,650
Human Services	2,040,602	0	0	2,040,602
Capital Outlay	0	0	3,130,296	3,130,296
Debt Service				
Principal Retirement	0	485,000	105,811	590,811
Interest and Fiscal Charges	0	278,487	68,448	346,935
Total Expenditures	<u>7,849,272</u>	<u>804,520</u>	<u>4,929,463</u>	<u>13,583,255</u>
Excess of Revenues Under Expenditures	(570,443)	(701,476)	(3,093,344)	(4,365,263)
<u>Other Financing Sources</u>				
Transfers - In	<u>0</u>	<u>731,985</u>	<u>1,652,005</u>	<u>2,383,990</u>
Changes in Fund Balances	(570,443)	30,509	(1,441,339)	(1,981,273)
Fund Balances Beginning of Year	<u>5,749,442</u>	<u>45,752</u>	<u>5,531,640</u>	<u>11,326,834</u>
Fund Balances End of Year	<u>\$5,178,999</u>	<u>\$76,261</u>	<u>\$4,090,301</u>	<u>\$9,345,561</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Revenues</u>				
Property Taxes	\$0	\$690,232	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	707,021	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	100	0
Intergovernmental	1,268,468	90,857	0	1,397,746
Interest	0	0	0	0
Other	2,032	0	19,294	9,685
Total Revenues	<u>1,270,500</u>	<u>781,089</u>	<u>726,415</u>	<u>1,407,431</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	1,066,586	0
Judicial	0	0	0	0
Public Safety	0	0	0	1,450,729
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,250,654	789,948	0	0
Total Expenditures	<u>1,250,654</u>	<u>789,948</u>	<u>1,066,586</u>	<u>1,450,729</u>
Changes in Fund Balances	19,846	(8,859)	(340,171)	(43,298)
Fund Balances Beginning of Year	<u>1,819,743</u>	<u>48,396</u>	<u>815,557</u>	<u>173,322</u>
Fund Balances End of Year	<u>\$1,839,589</u>	<u>\$39,537</u>	<u>\$475,386</u>	<u>\$130,024</u>

<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$0	\$0	\$690,232
0	35,867	35,867
167,956	480,824	1,355,801
0	145,054	145,054
3,816	125,841	129,757
1,644,289	136,843	4,538,203
21	97	118
<u>145,295</u>	<u>207,491</u>	<u>383,797</u>
<u>1,961,377</u>	<u>1,132,017</u>	<u>7,278,829</u>
0	302,678	1,369,264
0	547,393	547,393
2,064,186	0	3,514,915
0	184,448	184,448
0	192,650	192,650
<u>0</u>	<u>0</u>	<u>2,040,602</u>
<u>2,064,186</u>	<u>1,227,169</u>	<u>7,849,272</u>
(102,809)	(95,152)	(570,443)
<u>1,678,711</u>	<u>1,213,713</u>	<u>5,749,442</u>
<u>\$1,575,902</u>	<u>\$1,118,561</u>	<u>\$5,178,999</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Revenues</u>					
Property Taxes	\$0	\$0	\$282,023	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Special Assessments	0	49,485	0	0	0
Intergovernmental	16,247	0	38,960	0	707,215
Other	182,396	0	54,146	0	0
Total Revenues	198,643	49,485	375,129	0	707,215
<u>Expenditures</u>					
Current					
Public Works	0	0	0	0	773,537
Capital Outlay	2,499,795	368,355	252,763	0	0
Debt Service					
Principal Retirement	0	0	0	5,811	0
Interest and Fiscal Charges	1,089	3,697	0	0	0
Total Expenditures	2,500,884	372,052	252,763	5,811	773,537
Excess of Revenues Over (Under) Expenditures	(2,302,241)	(322,567)	122,366	(5,811)	(66,322)
<u>Other Financing Sources</u>					
Transfers - In	1,553,972	35,992	0	0	0
Changes in Fund Balances	(748,269)	(286,575)	122,366	(5,811)	(66,322)
Fund Balances Beginning of Year	2,195,752	364,599	1,060,215	54,972	429,572
Fund Balances End of Year	\$1,447,483	\$78,024	\$1,182,581	\$49,161	\$363,250

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$0	\$0	\$0	\$282,023
0	0	505,647	505,647
0	0	0	49,485
0	0	0	762,422
0	0	0	236,542
0	0	505,647	1,836,119
0	0	851,371	1,624,908
9,383	0	0	3,130,296
0	0	100,000	105,811
0	0	63,662	68,448
9,383	0	1,015,033	4,929,463
(9,383)	0	(509,386)	(3,093,344)
0	0	62,041	1,652,005
(9,383)	0	(447,345)	(1,441,339)
273,701	37,466	1,115,363	5,531,640
\$264,318	\$37,466	\$668,018	\$4,090,301

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Marion County, Ohio
Combining Statements - Fiduciary Funds

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

Agency Funds

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

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

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

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

Other Agency Funds

Marriage License Special Fund

Payroll Fund

Regional Planning Fund

Soil and Water Fund

Board of Health Fund

Emergency Planning Fund

Family and Children First Fund

County Park District Fund

Marion-Crawford Mental Health Board Fund

Marion-Hardin Corrections Commission Fund

Sewer Billing Collections Fund

Ohio Elections Commission Fee Fund

Port Authority Fund

Housing Trust Fund

Sewer District Rotary Fund

Employee Contribution Fund

Clearwater Council of Government Payroll Fund

Sex Offender Registration Fund

Disaster Services Fund

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
County Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$105,882	\$1,976,526	\$1,950,467	\$131,941
Liabilities				
Undistributed Assets	\$105,882	\$1,976,526	\$1,950,467	\$131,941
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$3,107,926	\$615,882	\$2,499,521	\$1,224,287
Liabilities				
Undistributed Assets	\$3,107,926	\$615,882	\$2,499,521	\$1,224,287
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,571,197	\$59,015,388	\$59,604,375	\$2,982,210
Due from Other Governments	2,145,253	2,520,515	2,145,253	2,520,515
Property Taxes Receivable	43,499,297	43,956,634	43,499,297	43,956,634
Special Assessments Receivable	3,425,245	3,448,127	3,425,245	3,448,127
Total Assets	\$52,640,992	\$108,940,664	\$108,674,170	\$52,907,486
Liabilities				
Due to Other Governments	\$52,640,992	\$108,940,664	\$108,674,170	\$52,907,486
Marriage License Special				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,227	\$15,287	\$14,495	\$7,019
Liabilities				
Undistributed Assets	\$6,227	\$15,287	\$14,495	\$7,019
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$594,539	\$31,572,105	\$31,268,134	\$898,510
Liabilities				
Payroll Withholdings	\$594,539	\$31,572,105	\$31,268,134	\$898,510

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
Regional Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$33,317	\$295,398	\$276,600	\$52,115
Liabilities				
Undistributed Assets	\$33,317	\$295,398	\$276,600	\$52,115
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$68,855	\$173,831	\$157,307	\$85,379
Liabilities				
Undistributed Assets	\$68,855	\$173,831	\$157,307	\$85,379
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,122,075	\$2,751,600	\$2,707,189	\$1,166,486
Liabilities				
Undistributed Assets	\$1,122,075	\$2,751,600	\$2,707,189	\$1,166,486
Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,777	\$22,435	\$20,535	\$29,677
Liabilities				
Undistributed Assets	\$27,777	\$22,435	\$20,535	\$29,677
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$277,096	\$324,214	\$322,335	\$278,975
Liabilities				
Undistributed Assets	\$277,096	\$324,214	\$322,335	\$278,975
County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$194,380	\$265,762	\$392,788	\$67,354
Liabilities				
Undistributed Assets	\$194,380	\$265,762	\$392,788	\$67,354

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
Marion-Crawford Mental Health Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,093,990	\$5,231,484	\$4,726,578	\$4,598,896
Due from Other Governments	70,482	62,186	70,482	62,186
Property Taxes Receivable	966,522	985,349	966,522	985,349
Total Assets	<u>\$5,130,994</u>	<u>\$6,279,019</u>	<u>\$5,763,582</u>	<u>\$5,646,431</u>
Liabilities				
Undistributed Assets	<u>\$5,130,994</u>	<u>\$6,279,019</u>	<u>\$5,763,582</u>	<u>\$5,646,431</u>
Marion-Hardin Corrections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$493,940</u>	<u>\$4,510,940</u>	<u>\$4,587,678</u>	<u>\$417,202</u>
Liabilities				
Undistributed Assets	<u>\$493,940</u>	<u>\$4,510,940</u>	<u>\$4,587,678</u>	<u>\$417,202</u>
Sewer Billing Collections				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$20,086</u>	<u>\$384,325</u>	<u>\$385,409</u>	<u>\$19,002</u>
Liabilities				
Due to Other Governments	<u>\$20,086</u>	<u>\$384,325</u>	<u>\$385,409</u>	<u>\$19,002</u>
Ohio Elections Commission Fee				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$20</u>	<u>\$425</u>	<u>\$425</u>	<u>\$20</u>
Liabilities				
Undistributed Assets	<u>\$20</u>	<u>\$425</u>	<u>\$425</u>	<u>\$20</u>
Port Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$27,488</u>	<u>\$0</u>	<u>\$9,590</u>	<u>\$17,898</u>
Liabilities				
Undistributed Assets	<u>\$27,488</u>	<u>\$0</u>	<u>\$9,590</u>	<u>\$17,898</u>

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$57,894	\$235,471	\$233,993	\$59,372
Liabilities				
Undistributed Assets	\$57,894	\$235,471	\$233,993	\$59,372
Sewer District Rotary				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,220	\$0	\$0	\$4,220
Liabilities				
Undistributed Assets	\$4,220	\$0	\$0	\$4,220
Employee Contribution				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$973	\$3,877	\$3,736	\$1,114
Liabilities				
Undistributed Assets	\$973	\$3,877	\$3,736	\$1,114
Clearwater Council of Government Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$116,831	\$1,184,657	\$1,175,481	\$126,007
Liabilities				
Undistributed Assets	\$116,831	\$1,184,657	\$1,175,481	\$126,007
Sex Offender Registration				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$400	\$300	\$600	\$100
Liabilities				
Undistributed Assets	\$400	\$300	\$600	\$100

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
Disaster Services				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$50,338	\$93,370	\$68,561	\$75,147
Liabilities				
Undistributed Assets	\$50,338	\$93,370	\$68,561	\$75,147
Total - All Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,761,643	\$106,080,869	\$105,955,809	\$10,886,703
Cash and Cash Equivalents in Segregated Accounts	3,213,808	2,592,408	4,449,988	1,356,228
Due from Other Governments	2,215,735	2,582,701	2,215,735	2,582,701
Property Taxes Receivable	44,465,819	44,941,983	44,465,819	44,941,983
Special Assessments Receivable	3,425,245	3,448,127	3,425,245	3,448,127
Total Assets	\$64,082,250	\$159,646,088	\$160,512,596	\$63,215,742
Liabilities				
Due to Other Governments	\$52,661,078	\$109,324,989	\$109,059,579	\$52,926,488
Undistributed Assets	10,826,633	18,748,994	20,184,883	9,390,744
Payroll Withholdings	594,539	31,572,105	31,268,134	898,510
Total Liabilities	\$64,082,250	\$159,646,088	\$160,512,596	\$63,215,742

**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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,407,200	\$2,407,200	\$2,483,224	\$76,024
Sales Taxes	11,000,000	11,000,000	12,141,117	1,141,117
Charges for Services	3,267,653	3,267,653	3,440,378	172,725
Licenses and Permits	3,600	3,600	2,985	(615)
Fines and Forfeitures	184,000	184,000	145,388	(38,612)
Intergovernmental	2,293,632	2,398,369	2,421,413	23,044
Interest	276,500	276,500	585,072	308,572
Other	729,821	647,535	1,342,046	694,511
Total Revenues	20,162,406	20,184,857	22,561,623	2,376,766
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	331,229	325,531	323,034	2,497
Fringe Benefits	51,175	62,039	52,537	9,502
Materials and Supplies	4,650	4,824	4,401	423
Contractual Services	17,048	18,328	15,611	2,717
Capital Outlay	0	325	325	0
Other	9,648	9,649	9,436	213
Total County Commissioners	413,750	420,696	405,344	15,352
Auditor				
Personal Services	277,950	242,615	242,560	55
Fringe Benefits	42,943	38,326	38,057	269
Materials and Supplies	5,747	5,270	5,083	187
Contractual Services	100	0	0	0
Other	100,416	145,570	106,727	38,843
Total Auditor	427,156	431,781	392,427	39,354
Treasurer				
Personal Services	150,068	150,068	148,627	1,441
Fringe Benefits	23,186	23,185	22,507	678
Materials and Supplies	16,000	17,850	17,850	0
Contractual Services	1,500	1,500	0	1,500
Capital Outlay	0	473	473	0
Other	2,933	2,933	2,919	14
Total Treasurer	193,687	196,009	192,376	3,633
Prosecutor				
Personal Services	863,783	867,958	853,327	14,631
Fringe Benefits	164,895	165,582	148,448	17,134
Materials and Supplies	14,640	11,007	10,527	480
Contractual Services	114,148	114,148	109,194	4,954
Capital Outlay	725	4,246	3,521	725
Other	46,782	46,891	43,586	3,305
Total Prosecutor	1,204,973	1,209,832	1,168,603	41,229

