



OHIO AUDITOR OF STATE
KEITH FABER



MARION COUNTY
DECEMBER 31, 2020

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MARION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

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	\$ -	\$ 1,754
School Breakfast Program	10.553	N/A	-	352
Cash Assistance				
COVID-19 School Breakfast Program	10.553	N/A	-	7,424
COVID-19 National School Lunch Program	10.555	N/A	-	13,189
School Breakfast Program	10.553	N/A	-	3,708
National School Lunch Program	10.555	N/A	-	9,272
Total Child Nutrition Cluster			-	35,699
<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-2021-11-5960	12,738	646,092
TOTAL U.S. DEPARTMENT OF AGRICULTURE			12,738	681,791
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-2021-11-5961	-	35,892
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	G-2021-11-5960	227,555	2,086,098
Child Support Enforcement	93.563	G-2021-11-5960	-	837,475
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-2021-11-5960	-	84,038
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5961	-	54,441
Foster Care Title IV-E	93.658	G-2021-11-5961	-	2,317,392
Adoption Assistance	93.659	G-2021-11-5961	-	382,415
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5961	-	20,261
Medicaid Cluster:				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Medical Assistance Program	93.778	G-2021-11-5961	-	13,094
Medical Assistance Program	93.778	G-2021-11-5960	-	619,363
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	200OH5ADM / 2105OH5ADM	-	207,493
Total Medicaid Cluster			-	839,950
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	200IOSOSR	-	44,417
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Social Services Block Grant	93.667	G-2021-11-5960	88,390	157,270
Total Social Services Block Grant			88,390	201,687
Children's Health Insurance Program	93.767	G-2021-11-5960	-	15,336
<i>Passed Through Ohio Family and Children First</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-20-C0051	-	1,486
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	-	2,355
Total Stephanie Tubbs Jones Child Welfare Services Program			-	3,841
Promoting Safe and Stable Families Program	93.556	5AU-20-C0051	-	12,020
Promoting Safe and Stable Families Program	93.556	N/A	-	2,854
Total Promoting Safe and Stable Families Program			-	14,874
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			315,945	6,893,700
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Public Safety - Ohio Emergency Management Agency</i>				
Flood Mitigation Assistance	97.029	N/A	-	24,518
Emergency Management Performance Grants				
Emergency Management Performance Grants	97.042	EMC-2020-EP-00004	-	26,801
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005	-	18,121
COVID-19 Emergency Management Performance Grants	97.042	EMC-2020-EP-00014	-	3,882
Total Emergency Management Performance Grants			-	48,804
Pre-Disaster Mitigation	97.047	EMC-2018-PC-0006	-	3,375
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	76,697
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-18-1BU-1	-	113,107
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	113,107

MARION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE				
Bulletproof Vest Partnership Program (Direct)	16.607	N/A	-	1,200
Body Worn Camera Policy and Implementation (Direct)	16.835	N/A	-	12,645
<i>Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services</i>				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-CE-CCF-2253	-	18,106
COVID-19 Coronavirus Emergency Supplemental Funding Program (Direct)	16.034	N/A	-	54,951
Total Coronavirus Emergency Supplemental Funding Program			-	73,057
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2020-VOCA-132921919	-	29,081
Crime Victim Assistance	16.575	2021-VOCA-133945459	-	11,816
Crime Victim Assistance	16.575	2020-VOCA-133267309	-	50,981
Crime Victim Assistance	16.575	2020-VOCA-132923581	-	57,840
Crime Victim Assistance	16.575	2021-VOCA-133945455	-	19,694
Total Crime Victim Assistance			-	169,412
TOTAL U.S. DEPARTMENT OF JUSTICE			-	256,314
U.S. DEPARTMENT OF LABOR				
<i>Passed Through WIA Area 7 Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	2018-7251-1 / 2020/21-7251-1	-	4,511
Trade Adjustment Assistance	17.245	2018-7251-1 / 2020/21-7251-1	-	783
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	2018-7251-1 / 2020/21-7251-1	-	30,006
WIOA Cluster:				
WIOA Adult Program	17.258	2018-7251-1 / 2020/21-7251-1	-	180,816
WIOA Youth Activities	17.259	2018-7251-1 / 2020/21-7251-1	149,652	149,652
WIOA Dislocated Worker Formula Grants	17.278	2018-7251-1 / 2020/21-7251-1	-	159,375
Total WIOA Cluster			149,652	489,843
TOTAL U.S. DEPARTMENT OF LABOR			149,652	525,143
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Commerce</i>				
E-911 Grant Program	20.615	20-51-01	98,264	98,264
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	IDEP/STEP-2020 O-00085	-	9,730
State and Community Highway Safety	20.600	IDEP/STEP-2021 O-00078	-	3,498
National Priority Safety Programs	20.616	DDEPE-2019 O-00038	-	5,359
Total Highway Safety Cluster			-	18,587
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2020 O-00085	-	8,628
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2021 O-00078	-	4,693
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			-	13,321
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	130,172
U.S. ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State</i>				
COVID-19 HAVA Election Security Grants	90.404	N/A	-	58,461
HAVA Election Security Grants	90.404	N/A	-	40,197
Total HAVA Election Security Grants			-	98,658
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			-	98,658
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education_Grants for Infants and Families	84.181	H181A180024	-	19,565
Special Education_Grants for Infants and Families	84.181	H181A190024	-	30,361
Total Special Education_Grants for Infants and Families			-	49,926
TOTAL U.S. DEPARTMENT OF EDUCATION			-	49,926
U.S. DEPARTMENT OF THE TREASURY				
<i>Passed Through the Supreme Court of Ohio</i>				
COVID-19 Coronavirus Relief Fund	21.019	HB481-CRF-Local	-	7,730
COVID-19 Coronavirus Relief Fund (Direct)	21.019	N/A	-	3,644,044
Total Coronavirus Relief Fund			-	3,651,774
TOTAL U.S. DEPARTMENT OF THE TREASURY			-	3,651,774
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 478,335	\$ 12,477,282

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, 2020**

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's) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from 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, except WIA/WIOA Youth Activities (CFDA 17.259) expenditures passed through to Goodwill Industries are presented on an accrual basis.

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

NOTE E - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the 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) with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2020 is \$12,039.

MARION COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020
(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.

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, 2020, 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 24, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statements. 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 24, 2021

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215-3506
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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, 2020. 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, 2020.

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, 2020, 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 24, 2021, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 24, 2021. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

August 24, 2021

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MARION COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA # 21.019 - COVID-19 Coronavirus Relief Fund CFDA # 93.563 - Child Support Enforcement Medicaid Cluster
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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MARION COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2020

INTRODUCTORY SECTION





MARION COUNTY, OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020
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Joan M. Kasotis Marion County Auditor



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e-mail: auditor@co.marion.oh.us
website: www.co.marion.oh.us/auditor

June 24, 2021

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 for the year ended December 31, 2020. The Comprehensive Annual Financial Report 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, 2020. The Independent Auditor's Report is located at the front of the financial section of this report.

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

PROFILE OF MARION COUNTY

Formed by an Act of the Ohio General Assembly on May 1, 1824, the County was named for General Francis Marion of Revolutionary War fame. Marion County encompasses fifteen townships, seven villages, and one city; covers 409 square miles; and has an estimated population of 65,093 in 2020.

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

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

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

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	59.07%
Agricultural	15.39
Commercial/Industrial	15.22
Public Utility	0.10
Governmental	10.22
	<u>100.00%</u>

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

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

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

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

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

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

The County is known as the home of the 29th President of the United States, Warren G. Harding (1921-1923). Marion is one of few cities to host three sites to honor a President having The Harding Home and Museum, the Harding Memorial, and the Harding Presidential Library located within the City of Marion which draw visitors from all over the country.

The main branch of the Marion Public Library is located in the City of Marion with its 155,536 volumes, 18,883 audio-visual media, and 175,012 digital items available for download.

Marion County is the home of the Marion Correctional Institution and the North Central Correctional Institution; two state correction facilities that provide jobs for eight hundred eleven persons. Both compounds are located on Marion Williamsport Road. The North Central Correctional Institution is operated by the Management and Training Corporation. The Multi-County Corrections Center, jointly operated by Marion and Hardin Counties, retains sixty 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, 2023, for the Sheriff's department. The Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expired on September 30, 2020, is for the Central Dispatch department. The County also negotiates with the American Federation of State, County, and Municipal Employees Local 2694, whose agreement expires on February 19, 2022. The remaining full-time County employees have not elected to join a bargaining unit.

LOCAL ECONOMY

The coronavirus pandemic has dominated nearly everything in normal day to day life. This is no different for Marion County and the impact that it has had on the local economy. Our residents witnessed one of the largest COVID outbreaks in the U.S. within the correctional facilities located inside Marion County. This epidemic not only affected the inmates, but the facilities' employees and their families. We have seen the local schools struggle with trying to stay open and continue to educate the youth. Small businesses have fought to keep their doors open with all of the restrictions for social distancing and occupancy limitations. Front line health care workers have battled throughout the worst of the pandemic. The coronavirus forced Marion County to change plans for the Bicentennial which included postponing the opening of the Harding Presidential Library located in Marion.

Despite all the challenges that Marion County has seen with this pandemic, we have perceived growth in our downtown with the opening of the Center Street Market which eliminated a food desert in our town center. Marion Technical College opened a downtown campus which is the home for the Workforce Solutions program. This program expands training, employee selection, assessments, and certifications for companies. The new location also houses GED program, Aspire, the Ohio Peace Officers Training Academy, American Workforce Development Capital, and Marion Made.

Ohio Health Heart Failure Clinic opened in city center Marion in the spring of 2020 bringing physical exams and drug screening for employers, a walk-in-lab, and x-ray services for patients, along with the physical therapy for heart patients.

LONG-TERM FINANCIAL PLANNING

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

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

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

The Marion Industrial Center was sold to Jaguar Transport Holdings out of Joplin, Missouri. This location has eight miles of rail infrastructure, 1.55 million square feet of distribution facilities, rail switching and railcar maintenance services, 3PL services, trans loading operations, and over five hundred eleven acres of industrial-zoned land with two hundred additional acres zoned for further development. The property currently hosts fifty companies. Plans are to change the name of the facility to Marion Industrial Rail Park to emphasize a focus on the rail infrastructure.

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 for the year ended December 31, 2019. 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 Comprehensive Annual Financial Report 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 Comprehensive Annual Financial Report. Planning, coordinating, compiling and, finally, completing this report has been the responsibility of Deputy Auditor, Gina Beard. I gratefully acknowledge her contributions as well as those of the other members of the Auditor's staff, including Karen Spencer, Angela Smith, Angela Claypool, and Sherri Tackett.