(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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Data Processing Board				
Personal Services	\$135,310	\$135,610	\$135,484	\$126
Fringe Benefits	20,905	20,905	20,765	140
Materials and Supplies	3,052	2,752	2,700	52
Contractual Services	48,698	48,698	48,698	0
Capital Outlay	6,703	6,703	6,703	0
Other	12,644	12,998	11,564	1,434
Total Data Processing Board	227,312	227,666	225,914	1,752
Board of Elections				
Personal Services	329,232	337,232	329,773	7,459
Fringe Benefits	37,544	41,544	41,359	185
Materials and Supplies	30,419	26,719	22,846	3,873
Contractual Services	85,514	86,386	81,812	4,574
Capital Outlay	9,390	16,275	15,599	676
Other	10,782	10,782	6,612	4,170
Total Board of Elections	502,881	518,938	498,001	20,937
Maintenance and Operation				
Personal Services	144,947	147,551	147,551	0
Fringe Benefits	22,394	22,389	22,310	79
Materials and Supplies	15,430	21,765	21,765	0
Contractual Services	55,797	51,700	29,975	21,725
Capital Outlay	0	982	982	0
Other	0	684	274	410
Total Maintenance and Operation	238,568	245,071	222,857	22,214
Recorder				
Personal Services	181,129	182,399	175,497	6,902
Fringe Benefits	27,985	27,985	26,332	1,653
Materials and Supplies	801	2,386	2,378	8
Contractual Services	7,244	4,829	4,784	45
Capital Outlay	53,675	55,675	52,601	3,074
Other	300	200	183	17
Total Recorder	271,134	273,474	261,775	11,699
Postage				
Materials and Supplies	130,121	108,831	106,710	2,121
Contractual Services	2,542	2,542	1,814	728
Total Postage	132,663	111,373	108,524	2,849

(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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Other Legislative and Executive				
Fringe Benefits	\$1,680,000	\$1,680,000	\$1,535,129	\$144,871
Materials and Supplies	10,183	10,183	10,183	0
Contractual Services	786,145	817,485	780,786	36,699
Other	15,372	17,556	16,870	686
Total Other Legislative and Executive	2,491,700	2,525,224	2,342,968	182,256
Total General Government - Legislative and Executive	6,103,824	6,160,064	5,818,789	341,275
General Government - Judicial				
Court of Appeals				
Other	21,760	21,760	17,910	3,850
Common Pleas Court				
Personal Services	321,775	312,211	305,325	6,886
Fringe Benefits	62,709	75,471	72,977	2,494
Materials and Supplies	6,841	11,434	11,417	17
Contractual Services	68,724	84,189	73,880	10,309
Capital Outlay	0	61,570	61,535	35
Other	3,615	4,645	4,451	194
Total Common Pleas Court	463,664	549,520	529,585	19,935
Jury Commission				
Personal Services	2,795	2,795	1,885	910
Fringe Benefits	433	433	290	143
Materials and Supplies	2,400	5,200	5,200	0
Contractual Services	400	400	400	0
Total Jury Commission	6,028	8,828	7,775	1,053
Family Court				
Personal Services	986,012	987,184	978,777	8,407
Fringe Benefits	152,339	152,339	145,389	6,950
Materials and Supplies	42,651	71,951	71,785	166
Contractual Services	89,351	257,994	253,365	4,629
Capital Outlay	5	9,097	9,092	5
Other	14,996	29,847	28,844	1,003
Total Family Court	1,285,354	1,508,412	1,487,252	21,160
Probate Court				
Personal Services	109,668	109,668	107,796	1,872
Fringe Benefits	16,945	16,945	16,582	363
Materials and Supplies	7,811	7,811	7,257	554
Contractual Services	137,251	179,940	175,797	4,143
Other	3,601	3,601	1,601	2,000
Total Probate Court	275,276	317,965	309,033	8,932

(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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Clerk of Courts				
Personal Services	\$416,490	\$416,490	\$363,503	\$52,987
Fringe Benefits	103,300	104,014	85,292	18,722
Materials and Supplies	52,392	40,393	39,843	550
Contractual Services	26,513	24,349	24,349	0
Capital Outlay	0	13,449	4,323	9,126
Other	6,250	6,250	6,015	235
Total Clerk of Courts	604,945	604,945	523,325	81,620
Municipal Court				
Personal Services	92,217	109,772	109,772	0
Fringe Benefits	14,248	16,782	16,772	10
Contractual Services	31,664	16,863	15,650	1,213
Other	2,000	2,000	926	1,074
Total Municipal Court	140,129	145,417	143,120	2,297
Total General Government - Judicial	2,797,156	3,156,847	3,018,000	138,847
Total General Government	8,900,980	9,316,911	8,836,789	480,122
Public Safety				
Adult Probation				
Personal Services	156,257	156,450	156,450	0
Fringe Benefits	24,142	23,949	23,891	58
Materials and Supplies	1,000	1,000	1,000	0
Total Adult Probation	181,399	181,399	181,341	58
Juvenile Probation				
Personal Services	131,061	127,561	126,954	607
Fringe Benefits	20,249	20,249	19,381	868
Other	2,500	3,500	3,500	0
Total Juvenile Probation	153,810	151,310	149,835	1,475
Detention Home				
Personal Services	768,503	722,811	691,127	31,684
Fringe Benefits	118,734	118,734	105,388	13,346
Materials and Supplies	124,482	119,219	91,812	27,407
Contractual Services	142,419	141,619	123,564	18,055
Capital Outlay	14,500	16,199	9,201	6,998
Other	13,041	18,432	11,073	7,359
Total Detention Home	1,181,679	1,137,014	1,032,165	104,849

(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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Coroner				
Personal Services	\$87,244	\$87,244	\$84,494	\$2,750
Fringe Benefits	13,479	13,479	13,124	355
Materials and Supplies	1,000	1,000	753	247
Contractual Services	104,305	151,352	146,668	4,684
Other	2,792	2,792	2,792	0
Total Coroner	208,820	255,867	247,831	8,036
Sheriff				
Personal Services	2,943,307	3,054,607	3,044,311	10,296
Fringe Benefits	736,830	693,410	670,612	22,798
Materials and Supplies	190,426	183,353	172,426	10,927
Contractual Services	241,046	245,275	229,129	16,146
Capital Outlay	3,798	37,814	37,234	580
Other	45,510	42,010	37,856	4,154
Total Sheriff	4,160,917	4,256,469	4,191,568	64,901
Other Public Safety				
Personal Services	190,000	190,000	181,633	8,367
Fringe Benefits	1,300	2,168	2,168	0
Materials and Supplies	1,162	3,662	3,499	163
Contractual Services	3,198,143	3,290,116	3,289,116	1,000
Capital Outlay	3,000	8,000	8,000	0
Other	1,476	1,476	0	1,476
Other Public Safety	3,395,081	3,495,422	3,484,416	11,006
Total Public Safety	9,281,706	9,477,481	9,287,156	190,325
Public Works				
Engineer				
Materials and Supplies	9,000	9,000	5,473	3,527
Contractual Services	2,600	1,570	0	1,570
Capital Outlay	0	1,030	1,030	0
Other	5,400	5,400	3,899	1,501
Total Engineer	17,000	17,000	10,402	6,598
Other Public Works				
Other	1,262	1,262	100	1,162
Total Public Works	18,262	18,262	10,502	7,760
Health				
Agriculture				
Contractual Services	229,001	229,501	229,501	0
Tuberculosis				
Contractual Services	15,000	15,000	5,000	10,000
Registration of Vital Statistics				
Contractual Services	119,083	122,045	119,008	3,037
Humane Society				
Contractual Services	2,962	300	300	0
Total Health	366,046	366,846	353,809	13,037

(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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Human Services				
Soldiers Relief				
Personal Services	\$41,600	\$41,600	\$41,600	\$0
Fringe Benefits	6,427	6,427	6,427	0
Materials and Supplies	22,971	22,542	18,077	4,465
Contractual Services	27,195	37,195	35,074	2,121
Capital Outlay	1,735	47,520	47,520	0
Other	205,484	146,129	127,414	18,715
Total Soldiers Relief	<u>305,412</u>	<u>301,413</u>	<u>276,112</u>	<u>25,301</u>
Veteran Services				
Personal Services	181,420	184,919	182,865	2,054
Fringe Benefits	22,776	23,276	23,113	163
Materials and Supplies	2,087	2,087	2,000	87
Contractual Services	6,000	6,000	6,000	0
Total Veteran Services	<u>212,283</u>	<u>216,282</u>	<u>213,978</u>	<u>2,304</u>
Total Human Services	<u>517,695</u>	<u>517,695</u>	<u>490,090</u>	<u>27,605</u>
Conservation and Recreation				
Historical Society				
Contractual Services	20,000	20,000	20,000	0
Other				
Miscellaneous				
Personal Services	85,000	66,649	0	66,649
Contractual Services	618,785	715,700	715,108	592
Other	1,500	1,500	1,400	100
Total Other	<u>705,285</u>	<u>783,849</u>	<u>716,508</u>	<u>67,341</u>
Intergovernmental	<u>253,196</u>	<u>253,196</u>	<u>253,196</u>	<u>0</u>
Total Expenditures	<u>20,063,170</u>	<u>20,754,240</u>	<u>19,968,050</u>	<u>786,190</u>
Excess of Revenues Over (Under) Expenditures	<u>99,236</u>	<u>(569,383)</u>	<u>2,593,573</u>	<u>3,162,956</u>
<u>Other Financing Sources (Uses)</u>				
Other Financing Sources	0	0	907	907
Advances - In	0	0	401,635	401,635
Advances - Out	0	0	(397,064)	(397,064)
Transfers - In	0	0	0	0
Transfers - Out	(2,808,725)	(2,677,523)	(2,569,810)	107,713
Total Other Financing Sources (Uses)	<u>(2,808,725)</u>	<u>(2,677,523)</u>	<u>(2,564,332)</u>	<u>113,191</u>
Changes in Fund Balance	(2,709,489)	(3,246,906)	29,241	3,276,147
Fund Balance Beginning of Year	4,306,679	4,306,679	4,306,679	0
Prior Year Encumbrances Appropriated	450,618	450,618	450,618	0
Fund Balance End of Year	<u>\$2,047,808</u>	<u>\$1,510,391</u>	<u>\$4,786,538</u>	<u>\$3,276,147</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$340,000	\$340,000	\$261,263	(\$78,737)
Intergovernmental	8,145,000	8,145,000	5,218,249	(2,926,751)
Other	0	0	1,810	1,810
Total Revenues	8,485,000	8,485,000	5,481,322	(3,003,678)
<u>Expenditures</u>				
Current				
Human Services				
Administrative				
Personal Services	3,140,000	2,530,000	2,400,691	129,309
Fringe Benefits	1,040,000	880,000	781,437	98,563
Materials and Supplies	177,521	118,105	91,094	27,011
Contractual Services	2,996,889	1,757,163	1,530,751	226,412
Capital Outlay	168,642	109,642	90,000	19,642
Other	91,645	68,890	39,786	29,104
Total Administrative	7,614,697	5,463,800	4,933,759	530,041
Public Assistance				
Personal Services	255,000	197,000	196,214	786
Fringe Benefits	114,000	104,000	69,075	34,925
Materials and Supplies	43,752	19,667	8,546	11,121
Contractual Services	1,097,703	847,029	824,172	22,857
Capital Outlay	23,388	2,388	1,000	1,388
Other	99,402	86,156	78,886	7,270
Total Public Assistance	1,633,245	1,256,240	1,177,893	78,347
Total Expenditures	9,247,942	6,720,040	6,111,652	608,388
Excess of Revenues Over (Under) Expenditures	(762,942)	1,764,960	(630,330)	(2,395,290)
<u>Other Financing Sources</u>				
Transfers - In	300,000	300,000	185,820	(114,180)
Changes in Fund Balance	(462,942)	2,064,960	(444,510)	(2,509,470)
Fund Balance Beginning of Year	314,012	314,012	314,012	0
Prior Year Encumbrances Appropriated	488,942	488,942	488,942	0
Fund Balance End of Year	\$340,012	\$2,867,914	\$358,444	(\$2,509,470)

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, 2018

	<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	\$23,891	(\$26,109)
Fines and Forfeitures	7,500	7,500	7,351	(149)
Intergovernmental	4,200,000	4,200,000	4,488,064	288,064
Interest	400	400	973	573
Other	0	0	85,326	85,326
Total Revenues	4,257,900	4,257,900	4,605,605	347,705
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	1,446,417	1,415,983	1,383,472	32,511
Fringe Benefits	535,000	524,817	511,184	13,633
Materials and Supplies	995,000	978,000	802,529	175,471
Contractual Services	1,490,066	1,576,800	1,094,340	482,460
Capital Outlay	360,000	383,747	374,600	9,147
Other	143,821	90,957	86,225	4,732
Total Expenditures	4,970,304	4,970,304	4,252,350	717,954
Changes in Fund Balance	(712,404)	(712,404)	353,255	1,065,659
Fund Balance Beginning of Year	3,303,357	3,303,357	3,303,357	0
Fund Balance End of Year	\$2,590,953	\$2,590,953	\$3,656,612	\$1,065,659

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, 2018

	<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	\$1,212,667	\$112,667
Charges for Services	9,000	9,000	16,550	7,550
Intergovernmental	2,251,127	2,251,127	3,239,539	988,412
Other	11,039	11,039	8,785	(2,254)
Total Revenues	3,371,166	3,371,166	4,477,541	1,106,375
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	1,591,010	1,591,010	1,534,306	56,704
Fringe Benefits	644,656	644,656	541,487	103,169
Materials and Supplies	100,736	100,736	65,198	35,538
Contractual Services	2,577,543	2,919,793	2,896,095	23,698
Capital Outlay	13,742	13,742	12,000	1,742
Other	13,617	36,367	35,421	946
Total Expenditures	4,941,304	5,306,304	5,084,507	221,797
Changes in Fund Balance	(1,570,138)	(1,935,138)	(606,966)	1,328,172
Fund Balance Beginning of Year	3,323,556	3,323,556	3,323,556	0
Prior Year Encumbrances Appropriated	245,358	245,358	245,358	0
Fund Balance End of Year	\$1,998,776	\$1,633,776	\$2,961,948	\$1,328,172