Respectfully submitted,

Joan M. Kasotis

Joan M. Kasotis
Marion County Auditor

MARION COUNTY, OHIO

Elected and Appointed Officials

December 31, 2020

COMMISSIONERS

Paul Andrew Appelfeller
Kenneth Stiverson
Kerr Murray

AUDITOR

Joan M. Kasotis

TREASURER

Janet Draper

RECORDER

Deborah Miller

COMMON PLEAS JUDGE/GENERAL DIVISION

William Finnegan
(assigned)

COMMON PLEAS JUDGE/GENERAL DIVISION

Warren Edwards

COMMON PLEAS JUDGE/FAMILY COURT DIVISION

Larry N. Heiser

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
(term expired January 3, 2021)
Matt A. Bayles
(term started January 4, 2021)

AGENCY AND DEPARTMENTS HEADS

BOARD OF ELECTIONS

Cynthia Price

SANITARY ENGINEER

Phil Wright

CHILDREN SERVICES

Jacqueline Ringer

JOB AND FAMILY SERVICES

Roxane Somerlot

COMMUNITY MENTAL HEALTH

Bradley Decamp

DEVELOPMENTAL DISABILITIES

Cheryl Plaster

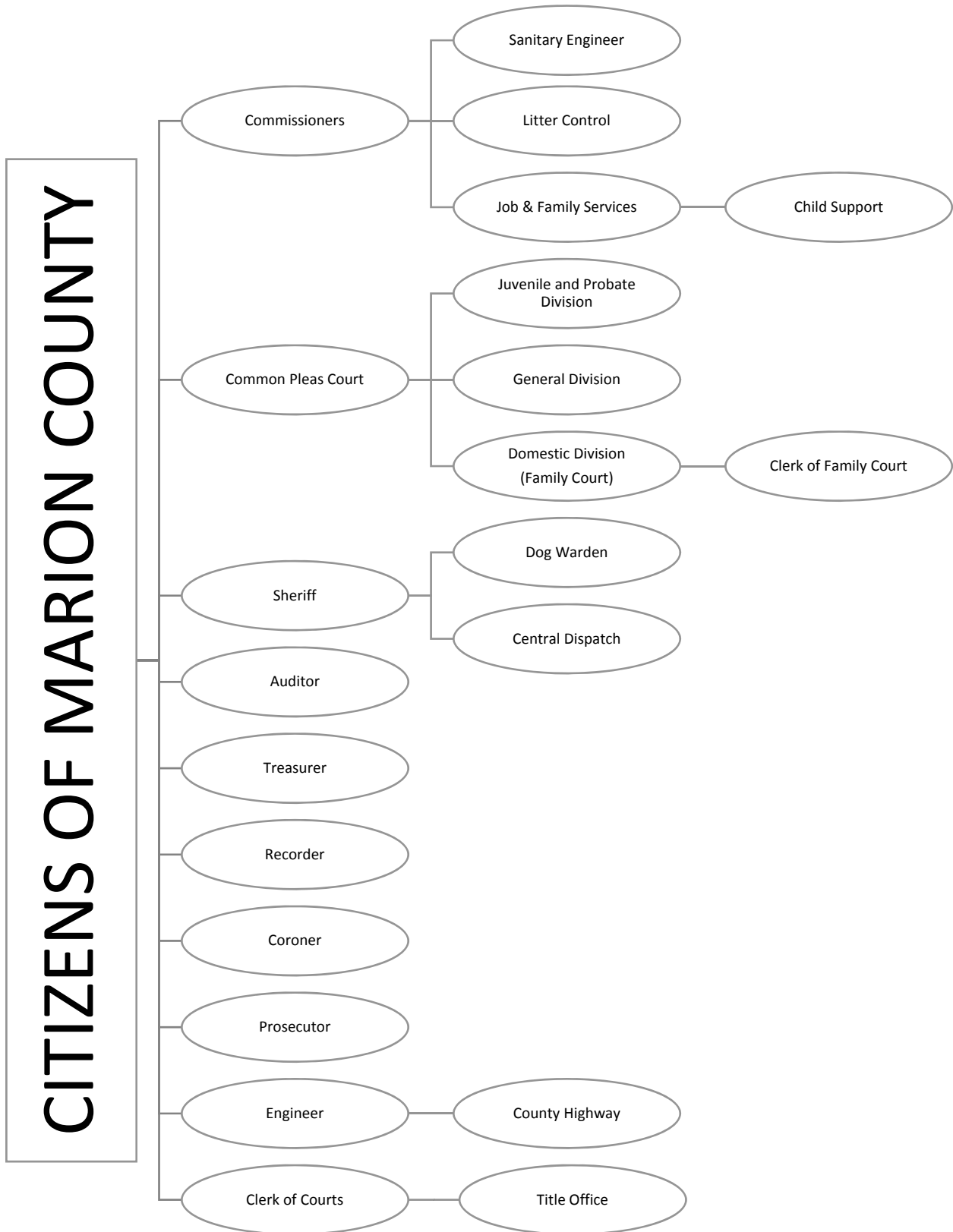
LITTER CONTROL

Angela Carbetta

VETERANS SERVICE

Brandon Irving

MARION COUNTY GOVERNMENT ORGANIZATIONAL CHART



Offices and Appointed Boards

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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Marion County
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

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, 2020, 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 the County, as of December 31, 2020, 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 25 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. 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 24, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 24, 2021

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MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2020
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, 2020. 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 2020. 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, 2020
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, 2020
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2020 and 2019.