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,327,382	\$2,327,382	\$2,721,838	\$394,456
Intergovernmental	1,475,351	1,475,351	1,711,149	235,798
Other	363,500	464,557	908,864	444,307
Total Revenues	4,166,233	4,267,290	5,341,851	1,074,561
<u>Expenditures</u>				
Current				
Health				
Personal Services	1,807,972	1,807,972	1,775,328	32,644
Fringe Benefits	961,223	961,223	799,357	161,866
Materials and Supplies	89,707	97,208	71,108	26,100
Contractual Services	4,022,420	4,014,920	2,806,830	1,208,090
Capital Outlay	21,906	21,906	7,711	14,195
Other	200,032	191,053	134,877	56,176
Total Expenditures	7,103,260	7,094,282	5,595,211	1,499,071
Changes in Fund Balance	(2,937,027)	(2,826,992)	(253,360)	2,573,632
Fund Balance Beginning of Year	3,344,685	3,344,685	3,344,685	0
Prior Year Encumbrances Appropriated	442,750	442,750	442,750	0
Fund Balance End of Year	\$850,408	\$960,443	\$3,534,075	\$2,573,632

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,052,055	\$1,315,067	\$263,012
Tap In Fees	10,000	14,300	4,300
Interest	1,802	975	(827)
Other	116,945	116,945	0
Total Revenues	1,180,802	1,447,287	266,485
<u>Expenses</u>			
Personal Services	375,000	370,125	4,875
Fringe Benefits	80,500	65,539	14,961
Materials and Supplies	76,276	66,496	9,780
Contractual Services	564,877	441,787	123,090
Capital Outlay	30,399	13,508	16,891
Other	48,047	42,399	5,648
Debt Service			
Principal Retirement	170,082	170,082	0
Interest Expense	35,950	35,900	50
Total Expenses	1,381,131	1,205,836	175,295
Changes in Fund Balance	(200,329)	241,451	441,780
Fund Balance Beginning of Year	2,816,897	2,816,897	0
Prior Year Encumbrances Appropriated	197,900	197,900	0
Fund Balance End of Year	\$2,814,468	\$3,256,248	\$441,780

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,675,000	\$1,268,468	(\$406,532)
Other	15,000	298	(14,702)
Total Revenues	1,690,000	1,268,766	(421,234)
<u>Expenditures</u>			
Current			
Human Services			
Personal Services	589,000	549,709	39,291
Fringe Benefits	247,000	229,675	17,325
Materials and Supplies	9,452	5,000	4,452
Contractual Services	420,102	320,994	99,108
Capital Outlay	8,870	5,000	3,870
Other	291,704	274,097	17,607
Total Expenditures	1,566,128	1,384,475	181,653
Changes in Fund Balance	123,872	(115,709)	(239,581)
Fund Balance Beginning of Year	1,715,619	1,715,619	0
Prior Year Encumbrances Appropriated	141,127	141,127	0
Fund Balance End of Year	\$1,980,618	\$1,741,037	(\$239,581)

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$699,639	\$699,639	\$0
Intergovernmental	90,857	90,857	0
Total Revenues	790,496	790,496	0
<u>Expenditures</u>			
Current			
Human Services			
Other	790,496	790,496	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
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$690,000	\$707,021	\$17,021
Fines and Forfeitures	0	100	100
Other	51,559	18,636	(32,923)
Total Revenues	741,559	725,757	(15,802)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	383,249	381,509	1,740
Fringe Benefits	128,597	113,351	15,246
Materials and Supplies	13,464	10,754	2,710
Contractual Services	839,930	748,833	91,097
Capital Outlay	15,103	4,400	10,703
Other	58,576	28,262	30,314
Total Expenditures	1,438,919	1,287,109	151,810
Changes in Fund Balance	(697,360)	(561,352)	136,008
Fund Balance Beginning of Year	801,009	801,009	0
Prior Year Encumbrances Appropriated	122,508	122,508	0
Fund Balance End of Year	\$226,157	\$362,165	\$136,008

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,729,000	\$1,398,045	(\$330,955)
Other	3,025	6,763	3,738
Total Revenues	1,732,025	1,404,808	(327,217)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	983,915	903,418	80,497
Fringe Benefits	531,000	355,970	175,030
Materials and Supplies	72,132	67,453	4,679
Contractual Services	152,277	130,410	21,867
Capital Outlay	23,303	10,000	13,303
Other	55,104	39,940	15,164
Total Expenditures	1,817,731	1,507,191	310,540
Excess of Revenues			
Under Expenditures	(85,706)	(102,383)	(16,677)
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	200,000	200,000
Advances - Out	0	(200,000)	(200,000)
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	(85,706)	(102,383)	(16,677)
Fund Balance Beginning of Year	155,882	155,882	0
Prior Year Encumbrances Appropriated	56,317	56,317	0
Fund Balance End of Year	\$126,493	\$109,816	(\$16,677)

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$25,000	\$2,758	(\$22,242)
Interest	19	19	0
Other	33,500	34,307	807
Total Revenues	58,519	37,084	(21,435)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	15,800	15,609	191
Fringe Benefits	125	47	78
Materials and Supplies	75,729	68,766	6,963
Total Expenditures	91,654	84,422	7,232
Changes in Fund Balance	(33,135)	(47,338)	(14,203)
Fund Balance Beginning of Year	64,501	64,501	0
Prior Year Encumbrances Appropriated	10,728	10,728	0
Fund Balance End of Year	\$42,094	\$27,891	(\$14,203)

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$12,000	\$1,756	(\$10,244)
Interest	6	6	0
Other	10,000	11,121	1,121
Total Revenues	22,006	12,883	(9,123)
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	33,531	25,274	8,257
Changes in Fund Balance	(11,525)	(12,391)	(866)
Fund Balance Beginning of Year	20,492	20,492	0
Prior Year Encumbrances Appropriated	4,434	4,434	0
Fund Balance End of Year	\$13,401	\$12,535	(\$866)

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$140,000	\$138,160	(\$1,840)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	20,914	20,914	0
Fringe Benefits	11,851	11,770	81
Materials and Supplies	296	296	0
Contractual Services	3,000	0	3,000
Capital Outlay	16,161	10,000	6,161
Other	123,886	113,489	10,397
Total Expenditures	176,108	156,469	19,639
Changes in Fund Balance	(36,108)	(18,309)	17,799
Fund Balance Beginning of Year	22,543	22,543	0
Prior Year Encumbrances Appropriated	20,140	20,140	0
Fund Balance End of Year	<u>\$6,575</u>	<u>\$24,374</u>	<u>\$17,799</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prosecutor Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	18,334	0	18,334
Changes in Fund Balance	(18,334)	0	18,334
Fund Balance Beginning of Year	18,767	18,767	0
Fund Balance End of Year	\$433	\$18,767	\$18,334

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$500	\$809	\$309
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	1,378	1,378	0
Changes in Fund Balance	(878)	(569)	309
Fund Balance Beginning of Year	3,130	3,130	0
Fund Balance End of Year	\$2,252	\$2,561	\$309

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, 2018

	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	\$593	\$593	\$0

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$335,749	\$335,749	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	220,600	199,780	20,820
Fringe Benefits	113,045	95,415	17,630
Materials and Supplies	2,000	0	2,000
Contractual Services	1,028	1,028	0
Total Expenditures	336,673	296,223	40,450
Changes in Fund Balance	(924)	39,526	40,450
Fund Balance Beginning of Year	49,998	49,998	0
Fund Balance End of Year	\$49,074	\$89,524	\$40,450

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$11,000	\$8,946	(\$2,054)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	13,933	7,088	6,845
Other	2,000	1,591	409
Total Expenditures	15,933	8,679	7,254
Changes in Fund Balance	(4,933)	267	5,200
Fund Balance Beginning of Year	28,012	28,012	0
Prior Year Encumbrances Appropriated	3,933	3,933	0
Fund Balance End of Year	<u>\$27,012</u>	<u>\$32,212</u>	<u>\$5,200</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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$39,000	\$39,352	\$352
Other	9,000	9,000	0
Total Revenues	48,000	48,352	352
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	35,000	10,000	25,000
Contractual Services	51,500	50,061	1,439
Other	13,816	3,390	10,426
Total Expenditures	100,316	63,451	36,865
Changes in Fund Balance	(52,316)	(15,099)	37,217
Fund Balance Beginning of Year	90,737	90,737	0
Prior Year Encumbrances Appropriated	2,816	2,816	0
Fund Balance End of Year	\$41,237	\$78,454	\$37,217

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$24,494	\$0	(\$24,494)
<u>Expenditures</u>			
Current			
Public Safety			
Fringe Benefits	1,115	787	328
Materials and Supplies	1,000	865	135
Contractual Services	43,758	23,705	20,053
Other	93,829	60,504	33,325
Total Expenditures	139,702	85,861	53,841
Changes in Fund Balance	(115,208)	(85,861)	29,347
Fund Balance Beginning of Year	93,367	93,367	0
Prior Year Encumbrances Appropriated	24,494	24,494	0
Fund Balance End of Year	<u>\$2,653</u>	<u>\$32,000</u>	<u>\$29,347</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
DWI Education Special Revenue Fund
For the Year Ended December 31, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$300	\$356	\$56
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	3,000	0	3,000
Fringe Benefits	20	0	20
Materials and Supplies	3,275	3,275	0
Total Expenditures	6,295	3,275	3,020
Changes in Fund Balance	(5,995)	(2,919)	3,076
Fund Balance Beginning of Year	6,055	6,055	0
Fund Balance End of Year	\$60	\$3,136	\$3,076

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$43,956	\$43,956	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	36,538	36,532	6
Fringe Benefits	8,959	7,762	1,197
Materials and Supplies	1,000	0	1,000
Total Expenditures	46,497	44,294	2,203
Changes in Fund Balance	(2,541)	(338)	2,203
Fund Balance Beginning of Year	14,406	14,406	0
Fund Balance End of Year	\$11,865	\$14,068	\$2,203

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$40,676	\$42,642	\$1,966
<u>Expenditures</u>			
Current			
Public Safety			
Other	44,727	26,595	18,132
Changes in Fund Balance	(4,051)	16,047	20,098
Fund Balance Beginning of Year	4,339	4,339	0
Fund Balance End of Year	\$288	\$20,386	\$20,098

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$16,140	\$15,200	(\$940)
<u>Expenditures</u>			
Current			
Public Safety			
Other	20,200	8,000	12,200
Changes in Fund Balance	(4,060)	7,200	11,260
Fund Balance Beginning of Year	8,340	8,340	0
Prior Year Encumbrances Appropriated	200	200	0
Fund Balance End of Year	<u>4,480</u>	<u>15,740</u>	<u>11,260</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody Special Revenue Fund
For the Year Ended December 31, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$573,974	\$395,169	(\$178,805)
Other	2,611	4,998	2,387
Total Revenues	576,585	400,167	(176,418)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	318,500	314,223	4,277
Fringe Benefits	62,131	59,103	3,028
Materials and Supplies	21,515	20,758	757
Contractual Services	302,680	116,526	186,154
Capital Outlay	1,450	0	1,450
Other	89,664	57,579	32,085
Total Expenditures	795,940	568,189	227,751
Changes in Fund Balance	(219,355)	(168,022)	51,333
Fund Balance Beginning of Year	245,516	245,516	0
Prior Year Encumbrances Appropriated	148,733	148,733	0
Fund Balance End of Year	\$174,894	\$226,227	\$51,333

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$50,000	\$50,382	\$382
Other	10	0	(10)
Total Revenues	<u>50,010</u>	<u>50,382</u>	<u>372</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	37,000	17,652	19,348
Fringe Benefits	6,600	2,097	4,503
Materials and Supplies	<u>55,035</u>	<u>47,080</u>	<u>7,955</u>
Total Expenditures	<u>98,635</u>	<u>66,829</u>	<u>31,806</u>
Changes in Fund Balance	(48,625)	(16,447)	32,178
Fund Balance Beginning of Year	138,411	138,411	0
Prior Year Encumbrances Appropriated	<u>10,035</u>	<u>10,035</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$99,821</u></u>	<u><u>\$131,999</u></u>	<u><u>\$32,178</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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$45,000	\$71,837	\$26,837
Other	5	217	212
	<u>45,005</u>	<u>72,054</u>	<u>27,049</u>
Total Revenues	<u>45,005</u>	<u>72,054</u>	<u>27,049</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	40,500	39,634	866
Fringe Benefits	5,500	2,083	3,417
Materials and Supplies	56,993	46,023	10,970
	<u>102,993</u>	<u>87,740</u>	<u>15,253</u>
Total Expenditures	<u>102,993</u>	<u>87,740</u>	<u>15,253</u>
Changes in Fund Balance	(57,988)	(15,686)	42,302
Fund Balance Beginning of Year	104,456	104,456	0
Prior Year Encumbrances Appropriated	11,993	11,993	0
Fund Balance End of Year	<u><u>\$58,461</u></u>	<u><u>\$100,763</u></u>	<u><u>\$42,302</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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$29,796	\$4,870	(\$24,926)
<u>Expenditures</u>			
Current			
Public Safety			
Fringe Benefits	4,604	4,604	0
Materials and Supplies	12,833	9,636	3,197
Contractual Services	73,239	61,356	11,883
Capital Outlay	577	577	0
Other	11,643	1,797	9,846
Total Expenditures	102,896	77,970	24,926
Changes in Fund Balance	(73,100)	(73,100)	0
Fund Balance Beginning of Year	17,455	17,455	0
Prior Year Encumbrances Appropriated	55,645	55,645	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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$300	\$321	\$21
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	300	321	21
Fund Balance Beginning of Year	2,249	2,249	0
Fund Balance End of Year	<u>\$2,549</u>	<u>\$2,570</u>	<u>\$21</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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	4,871	4,871	0
Changes in Fund Balance	(4,871)	(4,871)	0
Fund Balance Beginning of Year	4,871	4,871	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
Justice Reinvestment Special Revenue Fund
For the Year Ended December 31, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$330,000	\$550,000	\$220,000
Other	0	553	553
Total Revenues	330,000	550,553	220,553
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	260,200	260,049	151
Fringe Benefits	99,425	79,882	19,543
Materials and Supplies	100,000	100,000	0
Contractual Services	190,000	190,000	0
Other	10,375	10,294	81
Total Expenditures	660,000	640,225	19,775
Changes in Fund Balance	(330,000)	(89,672)	240,328
Fund Balance Beginning of Year	330,000	330,000	0
Fund Balance End of Year	\$0	\$240,328	\$240,328

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$156,013	\$156,013	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	20,000	17,280	2,720
Fringe Benefits	6,852	4,325	2,527
Materials and Supplies	10,000	10,000	0
Contractual Services	100,000	100,000	0
Total Expenditures	136,852	131,605	5,247
Changes in Fund Balance	19,161	24,408	5,247
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$19,161	\$24,408	\$5,247

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$92,286	\$4,882	(\$87,404)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	7,366	7,366	0
Excess of Revenues Over (Under) Expenditures	84,920	(2,484)	(87,404)
<u>Other Financing Sources</u>			
Advances - In	0	910	910
Changes in Fund Balance	84,920	(1,574)	(86,494)
Fund Balance Beginning of Year	1,574	1,574	0
Fund Balance End of Year	<u>\$86,494</u>	<u>\$0</u>	<u>(\$86,494)</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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,750	\$9,090	(\$4,660)
Licenses and Permits	130,000	146,398	16,398
Fines and Forfeitures	14,500	18,823	4,323
Intergovernmental	337	0	(337)
Other	4,486	2,144	(2,342)
Total Revenues	163,073	176,455	13,382
<u>Expenditures</u>			
Current			
Health			
Personal Services	118,275	103,725	14,550
Fringe Benefits	38,278	33,768	4,510
Materials and Supplies	26,729	22,837	3,892
Contractual Services	61,358	49,091	12,267
Capital Outlay	1,812	1,447	365
Other	2,562	2,525	37
Total Expenditures	249,014	213,393	35,621
Changes in Fund Balance	(85,941)	(36,938)	49,003
Fund Balance Beginning of Year	227,584	227,584	0
Prior Year Encumbrances Appropriated	20,851	20,851	0
Fund Balance End of Year	\$162,494	\$211,497	\$49,003

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$35,280	\$35,280
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	40,778	37,269	3,509
Changes in Fund Balance	(40,778)	(1,989)	38,789
Fund Balance Beginning of Year	40,778	40,778	0
Fund Balance End of Year	\$0	\$38,789	\$38,789

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$29,825	\$35,867	\$6,042
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	150,000	68,972	81,028
Changes in Fund Balance	(120,175)	(33,105)	87,070
Fund Balance Beginning of Year	140,946	140,946	0
Fund Balance End of Year	\$20,771	\$107,841	\$87,070

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$200	\$91	(\$109)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	750	750	0
Capital Outlay	1,000	0	1,000
Other	1,437	1,239	198
Total Expenditures	3,187	1,989	1,198
Changes in Fund Balance	(2,987)	(1,898)	1,089
Fund Balance Beginning of Year	3,666	3,666	0
Prior Year Encumbrances Appropriated	187	187	0
Fund Balance End of Year	\$866	\$1,955	\$1,089

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$4	\$4	\$0
Other	50	4	(46)
Total Revenues	54	8	(46)
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	28,539	0	28,539
Changes in Fund Balance	(28,485)	8	28,493
Fund Balance Beginning of Year	28,740	28,740	0
Fund Balance End of Year	\$255	\$28,748	\$28,493

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$60,000	\$159,680	\$99,680
Other	217,764	177,154	(40,610)
Total Revenues	277,764	336,834	59,070
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Treasurer			
Personal Services	67,449	65,660	1,789
Fringe Benefits	20,334	19,385	949
Other	88,764	88,285	479
Total Treasurer	176,547	173,330	3,217
Prosecutor			
Personal Services	62,364	62,364	0
Fringe Benefits	11,694	9,996	1,698
Contractual Services	58,851	53,879	4,972
Total Prosecutor	132,909	126,239	6,670
Total Expenditures	309,456	299,569	9,887
Excess of Revenues Over (Under) Expenditures	(31,692)	37,265	68,957
<u>Other Financing Sources (Uses)</u>			
Advances - Out	0	(70,000)	(70,000)
Transfers - In	142,574	0	(142,574)
Total Other Financing Sources (Uses)	142,574	(70,000)	(212,574)
Changes in Fund Balance	110,882	(32,735)	(143,617)
Fund Balance Beginning of Year	70,313	70,313	0
Fund Balance End of Year	\$181,195	\$37,578	(\$143,617)

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$79,500	\$58,420	(\$21,080)
Intergovernmental	100	0	(100)
Other	31,500	847	(30,653)
Total Revenues	111,100	59,267	(51,833)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	51,700	47,549	4,151
Fringe Benefits	8,018	6,953	1,065
Materials and Supplies	5,978	2,886	3,092
Contractual Services	39,673	37,171	2,502
Other	24,811	11,897	12,914
Total Expenditures	130,180	106,456	23,724
Changes in Fund Balance	(19,080)	(47,189)	(28,109)
Fund Balance Beginning of Year	176,120	176,120	0
Prior Year Encumbrances Appropriated	5,678	5,678	0
Fund Balance End of Year	\$162,718	\$134,609	(\$28,109)

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$70,000	\$45,920	(\$24,080)
Intergovernmental	67,000	0	(67,000)
Total Revenues	137,000	45,920	(91,080)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	90,000	84,496	5,504
Fringe Benefits	15,705	14,108	1,597
Materials and Supplies	2,042	1,000	1,042
Contractual Services	7,673	6,997	676
Other	31,544	18,768	12,776
Total Expenditures	146,964	125,369	21,595
Changes in Fund Balance	(9,964)	(79,449)	(69,485)
Fund Balance Beginning of Year	132,192	132,192	0
Prior Year Encumbrances Appropriated	9,759	9,759	0
Fund Balance End of Year	\$131,987	\$62,502	(\$69,485)

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$44,000	\$44,944	\$944
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	43,400	23,591	19,809
Fringe Benefits	15,439	8,932	6,507
Materials and Supplies	11,134	8,562	2,572
Total Expenditures	69,973	41,085	28,888
Changes in Fund Balance	(25,973)	3,859	29,832
Fund Balance Beginning of Year	107,093	107,093	0
Prior Year Encumbrances Appropriated	2,572	2,572	0
Fund Balance End of Year	\$83,692	\$113,524	\$29,832

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$77,567	\$82,061	\$4,494
Other	12,000	0	(12,000)
Total Revenues	89,567	82,061	(7,506)
<u>Expenditures</u>			
Current			
Public Works			
Personal Services	44,698	44,698	0
Fringe Benefits	16,173	16,051	122
Materials and Supplies	3,000	2,925	75
Contractual Services	10,700	8,133	2,567
Other	8,576	8,064	512
Total Expenditures	83,147	79,871	3,276
Excess of Revenues Over Expenditures	6,420	2,190	(4,230)
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	2,000	2,000
Advances - Out	0	(2,000)	(2,000)
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	6,420	2,190	(4,230)
Fund Balance Beginning of Year	5,697	5,697	0
Fund Balance End of Year	\$12,117	\$7,887	(\$4,230)

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$500	\$407	(\$93)
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	500	407	(93)
Fund Balance Beginning of Year	3,675	3,675	0
Fund Balance End of Year	<u>\$4,175</u>	<u>\$4,082</u>	<u>(\$93)</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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$175,300	\$153,266	(\$22,034)
Other	0	6,593	6,593
Total Revenues	<u>175,300</u>	<u>159,859</u>	<u>(15,441)</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	12,000	11,810	190
Contractual Services	141,548	120,222	21,326
Capital Outlay	34,103	26,802	7,301
Total Expenditures	<u>187,651</u>	<u>158,834</u>	<u>28,817</u>
Changes in Fund Balance	(12,351)	1,025	13,376
Fund Balance Beginning of Year	144,894	144,894	0
Prior Year Encumbrances Appropriated	<u>16,550</u>	<u>16,550</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$149,093</u></u>	<u><u>\$162,469</u></u>	<u><u>\$13,376</u></u>

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, 2018

	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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$108,000	\$113,450	\$5,450
Intergovernmental	18,800	19,502	702
Other	24,000	20,365	(3,635)
Total Revenues	150,800	153,317	2,517
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	32,080	32,074	6
Fringe Benefits	13,411	12,986	425
Material and Supplies	55,830	50,592	5,238
Contractual Services	76,621	68,793	7,828
Capital Outlay	1,206	700	506
Other	28,454	21,648	6,806
Total Expenditures	207,602	186,793	20,809
Changes in Fund Balance	(56,802)	(33,476)	23,326
Fund Balance Beginning of Year	69,246	69,246	0
Prior Year Encumbrances Appropriated	27,885	27,885	0
Fund Balance End of Year	\$40,329	\$63,655	\$23,326

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$200	\$113	(\$87)
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	200	113	(87)
Fund Balance Beginning of Year	2,111	2,111	0
Fund Balance End of Year	<u>\$2,311</u>	<u>\$2,224</u>	<u>(\$87)</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, 2018

	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, 2018

	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	<u>\$536</u>	<u>\$536</u>	<u>\$0</u>

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$11,952	\$11,952
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	2,000	0	2,000
Contractual Services	16,164	15,192	972
Total Expenditures	18,164	15,192	2,972
Changes in Fund Balance	(18,164)	(3,240)	14,924
Fund Balance Beginning of Year	67,500	67,500	0
Prior Year Encumbrances Appropriated	1,164	1,164	0
Fund Balance End of Year	<u>\$50,500</u>	<u>\$65,424</u>	<u>\$14,924</u>

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$250	\$250
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Contractual Services	10,910	0	10,910
Changes in Fund Balance	(10,910)	250	11,160
Fund Balance Beginning of Year	15,260	15,260	0
Fund Balance End of Year	<u>\$4,350</u>	<u>\$15,510</u>	<u>\$11,160</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bond Retirement Debt Service Fund
For the Year Ended December 31, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$73,331	\$73,331	\$0
Intergovernmental	28,975	29,713	738
Total Revenues	102,306	103,044	738
<u>Expenditures</u>			
General Government - Legislative and Executive			
Other	41,033	41,033	0
Debt Service			
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	185,000	185,000	0
Interest and Fiscal Charges	108,250	108,250	0
Regional Jail Bonds			
Principal Retirement	180,000	180,000	0
Interest and Fiscal Charges	63,550	63,550	0
Justice Center Bonds			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	13,200	13,200	0
Courthouse Improvement Bonds			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	70,525	70,525	0
University Boulevard Bonds			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	22,962	22,962	0
Total General Obligation Bond Retirement	763,487	763,487	0
Total Expenditures	804,520	804,520	0
Excess of Revenues Under Expenditures	(702,214)	(701,476)	738
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	14,154	(14,154)
Advances - Out	0	(26,926)	26,926
Transfers - In	1,423,542	731,985	691,557
Total Other Financing Sources (Uses)	1,423,542	719,213	704,329
Changes in Fund Balance	721,328	17,737	705,067
Fund Balance Beginning of Year	58,524	58,524	0
Fund Balance End of Year	\$779,852	\$76,261	\$705,067

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	14,611	16,247	1,636
Other	70,899	182,396	111,497
Total Revenues	85,510	198,643	113,133
<u>Expenditures</u>			
Capital Outlay	3,235,746	2,589,727	646,019
Debt Service			
Interest and Fiscal Charges	1,926	1,926	0
Total Expenditures	3,237,672	2,591,653	646,019
Excess of Revenues Under Expenditures	(3,152,162)	(2,393,010)	759,152
<u>Other Financing Sources (Uses)</u>			
Advances - Out	(22,535)	(22,535)	0
Transfers - In	1,391,785	1,553,972	162,187
Total Other Financing Sources (Uses)	1,369,250	1,531,437	162,187
Changes in Fund Balance	(1,782,912)	(861,573)	921,339
Fund Balance Beginning of Year	1,611,525	1,611,525	0
Prior Year Encumbrances Appropriated	696,254	696,254	0
Fund Balance End of Year	\$524,867	\$1,446,206	\$921,339

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$53,543	\$49,485	(\$4,058)
<u>Expenditures</u>			
Capital Outlay	549,219	431,675	117,544
Debt Service			
Interest and Fiscal Charges	4,626	4,626	0
Total Expenditures	553,845	436,301	117,544
Excess of Revenues Under Expenditures	(500,302)	(386,816)	113,486
<u>Other Financing Sources (Uses)</u>			
Advances - In	180,000	180,000	0
Advances - Out	(80,174)	(80,174)	0
Transfers - In	72,477	35,992	(36,485)
Total Other Financing Sources (Uses)	172,303	135,818	(36,485)
Changes in Fund Balance	(327,999)	(250,998)	77,001
Fund Balance Beginning of Year	676,695	676,695	0
Fund Balance End of Year	\$348,696	\$425,697	\$77,001

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$242,970	\$285,873	\$42,903
Intergovernmental	43,824	38,960	(4,864)
Other	0	54,146	54,146
Total Revenues	286,794	378,979	92,185
<u>Expenditures</u>			
Capital Outlay	1,388,502	840,879	547,623
Changes in Fund Balance	(1,101,708)	(461,900)	639,808
Fund Balance Beginning of Year	683,901	683,901	0
Prior Year Encumbrances Appropriated	438,502	438,502	0
Fund Balance End of Year	\$20,695	\$660,503	\$639,808