Table 1
Net Position

	Governmental Activities		Business-Type Activity		Total	
	2020	2019	2020	2019	2020	2019
<u>Assets</u>						
Current and Other Assets	\$63,787,387	\$55,930,825	\$3,662,219	\$4,032,331	\$67,449,606	\$59,963,156
Net Pension Asset	217,567	128,364	5,652	3,293	223,219	131,657
Capital Assets, Net	78,043,300	78,996,263	6,520,359	6,517,423	84,563,659	85,513,686
Total Assets	<u>142,048,254</u>	<u>135,055,452</u>	<u>10,188,230</u>	<u>10,553,047</u>	<u>152,236,484</u>	<u>145,608,499</u>
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	165,491	186,170	0	0	165,491	186,170
Pension	4,163,814	11,090,546	196,110	481,558	4,271,866	11,373,447
OPEB	2,848,823	1,372,818	135,965	157,281	2,922,752	1,407,228
Total Deferred Outflows of Resources	<u>7,178,128</u>	<u>12,649,534</u>	<u>332,075</u>	<u>638,839</u>	<u>7,360,109</u>	<u>12,966,845</u>
<u>Liabilities</u>						
Current and Other Liabilities	2,792,705	2,843,392	73,028	377,941	2,865,733	3,221,333
Long-Term Liabilities						
Pension	26,260,002	37,289,520	682,076	956,141	26,942,078	38,245,661
OPEB	17,890,099	17,276,825	464,678	442,996	18,354,777	17,719,821
Other Amounts	9,785,846	10,348,798	1,016,092	1,050,452	10,801,938	11,399,250
Total Liabilities	<u>56,728,652</u>	<u>67,758,535</u>	<u>2,235,874</u>	<u>2,827,530</u>	<u>58,964,526</u>	<u>70,586,065</u>
<u>Deferred Inflows of Resources</u>						
Pension	6,342,524	1,096,793	147,757	16,077	6,402,223	914,213
OPEB	2,964,935	423,603	68,769	1,965	2,971,668	302,697
Other Amounts	11,081,684	10,875,567	0	0	11,081,684	10,875,567
Total Deferred Inflows of Resources	<u>20,389,143</u>	<u>12,395,963</u>	<u>216,526</u>	<u>18,042</u>	<u>20,455,575</u>	<u>12,092,477</u>
<u>Net Position</u>						
Net Investment in Capital Assets	72,124,890	72,224,759	5,600,148	5,205,130	77,725,038	77,429,889
Restricted	32,422,627	28,125,130	0	0	32,422,627	28,125,130
Unrestricted (Deficit)	(32,438,930)	(32,799,401)	2,467,757	3,141,184	(29,971,173)	(29,658,217)
Total Net Position	<u>\$72,108,587</u>	<u>\$67,550,488</u>	<u>\$8,067,905</u>	<u>\$8,346,314</u>	<u>\$80,176,492</u>	<u>\$75,896,802</u>

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

The net pension liability (asset) and the net OPEB liability reported by the County at December 31, 2020, is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange", that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement system to provide health care to eligible benefit recipients. The retirement system may allocate a portion of the employer contribution to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

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

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

Pension/OPEB changes noted in the above table reflect an overall 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 the increase in the net OPEB liability represents the County's proportionate share of the unfunded benefits.

For governmental activities, the increase in current and other assets was primarily due to an increase in cash and cash equivalents. This increase can be attributed to the receipt of CARE Act resources, reimbursements from the Bureau of Workers' Compensation, an increase in gas tax revenues (the State increased the amount of taxes paid at the pump for gasoline and a portion of this was distributed to local governments), additional grant funding (for the Sheriff, Family Court, and Common Pleas Court), the receipt of the first year collection on a levy for children services, and a decrease in costs for the department of developmental disabilities as this department is transitioning services to private providers per a federal mandate. The decrease in other long-term liabilities represents scheduled debt retirement.

For the business-type activity, the decrease in current and other assets was due to a modest decrease in cash and cash equivalents and a decrease in receivables from other governments. In the prior year, the County had a receivable from the Ohio Public Works commission for a digester and grit renovation project. The decrease in current and other liabilities was also related to this project as there were payables outstanding at the end of the prior year.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Table 2 reflects the change in net position for 2020 and 2019.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2020	2019	2020	2019	2020	2019
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$5,858,330	\$6,536,709	\$1,264,167	\$1,205,649	\$7,122,497	\$7,742,358
Operating Grants, Contributions, and Interest	26,626,480	22,443,693	0	0	26,626,480	22,443,693
Capital Grants and Contributions	662,437	166,923	40,806	259,194	703,243	426,117
Total Program Revenues	33,147,247	29,147,325	1,304,973	1,464,843	34,452,220	30,612,168
General Revenues						
Property Taxes	10,269,512	8,495,323	0	0	10,269,512	8,495,323
Payment in Lieu of Taxes	630,850	570,198	0	0	630,850	570,198
Sales Taxes	12,961,891	12,524,928	0	0	12,961,891	12,524,928
Grants and Entitlements	2,203,313	2,311,344	0	0	2,203,313	2,311,344
Interest	658,463	1,039,441	1,712	1,750	660,175	1,041,191
Other	4,119,758	3,688,579	54,202	19,730	4,173,960	3,708,309
Total General Revenues	30,843,787	28,629,813	55,914	21,480	30,899,701	28,651,293
Total Revenues	63,991,034	57,777,138	1,360,887	1,486,323	65,351,921	59,263,461
<u>Program Expenses</u>						
General Government						
Legislative and Executive	13,130,717	13,794,840	0	0	13,130,717	13,794,840
Judicial	4,593,620	4,588,205	0	0	4,593,620	4,588,205
Public Safety	12,507,386	13,369,603	0	0	12,507,386	13,369,603
Intergovernmental	3,600	3,600	0	0	3,600	3,600
Public Works	7,351,919	8,556,576	0	0	7,351,919	8,556,576
Health	5,848,611	6,596,897	0	0	5,848,611	6,596,897
Intergovernmental	11,530	11,530	0	0	11,530	11,530
Human Services	15,461,492	15,492,188	0	0	15,461,492	15,492,188
Economic Development						
Intergovernmental	186,666	197,066	0	0	186,666	197,066
Conservation and Recreation						
Intergovernmental	41,700	39,500	0	0	41,700	39,500
Interest and Fiscal Charges	295,694	310,365	0	0	295,694	310,365
Sewer District	0	0	1,639,296	1,604,151	1,639,296	1,604,151
Total Expenses	59,432,935	62,960,370	1,639,296	1,604,151	61,072,231	64,564,521
Change in Net Position	4,558,099	(5,183,232)	(278,409)	(117,828)	4,279,690	(5,301,060)
Net Position at Beginning of Year	67,550,488	72,733,720	8,346,314	8,464,142	75,896,802	81,197,862
Net Position at End of Year	\$72,108,587	\$67,550,488	\$8,067,905	\$8,346,314	\$80,176,492	\$75,896,802

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

For governmental activities, programs revenues increased almost 14 percent; however, there was a decrease in charges for services. In the prior year, there was a sale of forfeited property which caused an increase in 2019. The increase in operating grants and contributions was primarily due to CARES Act resources (the County received approximately \$3.6 million) as well as other grant resources as mentioned previously. The increase in capital grants and contributions was the result of receiving Issue I moneys for bridge replacement as well as a contribution from American Electric Power. The most significant change for general revenues was the increase in property tax revenue resulting from the first year collection on the children services levy. There was also an increase in sales tax revenue despite the pandemic and other revenue increased from the Bureau of Workers' Compensation reimbursements. The overall decrease in expenses was primarily due to a decrease in the total pension/OPEB expense from the prior year (the expense decreased approximately \$4 million).