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, 2018

	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	54,972	54,972	0
Fund Balance End of Year	<u>\$49,161</u>	<u>\$49,161</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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$692,182	\$694,765	\$2,583
<u>Expenditures</u>			
Current			
Public Works			
Contract Services	809,837	773,537	36,300
Capital Outlay	25,169	0	25,169
Total Expenditures	835,006	773,537	61,469
Changes in Fund Balance	(142,824)	(78,772)	64,052
Fund Balance Beginning of Year	420,424	420,424	0
Prior Year Encumbrances Appropriated	9,148	9,148	0
Fund Balance End of Year	\$286,748	\$350,800	\$64,052

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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	15,210	15,210	0
Changes in Fund Balance	(15,210)	(15,210)	0
Fund Balance Beginning of Year	273,701	273,701	0
Fund Balance End of Year	<u>\$258,491</u>	<u>\$258,491</u>	<u>\$0</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, 2018

	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	37,299	37,299	0
Fund Balance End of Year	<u>\$37,299</u>	<u>\$37,299</u>	<u>\$0</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, 2018

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$505,801	\$505,647	(\$154)
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	950,000	950,000	0
Other	272,655	270,671	1,984
Total Public Works	1,222,655	1,220,671	1,984
Debt Service			
Principal Retirement	100,000	100,000	0
Interest and Fiscal Charges	63,662	63,662	0
Total Debt Service	163,662	163,662	0
Total Expenditures	1,386,317	1,384,333	1,984
Excess of Revenues Under Expenditures	(880,516)	(878,686)	1,830
<u>Other Financing Sources</u>			
Transfers - In	62,534	62,041	(493)
Changes in Fund Balance	(817,982)	(816,645)	1,337
Fund Balance Beginning of Year	1,115,363	1,115,363	0
Fund Balance End of Year	\$297,381	\$298,718	\$1,337

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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)

	2018	2017	2016	2015
Governmental Activities				
Net Investment in Capital Assets	\$73,092,495	\$71,533,562	\$71,954,998	\$71,076,254
Restricted	25,570,031	26,757,456	26,468,143	26,606,452
Unrestricted (Deficit)	(26,148,529)	(23,385,816)	(6,961,854)	(6,854,702)
Total Governmental Activities Net Position	72,513,997	74,905,202	91,461,287	90,828,004
Business-Type Activity				
Net Investment in Capital Assets	5,314,475	5,499,033	5,501,885	5,683,283
Unrestricted	3,145,447	2,756,885	2,799,512	2,813,780
Total Business-Type Activity Net Position	8,459,922	8,255,918	8,301,397	8,497,063
Primary Government				
Net Investment in Capital Assets	78,406,970	77,032,595	77,456,883	76,759,537
Restricted	25,570,031	26,757,456	26,468,143	26,606,452
Unrestricted (Deficit)	(23,003,082)	(20,628,931)	(4,162,342)	(4,040,922)
Total Primary Government Net Position	\$80,973,919	\$83,161,120	\$99,762,684	\$99,325,067

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.

2014	2013	2012	2011	2010	2009
\$65,944,848	\$66,626,384	\$66,569,556	\$63,522,762	\$58,398,527	\$51,238,221
26,828,990	26,086,187	25,653,314	25,789,516	24,748,371	24,845,139
(10,120,335)	2,151,753	2,623,697	584,541	637,807	642,753
<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>	<u>76,726,113</u>
5,311,736	5,989,709	5,644,194	5,444,565	5,567,564	5,711,294
2,898,083	3,213,423	3,475,594	3,374,546	3,356,266	3,301,207
<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>	<u>9,012,501</u>
71,256,584	72,616,093	72,213,750	68,967,327	63,966,091	56,949,515
26,828,990	26,086,187	25,653,314	25,789,516	24,748,371	24,845,139
(7,222,252)	5,365,176	6,099,291	3,959,087	3,994,073	3,943,960
<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>	<u>\$85,738,614</u>

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

	2018	2017	2016	2015
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$8,721,510	\$8,469,164	\$7,126,686	\$6,264,600
Intergovernmental	0	0	0	319,097
Judicial	3,778,993	3,604,855	3,248,371	2,588,560
Public Safety	14,080,656	15,183,869	13,726,210	10,977,835
Intergovernmental	3,600	3,600	3,832	0
Public Works	8,028,401	6,813,966	6,671,545	5,881,623
Intergovernmental	0	269,792	271,845	0
Health	6,102,171	6,274,814	6,929,244	6,577,773
Intergovernmental	0	18,910	0	0
Human Services	13,601,659	13,626,505	11,859,816	11,620,375
Intergovernmental	0	0	0	0
Economic Development				
Intergovernmental	185,330	473,800	223,596	299,096
Conservation and Recreation	20,000	20,000	20,000	15,000
Intergovernmental	64,266	144,266	98,700	20,100
Interest and Fiscal Charges	329,129	316,387	560,159	471,024
Total Governmental Activities Expenses	54,915,715	55,219,928	50,740,004	45,035,083
Business-Type Activity				
Sewer District	1,192,762	1,243,451	1,354,397	1,282,523
Total Primary Government Expenses	56,108,477	56,463,379	52,094,401	46,317,606
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,524,744	2,356,636	2,362,603	2,252,327
Judicial	1,304,032	1,121,814	1,259,642	1,229,858
Public Safety	1,273,477	676,600	792,639	687,490
Public Works	147,019	128,199	166,834	457,712
Health	172,624	173,571	167,245	174,258
Human Services	277,176	264,840	230,696	225,849
Operating Grants, Contributions, and Interest	19,306,881	20,664,974	21,118,580	19,914,535
Capital Grants and Contributions	1,793,056	1,218,510	1,427,850	4,356,112
Total Governmental Activities Program Revenues	26,799,009	26,605,144	27,526,089	29,298,141
Business-Type Activity				
Charges for Services	1,278,657	1,254,594	1,157,080	1,106,246
Operating Grants, Contributions, and Interest	0	0	0	104,000
Capital Grants and Contributions	0	100,000	0	336,640
Total Business-Type Activity Program Revenues	1,278,657	1,354,594	1,157,080	1,546,886
Total Primary Government Program Revenues	28,077,666	27,959,738	28,683,169	30,845,027

2014	2013	2012	2011	2010	2009
\$6,194,419	\$5,941,436	\$5,954,475	\$6,327,585	\$6,289,917	\$6,534,557
269,342	229,297	189,934	212,793	216,492	223,479
2,355,542	2,297,480	2,292,198	2,715,638	2,507,786	2,212,842
10,129,954	9,535,197	8,571,222	10,223,590	10,014,134	10,538,938
3,802	3,600	0	3,600	3,600	3,600
6,770,793	6,208,148	5,342,221	4,170,011	5,192,878	4,697,458
0	0	0	0	0	0
7,106,833	7,862,507	7,503,479	7,261,710	6,948,908	6,537,379
0	0	0	11,530	11,530	1,070,271
11,271,857	10,657,562	10,211,235	10,031,512	10,934,847	13,388,447
11,706	0	0	0	0	0
278,509	122,376	125,126	159,990	156,000	188,965
5,000	23,302	18,583	8,984	2,000	38,451
12,000	115,000	60,000	140,000	137,397	174,000
407,136	594,070	636,189	517,964	512,986	545,101
44,816,893	43,589,975	40,904,662	41,784,907	42,928,475	46,153,488
1,827,319	1,216,618	1,281,289	1,253,590	1,172,782	1,174,800
46,644,212	44,806,593	42,185,951	43,038,497	44,101,257	47,328,288
2,254,569	2,255,997	2,347,777	2,154,076	2,264,124	2,204,521
1,148,085	1,092,346	1,139,011	1,192,936	1,108,339	960,665
674,933	875,488	870,456	1,036,636	1,037,668	1,066,038
452,800	341,084	209,240	508,870	361,835	220,456
176,048	184,612	167,859	181,798	184,616	242,425
211,491	276,520	206,684	249,303	312,771	216,185
20,172,431	19,016,307	18,293,754	19,044,052	18,457,094	21,320,307
158,470	475,853	3,275,614	4,588,222	8,389,802	2,143,077
25,248,827	24,518,207	26,510,395	28,955,893	32,116,249	28,373,674
1,116,394	1,108,742	1,073,505	1,040,801	997,534	1,146,771
0	0	0	0	0	0
0	180,999	502,958	104,264	78,249	8,140
1,116,394	1,289,741	1,576,463	1,145,065	1,075,783	1,154,911
26,365,221	25,807,948	28,086,858	30,100,958	33,192,032	29,528,585

(continued)

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

	2018	2017	2016	2015
Net (Expense)/Revenue				
Governmental Activities	(\$28,116,706)	(\$28,614,784)	(\$23,213,915)	(\$15,736,942)
Business-Type Activity	85,895	111,143	(197,317)	264,363
Total Primary Government Net Expense	<u>(\$28,030,811)</u>	<u>(\$28,503,641)</u>	<u>(23,411,232)</u>	<u>(15,472,579)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for				
General Operating	2,436,876	2,454,261	2,316,331	2,301,018
Health-Mental Health	0	0	0	0
Health-Developmental Disabilities	2,670,198	2,682,879	2,626,624	2,591,203
Health-Marca Capital	280,403	281,427	275,409	271,247
Human Services-Children Services	1,189,455	1,193,807	1,168,288	1,150,626
Human Services-Senior Services	686,536	692,001	665,982	672,619
Payment in Lieu of Taxes	578,978	537,001	513,403	593,478
Sales Taxes				
General Operating	12,119,551	12,237,248	11,152,761	10,856,692
Capital Projects	0	0	1,146,209	1,672,555
Grants and Entitlements not Restricted to Other Programs	2,056,051	3,672,516	1,971,485	1,823,669
Interest	642,736	401,644	218,450	240,150
Other	3,064,717	2,309,521	1,792,256	1,738,186
Total Governmental Activities	<u>25,725,501</u>	<u>26,462,305</u>	<u>23,847,198</u>	<u>23,911,443</u>
Business-Type Activity				
Interest	1,164	575	1,102	894
Other	116,945	16,262	549	21,987
Total Business-Type Activity	<u>118,109</u>	<u>16,837</u>	<u>1,651</u>	<u>22,881</u>
Total Primary Government	<u>25,843,610</u>	<u>26,479,142</u>	<u>23,848,849</u>	<u>23,934,324</u>
Change in Net Position				
Governmental Activities	(2,391,205)	(2,152,479)	633,283	8,174,501
Business-Type Activity	204,004	127,980	(195,666)	287,244
Total Primary Government	<u>(\$2,187,201)</u>	<u>(\$2,024,499)</u>	<u>\$437,617</u>	<u>\$8,461,745</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.

2014	2013	2012	2011	2010	2009
(\$19,568,066)	(\$19,071,768)	(\$14,394,267)	(\$12,829,014)	(\$10,812,226)	(\$17,779,814)
(710,925)	73,123	295,174	(108,525)	(96,999)	(19,889)
(20,278,991)	(18,998,645)	(14,099,093)	(12,937,539)	(10,909,225)	(17,799,703)
2,240,469	2,126,170	2,064,496	2,087,575	2,092,921	1,992,983
0	0	0	0	0	774,060
2,541,813	2,518,480	2,494,106	2,489,882	2,477,588	2,358,837
265,634	263,300	260,515	259,999	258,769	246,491
1,126,810	1,116,929	1,105,118	1,102,922	1,059,977	1,173,245
664,855	658,821	654,543	653,876	650,918	618,993
505,367	415,436	422,570	386,197	387,965	341,217
9,769,901	7,414,576	8,438,891	7,909,112	6,511,622	6,242,445
1,038,344	0	0	0	0	0
1,798,983	1,721,970	1,479,036	1,616,108	1,830,628	1,718,289
248,620	203,485	195,865	270,512	353,724	770,280
1,641,325	2,650,358	2,228,875	2,164,945	2,246,706	2,803,537
21,842,121	19,089,525	19,344,015	18,941,128	17,870,818	19,040,377
914	1,593	1,686	2,012	4,967	13,117
12,233	8,628	3,817	1,794	3,361	2,407
13,147	10,221	5,503	3,806	8,328	15,524
21,855,268	19,099,746	19,349,518	18,944,934	17,879,146	19,055,901
2,274,055	17,757	4,949,748	6,112,114	7,058,592	1,260,563
(697,778)	83,344	300,677	(104,719)	(88,671)	(4,365)
\$1,576,277	\$101,101	\$5,250,425	\$6,007,395	\$6,969,921	\$1,256,198

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

	2018	2017	2016	2015
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	537,565	613,768	735,760	628,227
Committed	0	0	0	0
Assigned	3,867,308	3,614,470	1,276,171	1,394,791
Unassigned	4,626,036	4,181,774	5,368,757	4,410,353
Total General Fund	<u>9,030,909</u>	<u>8,410,012</u>	<u>7,380,688</u>	<u>6,433,371</u>
All Other Governmental Funds				
Reserved	0	0	0	0
Unreserved, Reported in				
Special Revenue Funds	0	0	0	0
Debt Service Fund	0	0	0	0
Capital Projects Funds	0	0	0	0
Nonspendable	0	0	1,636	0
Restricted	22,415,147	23,396,610	22,830,331	22,236,984
Assigned	1,523,744	2,241,504	8,191,048	1,657,565
Unassigned (Deficit)	(910)	(31,155)	(322,519)	0
Total All Other Governmental Funds	<u>23,937,981</u>	<u>25,606,959</u>	<u>30,700,496</u>	<u>23,894,549</u>
Total Governmental Funds	<u>\$32,968,890</u>	<u>\$34,016,971</u>	<u>\$38,081,184</u>	<u>\$30,327,920</u>

GASB Statement No. 54 was implemented in 2011.

2014	2013	2012	2011	2010	2009
\$0	\$0	\$0	\$0	\$0	\$440,310
0	0	0	0	0	3,023,720
528,089	534,728	658,610	601,012	564,204	0
0	12,425	12,425	11,000	11,000	0
1,566,433	212,330	248,019	153,127	159,781	0
2,790,107	3,813,085	4,148,895	1,691,119	2,937,340	0
<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>	<u>3,464,030</u>
0	0	0	0	0	2,392,884
0	0	0	0	0	15,713,480
0	0	0	0	0	808,636
0	0	0	0	0	1,368,971
0	614,917	971,883	1,035,172	978,007	0
23,243,291	21,755,277	20,916,868	20,556,644	20,270,926	0
625,732	854,754	52,716	13,427	30,049	0
0	(1,242,241)	(442,286)	(1,882,556)	(1,910,484)	0
<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>20,283,971</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>	<u>\$23,748,001</u>

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

	2018	2017	2016	2015
Revenues				
Property Taxes	\$7,303,568	\$7,345,352	\$6,942,870	\$6,967,381
Payment in Lieu of Taxes	578,978	537,001	513,403	593,478
Sales Taxes	12,107,934	12,342,717	12,310,285	12,322,016
Special Assessments	85,352	145,087	84,417	163,261
Charges for Services	5,146,311	4,150,204	4,289,174	4,415,336
Licenses and Permits	148,039	145,825	139,131	143,354
Fines and Forfeitures	293,932	338,253	416,349	356,787
Intergovernmental	22,358,577	24,927,143	25,197,180	25,308,576
Interest	545,948	377,920	222,247	243,762
Other	3,065,526	2,563,987	1,800,104	1,732,359
Total Revenues	51,634,165	52,873,489	51,915,160	52,246,310
Expenditures				
General Government				
Legislative and Executive	7,778,738	7,335,314	6,466,554	5,882,248
Intergovernmental	0	0	0	319,097
Judicial	3,487,271	3,135,225	3,147,990	2,727,527
Public Safety	12,685,850	13,571,538	12,852,988	10,875,822
Intergovernmental	3,600	3,600	3,832	0
Public Works	5,865,884	5,339,352	6,341,991	9,596,488
Intergovernmental	0	269,792	271,845	0
Health	5,564,774	5,794,383	6,438,694	6,533,532
Intergovernmental	0	18,910	0	0
Human Services	12,958,491	12,449,138	11,437,162	11,700,064
Intergovernmental	0	0	0	0
Economic Development				
Intergovernmental	185,330	473,800	223,596	299,096
Conservation and Recreation	20,000	20,000	20,000	15,000
Intergovernmental	64,266	144,266	98,700	20,100
Capital Outlay	3,130,296	1,469,217	1,837,780	1,758,219
Debt Service				
Principal Retirement	590,811	6,520,811	570,811	490,810
Current Refunding	0	0	0	0
Interest and Fiscal Charges	346,935	392,356	527,396	454,039
Total Expenditures	52,682,246	56,937,702	50,239,339	50,672,042
Excess of Revenues Over (Under) Expenditures	(1,048,081)	(4,064,213)	1,675,821	1,574,268

2014	2013	2012	2011	2010	2009
\$6,836,792	\$6,740,303	\$6,550,771	\$6,455,745	\$6,454,755	\$7,367,875
505,367	415,436	422,570	386,197	387,965	341,217
10,173,976	7,444,621	9,065,121	7,045,122	6,505,099	6,217,830
316,150	125,739	102,885	304,095	207,735	166,735
4,181,375	4,331,388	4,332,473	4,411,431	4,446,692	4,200,030
152,082	159,255	146,900	160,468	158,544	162,840
284,131	351,998	400,664	413,293	463,687	414,034
22,178,829	21,125,367	23,522,501	25,702,703	26,747,183	24,842,350
242,518	217,756	218,864	317,504	322,099	938,183
1,663,340	2,635,865	2,298,090	2,163,958	2,253,279	2,809,246
<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>	<u>47,460,340</u>
5,808,582	5,807,300	5,493,593	5,870,228	5,659,577	6,024,662
269,342	229,297	189,934	212,793	216,492	223,479
2,422,014	2,310,056	2,256,239	2,677,452	2,457,062	2,164,027
9,855,758	9,394,925	8,303,816	10,046,777	9,803,682	10,242,492
3,802	3,600	0	3,600	3,600	3,600
5,137,368	5,192,720	4,808,265	4,862,065	4,250,771	4,300,215
0	0	0	0	0	0
6,776,328	7,498,335	7,368,643	6,922,644	6,721,041	6,174,088
0	0	0	11,530	11,530	1,070,271
11,198,101	10,472,452	10,119,133	9,940,314	10,979,448	13,275,757
11,706	0	0	0	0	0
278,509	122,376	125,126	159,990	156,000	188,965
5,000	5,000	0	2,000	2,000	10,000
12,000	115,000	60,000	140,000	137,397	174,000
1,595,009	1,415,026	4,565,806	6,436,377	8,497,998	2,794,501
490,811	4,020,811	360,811	332,905	531,477	496,477
0	0	70,000	110,000	110,000	85,000
468,176	512,685	503,719	493,718	491,142	526,072
<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>47,753,606</u>
2,202,054	(3,551,855)	2,835,754	(861,877)	(2,082,179)	(293,266)

(continued)

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

	2018	2017	2016	2015
Other Financing Sources (Uses)				
Sale of Capital Assets	\$0	\$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	5,545,000	0
Premium on Refunding General Obligation				
Bonds Issued	0	0	532,443	0
Transfers - In	2,569,810	2,800,087	2,052,934	1,972,472
Transfers - Out	(2,569,810)	(2,800,087)	(2,052,934)	(1,972,472)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>6,077,443</u>	<u>0</u>
Changes in Fund Balances	<u>(\$1,048,081)</u>	<u>(\$4,064,213)</u>	<u>\$7,753,264</u>	<u>\$1,574,268</u>
Debt Service as a Percentage of Noncapital Expenditures	1.9%	12.8%	2.4%	2.2%

2014	2013	2012	2011	2010	2009
\$0	\$0	\$32,431	\$0	\$0	\$0
0	0	3,520,000	2,070,000	2,180,000	2,290,000
0	3,540,000	0	0	1,375,000	0
0	0	(2,000,000)	(2,070,000)	(2,180,000)	(2,290,000)
0	0	0	0	0	0
0	0	0	0	0	0
3,563,668	1,751,189	1,242,500	1,291,540	1,089,498	1,477,602
(3,563,668)	(1,751,189)	(1,242,500)	(1,291,540)	(1,089,498)	(1,477,602)
0	3,540,000	1,552,431	0	1,375,000	0
<u>\$2,202,054</u>	<u>(\$11,855)</u>	<u>\$4,388,185</u>	<u>(\$861,877)</u>	<u>(\$707,179)</u>	<u>(\$293,266)</u>
2.3%	10.2%	2.4%	2.4%	2.8%	2.5%

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

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
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
2009	766,200,050	194,260,460	2,744,172,885	65,290,575	74,193,835

Source: Marion County Auditor

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

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

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

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

Tangible Personal Property		Total		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Weighted Average Tax Rate (1)
\$0	\$0	\$1,194,907,570	\$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
2,514,770	2,514,770	1,028,265,855	2,820,881,490	8.56

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

	2018	2017	2016	2015	2014
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	0.3786	0.3784	0.3969	0.3990	0.3986
Commercial/Industrial	0.5678	0.5726	0.5745	0.5726	0.5604
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985					
Effective Millage Rates					
Residential/Agricultural	0.1497	0.1497	0.1570	0.1578	0.1576
Commercial/Industrial	0.2924	0.2949	0.2958	0.2948	0.2886
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987					
Effective Millage Rates					
Residential/Agricultural	0.2139	0.2138	0.2243	0.2254	0.2252
Commercial/Industrial	0.4179	0.4214	0.4228	0.4214	0.4124
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 1996					
Effective Millage Rates					
Residential/Agricultural	1.6310	1.6301	1.7100	1.7190	1.7172
Commercial/Industrial	2.8241	2.8480	2.8573	2.8477	2.7870
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Children Services					
Effective Millage Rates					
Residential/Agricultural	0.9070	0.9065	0.9508	0.9559	0.9549
Commercial/Industrial	1.7750	1.7900	1.7959	1.7899	1.7517
Tangible/Public Utility Personal	2.1200	2.1200	2.1200	2.1200	2.1200
ADAMHS					
Effective Millage Rates					
Residential/Agricultural	0.7914	0.7909	0.8297	0.8340	0.8332
Commercial/Industrial	0.9884	0.9967	1.0000	1.0000	0.9960
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Senior Services					
Effective Millage Rates					
Residential/Agricultural	0.6331	0.6327	0.6637	0.6672	0.6665
Commercial/Industrial	0.7907	0.7974	0.8000	0.8000	0.7968
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	7.1047	7.1021	7.3323	7.3583	7.3533
Commercial/Industrial	10.0562	10.1211	10.1463	10.1264	9.9929
Tangible/Public Utility Personal	11.1700	11.1700	11.1700	11.1700	11.1700
Total Weighted Average Tax Rate	7.9131	7.8960	8.0842	8.0873	8.0602

2013	2012	2011	2010	2009
\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
0.4413	0.4405	0.4391	0.4383	0.4371
0.5626	0.5539	0.5395	0.5212	0.5131
1.0000	1.0000	1.0000	1.0000	1.0000
0.1745	0.1742	0.1737	0.1733	0.1729
0.2897	0.2852	0.2778	0.2684	0.2642
0.3500	0.3500	0.3500	0.3500	0.3500
0.2494	0.2489	0.2481	0.2476	0.2470
0.4141	0.4076	0.3971	0.3835	0.3776
0.5000	0.5000	0.5000	0.5000	0.5000
1.9013	1.8979	1.8918	1.8881	1.8833
2.7982	2.7547	2.6832	2.5920	2.5520
3.0000	3.0000	3.0000	3.0000	3.0000
1.0573	1.0553	1.0520	1.0499	1.2349
1.7587	1.7314	1.6865	1.6291	1.8915
2.1200	2.1200	2.1200	2.1200	2.5000
0.9225	0.9208	0.9179	0.9161	0.9137
1.0000	0.9891	0.9635	0.9307	0.9164
1.0000	1.0000	1.0000	1.0000	1.0000
0.7380	0.7367	0.7343	0.7329	0.7310
0.8000	0.7913	0.7708	0.7446	0.7331
0.8000	0.8000	0.8000	0.8000	0.8000
7.8843	7.8744	7.8569	7.8463	8.0199
10.0233	9.9132	9.7184	9.4694	9.6479
11.1700	11.1700	11.1700	11.1700	11.5500
8.4956	8.4604	8.4115	8.3720	8.5602

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

	2018	2017	2016	2015	2014
In County School Districts					
Marion CSD	\$29.3375-40.9100	\$29.4239-40.7700	\$29.9061-41.1200	\$29.8524-41.1200	\$29.7367-41.1200
Pleasant LSD	22.6302-45.5300	22.5500-45.4500	23.6626-46.5300	23.6596-46.5300	23.6494-46.5300
Overlapping School Districts					
Buckeye Valley LSD	26.0000-35.0000	26.0000-35.0000	28.3000-37.3000	25.2000-34.2000	25.9582-34.6600
Cardington-Lincoln LSD	22.5800-28.6500	22.5500-28.6500	22.5500-29.6500	22.5500-29.6500	23.9524-31.1900
Elgin LSD	31.3083-43.520	30.9849-43.3100	32.5740-44.8600	32.5846-44.8600	32.6030-44.8600
Northmor LSD	26.2513-33.5400	27.0042-34.5400	26.9923-34.5400	26.9816-34.5400	27.1045-34.5400
Ridgedale LSD	23.9654-44.6600	23.7400-44.4400	24.0000-44.7000	24.0180-44.7000	24.0000-44.7000
River Valley LSD	27.2940-38.4300	27.2542-38.4300	27.4628-38.6200	27.4635-38.6200	27.4684-38.6200
Upper Sandusky EVSD	21.8901-35.7000	21.8827-35.7000	22.0415-35.7000	20.0516-33.7000	20.0000-33.7000
Corporations					
Caledonia	9.0751-9.5000	9.0751-9.5000	9.0751-9.5000	9.0751-9.5000	8.7105-11.5000
Green Camp	10.1000-10.1000	9.4126-10.1000	9.4142-10.1000	9.4242-10.1000	9.4142-10.1000
Larue	12.4321-13.2000	12.4125-13.2000	12.7941-13.2000	12.7585-13.2000	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	0.00	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	1.4282-1.5000	1.4281-1.5000
New Bloomington	2.0000-2.0000	3.2381-4.0000	3.2690-4.0000	3.2612-4.0000	3.2612-4.0000
Prospect	8.7332-14.6000	8.7185-14.6000	8.8764-14.6000	8.8788-14.6000	8.8774-14.6000
Waldo	6.0361-6.9000	6.0361-6.9000	6.1491-6.9000	6.1285-6.9000	6.1177-6.9000
Townships					
Big Island	2.6367-3.9000	2.636-3.9000	2.6929-3.9000	2.7132-3.9000	2.7124-3.9000
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	3.6624-5.2000	3.6600-5.2000	3.7801-5.2000	3.8236-5.2000	3.8236-5.2000
Grand Prairie	3.0900-3.4500	3.0899-3.4500	3.1512-3.4500	3.1715-3.4500	3.1709-3.4500
Green Camp	4.2712-5.4500	4.2700-5.4500	3.4378-4.4500	3.4782-4.4500	3.4776-4.4500
Marion	9.5745-10.5000	9.7251-10.5000	9.9339-10.500	9.9269-10.5000	9.9235-10.5000
Montgomery	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
Pleasant	5.6008-5.8800	5.6007-5.8800	5.7675-5.8800	5.7674-5.8800	4.3487-4.5400
Prospect	1.7449-2.8000	3.4491-5.0000	1.7665-2.8000	1.7726-2.8000	1.7725-2.8000
Richland	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
Salt Rock	5.3572-8.6000	5.3572-8.6000	5.6862-8.6000	5.8830-8.6000	5.8770-8.6000
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	3.4418-3.9000	2.4418-2.9000	2.5026-2.9000	2.5205-2.9000	2.5186-2.9000