For the business-type activity, the decrease in capital grants and contributions is due to resources received from the Ohio Public Works Commission in the prior year for the digester and grit renovation project.

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	
	2020	2019	2020	2019
General Government				
Legislative and Executive	\$13,130,717	\$13,794,840	\$10,013,765	\$10,794,741
Judicial	4,593,620	4,588,205	2,849,660	3,176,140
Public Safety	12,507,386	13,369,603	3,622,817	7,513,409
Intergovernmental	3,600	3,600	3,600	3,600
Public Works	7,351,919	8,556,576	250,934	2,516,239
Health	5,848,611	6,596,897	4,493,558	4,470,577
Intergovernmental	11,530	11,530	11,530	11,530
Human Services	15,461,492	15,492,188	4,515,764	4,779,878
Economic Development				
Intergovernmental	186,666	197,066	186,666	197,066
Conservation and Recreation				
Intergovernmental	41,700	39,500	41,700	39,500
Interest and Fiscal Charges	295,694	310,365	295,694	310,365
Total Expenses	\$59,432,935	\$62,960,370	\$26,285,688	\$33,813,045

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

For 2020, 44 percent of the costs for services provided by the County were paid for by general revenues (54 percent in 2019). This change was due to COVID relief moneys received in 2020. 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, 23 and 20 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 71 percent of its funding through charges for services and various operating and capital grants and contributions. The public works program was substantially funded through program revenues. Public works expenses are provided for through operating and capital grants. Generally, the remainder of public works costs are provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

Fund balance increased approximately 47 percent in the General Fund. There was a modest increase in revenues from the workers' compensation refunds and additional grant funding. However, there was a substantial decrease in expenditures, primarily in the public safety program as a portion of the salary costs were paid from CARES Act resources (paid from the Coronavirus Relief Fund).

Revenues and expenditures were fairly similar to the prior year for the Job and Family Services Fund with modest increases to both revenues and expenditures. There was a slight decrease in fund balance.

There was an increase in fund balance in the Motor Vehicle Gasoline Tax Fund. Revenues increased due to the State increasing the gas tax and expenditures decreased as road and bridge projects were impacted by the effect of the pandemic.

Fund balance increased in the Children Services Fund due to the first collection on the new property tax levy as well as additional grant funding.

There was a 13 percent increase in fund balance in the Developmental Disabilities Fund. There were decreases in both revenues and expenditures as this some of the services are being transitioned to private providers in accordance with federal mandates.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

The change in fund balance in the Sewer District Fund was not significant.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

BUDGETARY HIGHLIGHTS

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

The County's most significant budgeted fund is the General Fund. For revenues, the most significant change from the original budget to the final budget was to increase other revenue based on the estimated reimbursements from workers' compensation. Changes from the final budget to actual revenues were not significant. For expenditures, the most significant change from the original budget to the final budget was due to a reduction in the public safety program to reflect costs that would be paid from CARES Act resources. Changes from the final budget to actual expenditures were due to conservative budgeting.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2020, was \$72,124,890 and \$5,600,148, 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 completion of construction at the Marion County administration building and renovations to the Executive Drive building, road and bridge improvements, and vehicles. Disposals were primarily replaced roads and bridges. For the business-type activity, the primary addition was for the completion of the SD #7 Digester construction. There were no disposals. Additional information regarding the County's capital assets can be found in Note 11 to the basic financial statements.

Debt - At December 31, 2020, the County's outstanding debt included \$8,450,060 in general obligation bonds and \$343,684 in Ohio Public Works Commission (OPWC) loans. Of this amount, \$970,382 will be repaid from the business-type activity.

The County's bond rating is Aa3.

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

CURRENT ISSUES

Community leaders look to bounce back from 2020 with a strong 2021 as many new businesses and establishments are set to open throughout the year. To help encourage the growth of downtown and attract the public, City Council approved to reduce traffic to one lane in each direction permanently between Center Street and Church Street adding additional diagonal parking to help bring community members to the city center businesses.