2013	2012	2011	2010	2009
\$30.7316-41.2200	\$30.5185-41.2500	\$29.3975-40.3600	\$28.8868-40.3600	\$28.8305-40.3600
24.7987-47.1300	24.7711-47.1300	25.1969-47.5900	24.7549-47.5900	24.6900-47.5900
25.9653-34.6600	25.9931-34.7300	25.8117-34.7300	25.9957-34.9500	25.8000-34.8000
23.958-31.1900	23.9772-31.1900	23.9598-31.1900	23.9949-31.1900	23.9624-31.1900
33.6716-45.7500	33.6884-45.7800	34.0894-46.1700	34.1747-46.1700	25.6800-37.6800
27.0789-34.5400	27.0750-34.5400	27.1659-34.5400	27.1528-34.5400	27.1039-34.5400
25.0040-45.6900	25.0012-45.7000	25.8200-46.5200	25.8200-46.5200	25.8200-46.5200
27.7996-38.8900	27.7883-38.8900	27.3090-38.4100	27.3461-38.4100	27.3135-38.4100
20.0000-33.7000	20.0000-33.7000	20.0000-33.7000	20.0507-33.7000	20.0329-33.7000
8.7018-11.5000	8.6883-11.5000	8.6883-11.5000	8.6139-11.5000	7.4829 - 12.5000
9.7965-10.1000	9.7965-10.1000	9.7497-10.1000	9.4607-10.1000	9.4419 - 10.1000
12.6320-13.2000	12.6070-13.2000	12.6345-13.2000	12.2201-13.2000	12.1802 - 13.2000
3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000 - 3.2000
2.1500-2.15000	2.1500-2.15000	0.0000	0.0000	0.0000
4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000 - 4.2000
1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000 - 1.5000
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	0.0000	0.0000	0.0000
2.3354-2.4300	2.3354-2.4300	2.3356-2.4300	2.3695-2.4300	2.3692 - 2.4300
3.2630-4.0000	3.2630-4.0000	3.2614-4.0000	3.1671-4.0000	3.1829 - 4.0000
5.5000-11.6000	5.4847-11.6000	5.4765-11.6000	5.3112-11.6000	5.3042 - 11.6000
6.2170-6.9000	6.2170-6.9000	6.21734-6.9000	6.0456-6.9000	6.0303 - 6.9000
2.9077-3.9000	2.9074-3.9000	2.9074-3.9000	2.9532-3.9000	3.0012 - 3.9000
3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000 - 3.3000
1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000 - 1.7000
4.6157-5.2000	4.6157-5.2000	4.6075-5.2000	3.7000-3.7000	3.3824 - 3.6000
3.3980-3.4500	3.3938-3.4500	3.3927-3.4500	3.4500-3.4500	3.1839 - 3.4500
3.9752-4.4500	3.9752-4.4500	3.9707-4.4500	4.2720-4.4500	4.1729 - 4.4500
10.3980-10.5000	10.3853-10.5000	9.9676-10.5000	9.2951-10.5000	9.2188 - 10.5000
1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000 - 1.3000
4.4599-4.5400	4.4599-4.5400	4.5147-4.5400	4.3600-4.5400	4.3548 - 4.5400
1.8506-2.8000	1.8495-2.8000	1.8481-2.8000	1.8720-2.8000	1.8717 - 2.8000
1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000 - 1.2000
5.0923-6.6000	5.0933-6.6000	5.0923-6.6000	4.5026-5.1000	4.5003 - 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
2.7120-2.9000	2.7120-2.9000	2.7109-2.9000	2.7808-2.9000	2.7447 - 2.9000

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

	2018	2017	2016	2015	2014
Other Units					
Battle Run Fire District	\$3.4516-5.0000	\$3.4491-5.0000	\$3.6190-5.000	\$3.662-5.0000	\$3.6659-5.0000
Cardington-Lincoln Joint Recreation Board	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000
Delaware County District Library	0.8744-1.0000	0.9523-1.000	0.9576-1.0000	0.9612-1.0000	0.9995-1.0000
Delaware County JVSD	2.6000-3.2000	1.5000-1.5000	2.3215-3.2000	2.3311-3.2000	2.4297-3.2000
First Consolidated Fire District	7.5148-9.0000	6.3488-9.0000	6.8556-9.0000	6.8590-9.0000	7.0525-9.0000
Fort Morrow Fire District	3.4572-5.0000	3.4452-5.0000	3.6500-5.0000	3.6671-5.0000	3.8016-5.0000
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	2.7350-3.7000	2.7001-3.7000	2.6981-3.7000	2.8258-3.7000	2.0771-3.7000
Prospect Joint Park Commission	1.3089-2.2000	1.3080-2.2000	1.3626-2.2000	1.3778-2.2000	1.3777-2.2000
Scioto Valley Fire District	3.2798-6.7000	1.5795-5.0000	1.6947-5.0000	1.7297-5.0000	1.7286-5.0000
Tri-Rivers JVSD	2.0000-4.4000	2.0000-4.4000	2.0000-4.4000	1.9997-4.4000	2.0355-4.4000
Upper Sandusky EVSD Library	0.9987-1.4000	0.9982-1.4000	1.0598-1.4000	1.0604-1.4000	1.0568-1.4000
Vanguard JVSD	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000
Waldo Park Commission	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000

Source: Marion County Auditor

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

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

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

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

2013	2012	2011	2010	2009
\$4.2056-5.000	\$4.1512-5.0000	\$4.1715-5.000	\$4.1701-5.0000	\$3.6341 - 5.0000
0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	1.0500-1.0500	1.0500 - 1.0500
1.0000-1.0000	1.0000-1.0000	0.9929-1.0000	1.0278-1.0300	0.0400 - 0.0400
2.3850-3.2000	2.3580-3.2000	2.2890-3.2000	2.2909-3.2000	2.2857 - 3.2000
8.4501-9.0000	6.7881-8.0000	6.8583-8.0000	7.5169-8.0000	6.5007 - 7.0000
4.4707-5.0000	4.4690-5.0000	4.5313-5.0000	4.7375-5.0000	4.7362 - 5.0000
0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000 - 0.1000
2.0763-3.7000	2.0319-3.7000	2.0047-3.7000	2.0000-3.7000	2.0000 - 4.7000
1.5723-2.2000	1.5694-2.2000	1.5661-2.2000	1.6255-2.2000	1.6248 - 2.2000
2.2890-5.0000	2.2881-5.0000	2.2870-5.0000	2.6677-5.0000	2.6647 - 5.0000
2.2108-4.4000	2.2063-4.4000	2.2037-4.4000	2.2320-4.4000	2.2223 - 4.4000
1.3133-1.4000	1.3141-1.4000	1.3170-1.4000	1.3999-1.4000	0.0000
1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000 - 1.6000
1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000 - 1.0000

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2018	\$9,552,205	\$9,261,293	96.95%	\$753,504	\$1,945,908	\$2,699,412	28.26%
2017	9,413,056	9,068,115	96.34	764,477	1,644,024	2,408,501	25.59
2016	9,284,733	8,857,013	95.39	840,978	1,650,301	2,491,279	26.83
2015	9,089,031	8,813,557	96.97	744,045	1,319,514	2,063,559	22.70
2014	9,034,056	8,764,103	97.01	759,576	1,028,509	1,788,085	19.79
2013	8,959,797	8,434,463	94.14	958,741	1,084,724	2,043,465	22.81
2012	8,669,885	8,334,506	96.13	741,093	777,039	1,518,132	17.51
2011	8,616,128	8,305,212	96.39	716,967	465,786	1,182,753	13.73
2010	8,632,410	8,262,572	95.72	776,432	\$95,406	871,838	10.10
2009	8,598,457	8,648,232	100.58	358,997	502,000	860,997	10.01

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
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
2009	49,888	69,293	138.90	11,837	4,467	16,304	32.68

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

	2018		2009			
	Total Assessed Value	Rank	Percent of Total County Assessed Value	Taxable Assessed Value	Rank	Percent of Total County Assessed Value
Aqua Ohio, Inc.	\$33,644,300	1	2.82%	\$27,546,570	1	2.68%
Ohio Edison	28,437,361	2	2.38	19,913,620	2	1.94
Ohio Health Marion General Hospital	23,842,000	3	2.00			
American Transmission	12,855,580	4	1.08	3,155,320	8	0.31
Whirlpool Corporation	11,696,400	5	0.98	7,360,520	3	0.72
Devries Dairy LLC	11,337,457	6	0.95			
Innovation Drive LLC	10,280,971	7	0.86			
GP2 LLC	9,186,114	8	0.76			
Ohio Power Company	8,860,501	9	0.74	4,366,590	4	0.42
Dofasco Marion, Inc.	8,022,914	10	0.67			
Cabot Northpark Southland				3,824,860	5	0.37
RG Marion Ltd.				3,486,270	6	0.34
Clinic Investment				3,334,180	7	0.32
Pedcor Investments				3,048,860	9	0.30
Columbia Gas Transmission				3,022,760	10	0.29
Total Principal Taxpayers	158,163,598		13.24	79,059,550		7.69
All Other Taxpayers	1,036,743,972		86.76	949,206,305		92.31
Total County Assessed Value	\$1,194,907,570		100.00%	\$1,028,265,855		100.00%

Source: Marion County Auditor

Marion County, Ohio
Taxable Sales by Type
Last Ten Years

Category	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Sales Tax Payments	\$2,704,202	\$2,561,996	\$2,414,122	\$2,452,040	\$2,188,260
Direct Pay Tax Return Payments	291,563	975,719	1,534,156	1,606,073	1,235,840
Seller's Use Tax Return Payments	1,445,334	1,273,287	1,209,848	1,136,673	970,032
Consumer's Use Tax Return Payments	194,750	211,553	320,822	276,441	280,609
Motor Vehicle Tax Payments	2,079,898	1,827,466	1,660,187	1,823,077	1,450,117
Watercraft and Outboard Motors	16,804	23,618	15,446	17,425	12,404
Department of Liquor Control	42,452	40,047	40,774	37,274	31,450
Sales Tax on Motor Vehicle Fuel Refunds	4,240	3,361	3,641	4,545	6,921
Sales/Use Tax Voluntary Payments	9,429	4,191	5,508	3,629	2,713
Statewide Master Numbers	5,359,855	5,300,441	5,208,934	5,210,325	4,650,568
Sales/Use Tax Assessments Payments	85,951	139,814	69,384	126,252	145,392
Streamlined Sales Tax Payments	16,669	18,509	11,545	9,583	4,064
Use Tax Amnesty Payments	2,726	2,812	245	357	41,783
Administrative Rotary Fund Fee	(119,247)	(123,609)	(124,232)	(126,558)	(109,174)
Sales/Use Tax Refunds Approved	(15,075)	(21,957)	(71,410)	(47,889)	(102,734)
Total	<u><u>\$12,119,551</u></u>	<u><u>\$12,237,248</u></u>	<u><u>\$12,298,970</u></u>	<u><u>\$12,529,247</u></u>	<u><u>\$10,808,245</u></u>
 Sales Tax Rate	1.50%	1.50%	1.50%	1.5% (3)	1% (2)

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.

2013	2012	2011	2010	2009
\$1,577,913	\$1,710,572	\$1,597,026	\$1,521,776	\$1,548,635
616,557	761,680	604,991	609,803	198,344
627,672	742,245	736,195	512,645	507,036
221,158	347,913	308,278	153,045	173,568
1,071,422	1,152,032	1,126,145	841,241	806,373
10,598	13,516	9,804	9,576	8,460
21,715	23,582	22,925	19,021	18,661
2,836	3,727	1,358	3,019	1,777
6,818	4,055	3,506	2,610	3,770
3,333,025	3,755,270	3,687,886	3,038,295	3,032,441
35,720	36,575	43,301	34,560	32,154
2,457	2,585	2,447	1,377	1,090
7,131	22,271	1,657	0	0
(74,894)	(85,241)	(79,890)	(65,774)	(63,055)
(45,552)	(51,891)	(156,517)	(169,572)	(26,809)
<u>\$7,414,576</u>	<u>\$8,438,891</u>	<u>\$7,909,112</u>	<u>\$6,511,622</u>	<u>\$6,242,445</u>
1.5% (1)	1.00%	1.00%	1.00%	1.00%

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

Year	Governmental Activities				Business-Type Activity	
	Bond	General	Special	Ohio Public	General	Ohio Public
	Anticipation	Obligation	Assessment	Works Commission	Obligation	Works Commission
	Notes	Bonds	Bonds	Loans	Bonds	Loans
2018	\$0	\$9,047,806	\$0	\$72,636	\$1,006,482	\$171,269
2017	0	9,670,603	0	78,447	1,161,737	196,333
2016	0	16,246,874	0	84,258	2,591,639	155,696
2015	0	10,736,582	0	90,069	1,415,000	152,714
2014	0	11,223,733	0	95,879	1,540,000	108,137
2013	0	11,710,884	0	101,690	1,660,000	170,567
2012	3,590,000	8,668,035	0	107,501	1,780,000	212,189
2011	3,725,000	9,025,187	0	113,312	1,895,000	232,999
2010	3,857,000	8,985,056	0	116,217	2,005,000	295,430
2009	3,960,000	8,106,638	0	16,477	2,110,000	316,239

Source: Marion County Auditor

See Schedule S33 for population and personal income.

Total Primary Government	Per Capita	Percentage of Personal Income
\$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
14,509,354	220.99	0.72

Marion County
Legal Debt Margin
Last Ten Years

	2018	2017	2016	2015	2014
Assessed Value of County	\$1,194,907,570	\$1,182,356,440	\$1,129,486,840	\$1,119,151,770	\$1,120,237,120
Voted Debt Limitation	\$28,372,689	\$28,058,911	\$26,737,171	\$26,478,794	\$26,505,928
Total Outstanding Debt					
Bond Anticipation Notes	0	0	0	0	0
General Obligation Bonds	9,530,000	10,260,000	18,195,000	12,125,000	12,735,000
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	243,905	274,780	239,954	242,783	204,016
Total Outstanding Debt	9,773,905	10,534,780	18,434,954	12,367,783	12,939,016
Exemptions					
Bond Anticipation Notes	0	0	0	0	0
Marion-Hardin Correctional Center					
General Obligation Bonds	1,645,000	1,825,000	4,120,000	2,295,000	2,455,000
General Obligation Bonds Paid by					
Enterprise Funds	940,000	1,085,000	2,505,000	1,415,000	1,540,000
General Obligation Bonds Paid by					
Tax Incentive Financing Revenues	2,045,000	2,145,000	2,240,000	2,335,000	2,430,000
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	243,905	274,780	239,954	242,783	204,016
Total Exemptions	4,873,905	5,329,780	9,104,954	6,287,783	6,629,016
Net Indebtedness	4,900,000	5,205,000	9,330,000	6,080,000	6,310,000
Amount Available in Debt Service Fund	76,261	45,752	6,015,767	28,790	14,745
Total Net Debt Applicable to Debt Limit	4,823,739	5,159,248	3,314,233	6,051,210	6,295,255
Total Voted Legal Debt Margin	\$23,548,950	\$22,899,663	\$23,422,938	\$20,427,584	\$20,210,673
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	83.00%	81.61%	87.60%	77.15%	76.25%
Unvoted Debt Limitation	\$11,949,076	\$11,823,564	\$11,294,868	\$11,191,518	\$11,202,371
Total Unvoted Legal Debt Margin	\$7,125,337	\$6,664,316	\$7,980,635	\$5,140,308	\$4,907,116
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	59.63%	56.36%	70.66%	45.93%	43.80%

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.

2013	2012	2011	2010	2009
\$1,025,270,540	\$1,022,733,310	\$1,025,272,240	\$1,030,750,780	\$1,028,265,855
\$24,131,764	\$24,068,333	\$24,131,806	\$24,268,770	\$24,206,646
0	3,590,000	3,725,000	3,857,000	3,960,000
13,340,000	10,415,000	10,885,000	11,325,000	10,570,000
0	0	0	0	0
272,258	319,690	346,311	411,647	332,716
13,612,258	14,324,690	14,956,311	15,593,647	14,862,716
0	2,690,000	2,825,000	2,957,000	3,060,000
2,615,000	2,765,000	2,910,000	3,045,000	3,175,000
1,660,000	1,780,000	1,895,000	2,005,000	2,110,000
2,525,000	0	0	0	0
0	0	0	0	0
272,258	319,690	346,311	411,647	332,716
7,072,258	7,554,690	7,976,311	8,418,647	8,677,716
6,540,000	6,770,000	6,980,000	7,175,000	6,185,000
264	40,824	0	16,622	638,846
6,539,736	6,729,176	6,980,000	7,158,378	5,546,154
\$17,592,028	\$17,339,157	\$17,151,806	\$17,110,392	\$18,660,492
72.90%	72.04%	71.08%	70.50%	77.09%
\$10,252,705	\$10,227,333	\$10,252,722	\$10,307,508	\$10,282,659
\$3,712,969	\$3,498,157	\$3,272,722	\$3,149,130	\$4,736,505
36.21%	34.20%	31.92%	30.55%	46.06%

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
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
2009	10,216,638	0.36	155.61

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>
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
2009	65,655	2,012,588,370	30,654	11.2

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	2018			2009		
	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%	2,400	1	8.22%
Ohio Health Marion General Hospital	1,603	2	5.92	989	2	3.39
Marion City School District	678	3	2.50	790	3	2.71
Andersen/Silverline Windows	600	4	2.21	700	4	2.40
Marion County Government	553	5	2.04	596	6	2.04
Marion Correctional Institution	446	6	1.65	452	8	1.55
Ohio Health Marion Area Physicians	432	7	1.59			
Wyandot, Inc.	410	8	1.51	425	9	1.46
Marion City Government	346	9	1.28			
Union Tank Car Co.	337	10	1.24			
Verizon North				597	5	2.03
North Central Correctional Institution				491	7	1.68
Nucor Steel				405	10	1.39
Total	7,705		28.43%	7,845		26.87%
Total Employment Within Marion County	27,100			29,200		

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	2018	2017	2016	2015	2014	2013	2012
General Government							
Legislative and Executive	64.5	64.5	61.0	61.0	57.0	56.5	53.5
Judicial	57.0	52.5	50.5	45.5	46.5	47.5	42.5
Public Safety							
Enforcement	39.5	36.0	32.0	37.5	37.5	34.0	30.0
Other Public Safety	88.0	90.5	88.5	69.5	74.0	71.0	67.5
Public Works	31.0	29.0	28.0	29.0	31.0	30.0	34.0
Health							
Developmental Disabilities	40.0	40.5	69.0	89.0	87.0	84.0	87.5
Other Health	3.5	4.5	4.5	2.0	3.0	3.0	2.5
Human Services							
Children Home	32.5	35.5	33.5	34.5	34.5	35.5	35.5
Job and Family Services	57.0	63.5	65.0	65.0	66.5	64.5	61.0
Child Support Enforcement Agency	13.0	13.0	13.0	13.0	13.0	14.0	13.0
Other Human Services	8.0	8.0	9.0	8.0	8.0	9.0	8.0
Sanitary Engineer	7.0	7.0	7.5	6.0	8.0	8.0	8.5
Other (Agency Funds)	112.0	109.5	112.5	89.0	96.0	100.0	94.5
Total	<u>553.0</u>	<u>554.0</u>	<u>574.0</u>	<u>549.0</u>	<u>562.0</u>	<u>557.0</u>	<u>538.0</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>2011</u>	<u>2010</u>	<u>2009</u>
60.0	58.0	58.0
48.5	48.0	45.0
33.5	33.0	32.0
71.0	73.0	70.0
34.0	34.0	34.0
79.0	72.0	71.0
1.0	3.0	3.0
36.0	33.0	35.0
60.5	60.0	63.0
12.0	13.0	15.0
9.0	8.0	9.0
8.0	8.0	8.0
95.5	97.0	80.0
<u>548.0</u>	<u>540.0</u>	<u>523.0</u>

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

	2018	2017	2016	2015	2014
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,500	1,363	989	1,223	1,129
Number of Exempt Conveyances	957	1,008	1,218	1,128	1,070
Number of Real Estate Transfers	2,457	2,371	2,207	2,351	2,199
Board of Elections					
Number of Registered Voters	40,298	39,757	39,530	38,252	39,586
Number of Voters Last General Election	21,095	12,183	26,885	18,501	16,201
Percent of Registered Voters Voting	52.35	30.64	68.01	48.37	40.93
Recorder					
Number of Deeds Filed	2,233	2,176	2,022	2,135	2,038
Number of Mortgages Filed	1,744	1,743	1,657	1,569	1,446
Judicial					
Common Pleas Court					
Number of New Filings	762	659	649	720	633
Number of Terminations	908	670	773	760	860
Criminal Cases					
Number of New Filings	573	1,442	1,448	715	536
Number of Terminations	754	1,541	1,158	706	821
Family Court					
Domestic Violence Civil Protection Orders					
Number of New Filings	91	99	98	79	96
Number of Terminations	92	102	95	74	107
Juvenile/Family Court					
Delinquent/Unruly/Truancy Cases					
Number of New Filings	430	569	398	464	561
Number of Terminations	562	575	491	607	717
Traffic Cases					
Number of New Filings	325	327	363	342	322
Number of Terminations	331	316	372	329	319
Public Safety					
Sheriff					
Incidents Reported	28,675	26,408	55,029	30,935	33,128
Citations Issued	574	603	452	244	421
Papers Served	3,043	3,179	3,624	4,020	2,225
Transport Hours	1,470	1,206	1,124	947	420
Court Security Hours	0	0	0	0	0
Public Works					
Engineer					
Roads Resurfaced	33.93	28.51	30.52	23.05	9.49
Bridges Replaced	4	6	4	4	2
Culverts Built	6	5	2	7	10

2013	2012	2011	2010	2009
1,262	1,100	1,138	1,180	1,145
1,064	945	974	919	973
2,326	2,045	2,112	2,099	2,118
39,198	42,218	41,653	41,017	40,064
11,320	27,622	19,918	20,432	19,263
28.88	65.43	47.82	49.81	48.08
2,165	1,953	2,328	2,250	2,208
1,872	1,657	1,625	1,601	1,737
758	834	916	1,943	2,714
835	1,109	1,176	1,243	1,244
588	610	664	719	608
786	871	796	690	634
82	82	93	91	80
78	95	81	86	100
705	848	1,372	1,937	1,627
893	882	1,373	1,762	1,361
289	358	355	485	458
304	381	346	442	482
36,111	33,219	32,716	30,859	36,601
273	216	466	612	732
5,794	4,535	5,616	6,978	7,128
416	233	67	305	290
0	0	4,160	4,000	4,000
8.01	8.07	34.07	9.16	28.37
4	5	4	7	3
9	5	13	31	6

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

	2018	2017	2016	2015	2014
Health					
Dog and Kennel					
Number of Dog Licenses Sold	8,177	8,350	8,324	8,647	9,156
Number of Kennel Licenses Sold	72	86	102	93	313
Developmental Disabilities					
Students Enrolled at Marca					
Early Intervention Program	76	89	102	87	97
Preschool	25	184	55	60	46
Consumers Employed at Marca Industries	137	157	100	160	163
Sewer District					
New Residential Connections	10	4	5	3	3
New Commercial (Multi Family) Connections	2	2	3	1	2
Number of Treatment Plants	8	8	8	8	7
Number of Pumping Stations	8	8	8	8	8

Source: Marion County Departments

2013	2012	2011	2010	2009
9,083	9,461	9,834	9,638	9,819
214	187	207	285	256
83	55	74	33	35
51	45	45	47	41
167	137	120	160	157
6	3	26	4	2
2	2	1	0	1
7	7	7	7	7
8	8	8	6	6

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

	2018	2017	2016	2015	2014
General Government					
Legislative and Executive					
Commissioners					
Administrative Office Space (sq. ft.)	4,199	4,199	4,199	4,199	4,199
Auditor					
Administrative Office Space (sq. ft.)	3,876	3,876	3,876	3,876	3,876
Treasurer					
Administrative Office Space (sq. ft.)	2,068	2,068	2,068	2,068	2,068
Prosecutor					
Administrative Office Space (sq. ft.)	6,200	6,200	6,200	6,200	6,200
Board of Elections					
Administrative Office Space (sq. ft.)	3,120	3,120	3,120	3,120	3,120
Recorder					
Administrative Office Space (sq. ft.)	6,468	6,468	6,468	6,468	6,468
Judicial					
Common Pleas Court					
Number of Court Rooms	2	2	2	2	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	2	2	2	3	3
Clerk of Courts					
Administrative Office Space (sq. ft.)	3,705	3,705	3,705	3,705	4,022
Law Library					
Administrative Office Space (sq. ft.)	3,192	3,192	3,192	3,192	3,192
Public Safety					
Sheriff					
Number of Patrol Vehicles	33	32	31	29	31
Administrative Office Space (sq. ft.)	10,000	10,000	10,000	10,000	10,000
Adult Probation					
Administrative Office Space (sq. ft.)	9,037	9,037	9,037	13,534	9,512
Number of Vehicles	5	5	5	5	4
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	384	389
Number of Bridges	276	277	278	277	284
Number of Culverts	1454	1451	1451	1450	1446
Number of Traffic Signals	4	5	4	4	4
Number of Storm Drainage (feet)	152,753	151,540	150,052	148,406	141,350
Number of Vehicles	47	47	46	44	45
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	50.60

2013	2012	2011	2010	2009
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	4	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	N/A
3	4	4	4	N/A
4,022	4,022	4,022	4,022	4,022
3,192	3,192	3,192	3,192	3,192
33	30	32	32	32
10,000	10,000	10,000	10,000	10,000
9,512	9,512	9,512	9,512	9,512
4	6	6	6	6
3,724	3,724	3,724	3,724	3,724
384	384	391	387	390
278	278	278	277	274
1437	1435	1446	1440	1417
5	5	4	4	4
139,382	137,668	135,452	133,626	126,243
46	41	41	39	38
1,728	1,728	1,728	1,728	1,728
50.30	50.30	50.60	50.20	50.20

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Health					
Dog & Kennel					
Administrative Office Space (sq. ft.)	3,520	3,520	3,520	3,520	3,520
Development Disabilities					
Number of Buildings	7	7	7	7	7
Administrative Office Space (sq. ft.)	5,549	5,549	4,938	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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
3,520	3,520	3,520	3,520	3,520
⁷ 4,938	⁷ 4,275	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

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 26, 2019**