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

REQUEST FOR INFORMATION

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

Marion County, Ohio
Statement of Net Position
December 31, 2020

	Governmental Activities	Business-Type Activity*	Total*
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$38,565,147	\$3,305,673	\$41,870,820
Cash and Cash Equivalents in Segregated Accounts	28,635	0	28,635
Cash and Cash Equivalents with Fiscal Agent	2,864,311	0	2,864,311
Accounts Receivable	49,434	330,273	379,707
Sales Taxes Receivable	3,435,411	0	3,435,411
Accrued Interest Receivable	87,696	0	87,696
Due from Other Governments	6,187,352	29,017	6,216,369
Internal Balances	2,744	(2,744)	0
Prepaid Items	154,021	0	154,021
Property Taxes Receivable	11,623,954	0	11,623,954
Payment in Lieu of Taxes Receivable	602,840	0	602,840
Special Assessments Receivable	185,842	0	185,842
Net Pension Asset	217,567	5,652	223,219
Nondepreciable Capital Assets	13,512,256	177,568	13,689,824
Depreciable Capital Assets, Net	64,531,044	6,342,791	70,873,835
Total Assets	142,048,254	10,188,230	152,236,484
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	165,491	0	165,491
Pension	4,163,814	196,110	4,271,866
OPEB	2,848,823	135,965	2,922,752
Total Deferred Outflows of Resources	7,178,128	332,075	7,360,109
<u>Liabilities</u>			
Accrued Wages Payable	668,087	15,234	683,321
Accounts Payable	935,270	50,021	985,291
Contracts Payable	98,085	0	98,085
Due to Other Governments	401,191	6,827	408,018
Employee Withholding Payable	656,509	0	656,509
Retainage Payable	13,497	0	13,497
Unearned Revenue	173	0	173
Accrued Interest Payable	19,893	946	20,839
Long-Term Liabilities			
Due Within One Year	1,315,326	186,451	1,501,777
Due in More Than One Year			0
Net Pension Liability	26,260,002	682,076	26,942,078
Net OPEB Liability	17,890,099	464,678	18,354,777
Other Amounts Due in More Than One Year	8,470,520	829,641	9,300,161
Total Liabilities	56,728,652	2,235,874	58,964,526
<u>Deferred Inflows of Resources</u>			
Property Taxes	10,478,844	0	10,478,844
Payment in Lieu of Taxes	602,840	0	602,840
Pension	6,342,524	147,757	6,402,223
OPEB	2,964,935	68,769	2,971,668
Total Deferred Inflows of Resources	20,389,143	216,526	20,455,575

(continued)

Marion County, Ohio
Statement of Net Position (continued)
December 31, 2020

	<u>Governmental Activities</u>	<u>Business-Type Activity*</u>	<u>Total*</u>
<u>Net Position</u>			
Net Investment in Capital Assets	\$72,124,890	\$5,600,148	\$77,725,038
Restricted for:			
Capital Projects	3,194,608	0	3,194,608
Public Safety	3,874,963	0	3,874,963
Public Works	8,016,733	0	8,016,733
Health	9,266,013	0	9,266,013
Human Services	5,900,612	0	5,900,612
Other Purposes	2,169,698	0	2,169,698
Unrestricted (Deficit)	<u>(32,438,930)</u>	<u>2,467,757</u>	<u>(29,971,173)</u>
Total Net Position	<u>\$72,108,587</u>	<u>\$8,067,905</u>	<u>\$80,176,492</u>

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

See accompanying notes to the basic financial statements

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Marion County, Ohio
Statement of Activities
For the Year Ended December 31, 2020

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$13,130,717	\$2,985,298	\$131,654	\$0
Judicial	4,593,620	922,083	821,877	0
Public Safety	12,507,386	1,238,813	7,645,756	0
Intergovernmental	3,600	0	0	0
Public Works	7,351,919	219,887	6,263,518	617,580
Health	5,848,611	168,198	1,156,609	30,246
Intergovernmental	11,530	0	0	0
Human Services	15,461,492	324,051	10,607,066	14,611
Economic Development				
Intergovernmental	186,666	0	0	0
Conservation and Recreation				
Intergovernmental	41,700	0	0	0
Interest and Fiscal Charges	295,694	0	0	0
Total Governmental Activities	59,432,935	5,858,330	26,626,480	662,437
<u>Business-Type Activity</u>				
Sewer District	1,639,296	1,264,167	0	40,806
Total	\$61,072,231	\$7,122,497	\$26,626,480	\$703,243

General Revenues

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

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position

<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
(\$10,013,765)	\$0	(\$10,013,765)
(2,849,660)	0	(2,849,660)
(3,622,817)	0	(3,622,817)
(3,600)	0	(3,600)
(250,934)	0	(250,934)
(4,493,558)	0	(4,493,558)
(11,530)	0	(11,530)
(4,515,764)	0	(4,515,764)
(186,666)	0	(186,666)
0		
(41,700)	0	(41,700)
(295,694)	0	(295,694)
<u>(26,285,688)</u>	<u>0</u>	<u>(26,285,688)</u>
<u>0</u>	<u>(334,323)</u>	<u>(334,323)</u>
<u>(26,285,688)</u>	<u>(334,323)</u>	<u>(26,620,011)</u>
2,551,622	0	2,551,622
896,341	0	896,341
2,810,789	0	2,810,789
295,979	0	295,979
2,997,708	0	2,997,708
717,073	0	717,073
630,850	0	630,850
12,961,891	0	12,961,891
2,203,313	0	2,203,313
658,463	1,712	660,175
<u>4,119,758</u>	<u>54,202</u>	<u>4,173,960</u>
<u>30,843,787</u>	<u>55,914</u>	<u>30,899,701</u>
4,558,099	(278,409)	4,279,690
<u>67,550,488</u>	<u>8,346,314</u>	<u>75,896,802</u>
<u>\$72,108,587</u>	<u>\$8,067,905</u>	<u>\$80,176,492</u>

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2020

	<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	\$11,077,131	\$791,235	\$5,215,454
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	27,845	0	0
Sales Taxes Receivable	3,435,411	0	0
Accrued Interest Receivable	87,696	0	0
Due from Other Governments	1,060,461	19,634	2,705,672
Interfund Receivable	978,251	0	133
Prepaid Items	154,021	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	286,733	0	0
Property Taxes Receivable	2,966,372	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$20,073,921</u>	<u>\$810,869</u>	<u>\$7,921,259</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$315,518	\$84,768	\$52,195
Accounts Payable	262,059	138,220	71,937
Contracts Payable	42,098	0	0
Due to Other Governments	206,257	58,370	25,038
Interfund Payable	7,475	15,231	18,029
Employee Withholding Payable	656,509	0	0
Retainage Payable	0	0	0
Unearned Revenue	0	0	0
Accrued Interest Payable	0	0	0
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>1,489,916</u>	<u>296,589</u>	<u>167,199</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes	2,651,507	0	0
Payment in Lieu of Taxes	0	0	0
Unavailable Revenue	3,454,915	0	2,302,719
	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	<u>6,106,422</u>	<u>0</u>	<u>2,302,719</u>
<u>Fund Balances</u>			
Nonspendable	868,487	0	0
Restricted	0	514,280	5,451,341
Assigned	5,700,643	0	0
Unassigned (Deficit)	5,908,453	0	0
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>12,477,583</u>	<u>514,280</u>	<u>5,451,341</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$20,073,921</u>	<u>\$810,869</u>	<u>\$7,921,259</u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$3,372,339	\$5,852,274	\$11,969,981	\$38,278,414
23,591	0	5,044	28,635
0	2,864,311	0	2,864,311
17,502	4,026	61	49,434
0	0	0	3,435,411
0	0	0	87,696
460,469	204,166	1,736,950	6,187,352
6,826	0	4,427	989,637
0	0	0	154,021
0	0	0	286,733
3,257,200	3,208,202	2,192,180	11,623,954
0	0	602,840	602,840
0	0	185,842	185,842
<u>\$7,137,927</u>	<u>\$12,132,979</u>	<u>\$16,697,325</u>	<u>\$64,774,280</u>
\$52,151	\$48,988	\$114,467	\$668,087
286,862	56,107	120,085	935,270
0	0	55,987	98,085
26,363	27,729	57,434	401,191
13,618	18,117	914,423	986,893
0	0	0	656,509
0	0	13,497	13,497
0	0	173	173
0	0	7,829	7,829
<u>378,994</u>	<u>150,941</u>	<u>1,283,895</u>	<u>3,767,534</u>
2,937,843	2,914,527	1,974,967	10,478,844
0	0	602,840	602,840
<u>762,686</u>	<u>450,440</u>	<u>1,589,879</u>	<u>8,560,639</u>
<u>3,700,529</u>	<u>3,364,967</u>	<u>4,167,686</u>	<u>19,642,323</u>
0	0	0	868,487
3,058,404	8,617,071	10,121,178	27,762,274
0	0	1,384,225	7,084,868
0	0	(259,659)	5,648,794
<u>3,058,404</u>	<u>8,617,071</u>	<u>11,245,744</u>	<u>41,364,423</u>
<u>\$7,137,927</u>	<u>\$12,132,979</u>	<u>\$16,697,325</u>	<u>\$64,774,280</u>

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Marion County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2020

Total Governmental Fund Balances \$41,364,423

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 78,043,300

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	87	
Sales Taxes Receivable	2,366,026	
Accrued Interest Receivable	59,132	
Due from Other Governments	4,804,442	
Delinquent Property Taxes Receivable	1,145,110	
Special Assessments Receivable	185,842	
		8,560,639

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 165,491

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

Accrued Interest Payable	(12,064)	
General Obligation Bonds Payable	(7,759,442)	
Ohio Public Works Commission Loans Payable	(63,920)	
Compensated Absences Payable	(1,962,484)	
		(9,797,910)

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	217,567	
Deferred Outflows - Pension	4,163,814	
Deferred Inflows - Pension	(6,342,524)	
Net Pension Liability	(26,260,002)	
Deferred Outflows - OPEB	2,848,823	
Deferred Inflows - OPEB	(2,964,935)	
Net OPEB Liability	(17,890,099)	
		(46,227,356)

Net Position of Governmental Activities \$72,108,587

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, 2020

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Revenues</u>			
Property Taxes	\$2,545,101	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	12,823,044	0	0
Special Assessments	0	0	0
Charges for Services	3,321,408	267,555	40,028
Licenses and Permits	3,860	0	0
Fines and Forfeitures	135,215	0	6,679
Intergovernmental	3,187,930	5,146,663	5,692,955
Interest	771,137	0	2,160
Other	2,360,498	30,151	128,534
Total Revenues	<u>25,148,193</u>	<u>5,444,369</u>	<u>5,870,356</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	10,858,317	0	0
Judicial	3,863,112	0	0
Public Safety	3,512,703	0	0
Intergovernmental	3,600	0	0
Public Works	15,610	0	4,535,653
Health	238,456	0	0
Intergovernmental	11,530	0	0
Human Services	402,784	5,752,063	0
Economic Development			
Intergovernmental	186,666	0	0
Conservation and Recreation			
Intergovernmental	41,700	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>19,134,478</u>	<u>5,752,063</u>	<u>4,535,653</u>
Excess of Revenues Over (Under) Expenditures	<u>6,013,715</u>	<u>(307,694)</u>	<u>1,334,703</u>
<u>Other Financing Sources (Uses)</u>			
Transfers - In	0	156,327	0
Transfers - Out	(2,001,907)	0	0
Total Other Financing Sources (Uses)	<u>(2,001,907)</u>	<u>156,327</u>	<u>0</u>
Changes in Fund Balances	4,011,808	(151,367)	1,334,703
Fund Balances Beginning of Year	<u>8,465,775</u>	<u>665,647</u>	<u>4,116,638</u>
Fund Balances End of Year	<u>\$12,477,583</u>	<u>\$514,280</u>	<u>\$5,451,341</u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$2,991,922	\$2,806,789	\$1,905,410	\$10,249,222
0	0	630,850	630,850
0	0	0	12,823,044
0	0	128,327	128,327
56,496	0	1,377,563	5,063,050
0	0	156,709	160,569
0	0	324,075	465,969
4,533,083	1,105,667	9,531,406	29,197,704
0	0	966	774,263
95,770	685,133	809,203	4,109,289
<u>7,677,271</u>	<u>4,597,589</u>	<u>14,864,509</u>	<u>63,602,287</u>
0	0	1,218,168	12,076,485
0	0	466,464	4,329,576
0	0	7,717,586	11,230,289
0	0	0	3,600
0	0	1,120,865	5,672,128
0	3,621,696	1,594,617	5,454,769
0	0	0	11,530
6,626,640	0	1,993,409	14,774,896
0	0	0	186,666
0	0	0	41,700
0	0	1,227,143	1,227,143
0	0	617,905	617,905
0	0	315,913	315,913
<u>6,626,640</u>	<u>3,621,696</u>	<u>16,272,070</u>	<u>55,942,600</u>
<u>1,050,631</u>	<u>975,893</u>	<u>(1,407,561)</u>	<u>7,659,687</u>
0	0	1,845,580	2,001,907
0	0	0	(2,001,907)
<u>0</u>	<u>0</u>	<u>1,845,580</u>	<u>0</u>
1,050,631	975,893	438,019	7,659,687
<u>2,007,773</u>	<u>7,641,178</u>	<u>10,807,725</u>	<u>33,704,736</u>
<u>\$3,058,404</u>	<u>\$8,617,071</u>	<u>\$11,245,744</u>	<u>\$41,364,423</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, 2020

Changes in Fund Balances - Total Governmental Funds \$7,659,687

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

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

Capital Outlay - Construction in Progress	241,333	
Capital Outlay - Depreciable Capital Assets	1,816,773	
Capital Contributions - Depreciable Capital Assets	348,066	
Depreciation	<u>(3,207,784)</u>	(801,612)

The cost 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. (151,351)

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

Delinquent Property Taxes	20,290	
Sales Taxes	138,847	
Special Assessments	44,843	
Charges for Services	(164)	
Fines and Forfeitures	(4,264)	
Intergovernmental	(121,825)	
Interest	(113,024)	
Other	<u>75,978</u>	40,681

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	615,000	
Ohio Public Works Commission Loans Payable	<u>2,905</u>	617,905

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	764	
Amortization of Premium	40,134	
Amortization of Deferred Charge on Refunding	<u>(20,679)</u>	20,219

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. (95,087)

(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, 2020

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	(\$3,777,051)	
OPEB	<u>(1,695,040)</u>	(5,472,091)

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

Pension	2,723,309	
OPEB	<u>16,439</u>	<u>2,739,748</u>

Change in Net Position of Governmental Activities		<u><u>\$4,558,099</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,507,700	\$2,507,700	\$2,539,834	\$32,134
Sales Taxes	12,200,000	12,200,000	12,768,414	568,414
Charges for Services	3,116,731	3,239,283	3,305,527	66,244
Licenses and Permits	2,900	2,900	3,860	960
Fines and Forfeitures	183,500	183,500	136,881	(46,619)
Intergovernmental	2,816,695	3,136,395	3,158,768	22,373
Interest	753,000	753,000	727,017	(25,983)
Other	2,230,319	3,248,564	2,395,062	(853,502)
Total Revenues	23,810,845	25,271,342	25,035,363	(235,979)
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	11,771,407	11,967,465	11,068,702	898,763
Judicial	4,182,417	4,319,707	4,006,042	313,665
Public Safety	7,467,323	3,865,333	3,551,671	313,662
Public Works	24,605	24,605	19,247	5,358
Health	240,100	240,100	234,800	5,300
Human Services	615,291	580,616	432,952	147,664
Intergovernmental	241,696	243,896	243,496	400
Total Expenditures	24,542,839	21,241,722	19,556,910	1,684,812
Excess of Revenues Over (Under) Expenditures	(731,994)	4,029,620	5,478,453	1,448,833
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	305,808	305,808
Advances - Out	0	0	(851,016)	(851,016)
Transfers - Out	(1,658,105)	(2,002,143)	(2,001,907)	236
Total Other Financing Sources (Uses)	(1,658,105)	(2,002,143)	(2,547,115)	(544,972)
Changes in Fund Balance	(2,390,099)	2,027,477	2,931,338	903,861
Fund Balance Beginning of Year	3,826,948	3,826,948	3,826,948	0
Prior Year Encumbrances Appropriated	719,476	719,476	719,476	0
Fund Balance End of Year	\$2,156,325	\$6,573,901	\$7,477,762	\$903,861

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$364,000	\$364,000	\$267,555	(\$96,445)
Intergovernmental	8,414,000	8,536,841	5,150,448	(3,386,393)
Other	33,638	34,278	30,151	(4,127)
	<u>8,811,638</u>	<u>8,935,119</u>	<u>5,448,154</u>	<u>(3,486,965)</u>
<u>Expenditures</u>				
Current				
Human Services	9,046,548	6,520,237	6,128,725	391,512
Excess of Revenues Over (Under) Expenditures	(234,910)	2,414,882	(680,571)	(3,095,453)
<u>Other Financing Sources</u>				
Transfers - In	291,862	300,000	156,327	(143,673)
Changes in Fund Balance	56,952	2,714,882	(524,244)	(3,239,126)
Fund Balance Beginning of Year	647,076	647,076	647,076	0
Prior Year Encumbrances Appropriated	225,468	225,468	225,468	0
Fund Balance End of Year	<u>\$929,496</u>	<u>\$3,587,426</u>	<u>\$348,300</u>	<u>(\$3,239,126)</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$40,000	\$40,000	\$43,442	\$3,442
Fines and Forfeitures	6,000	6,000	6,900	900
Intergovernmental	5,414,116	5,414,116	5,732,869	318,753
Interest	1,100	1,100	1,992	892
Other	884	31,572	128,800	97,228
Total Revenues	5,462,100	5,492,788	5,914,003	421,215
<u>Expenditures</u>				
Current				
Public Works	6,462,100	6,462,100	5,191,599	1,270,501
Changes in Fund Balance	(1,000,000)	(969,312)	722,404	1,691,716
Fund Balance Beginning of Year	3,793,698	3,793,698	3,793,698	0
Fund Balance End of Year	<u>\$2,793,698</u>	<u>\$2,824,386</u>	<u>\$4,516,102</u>	<u>\$1,691,716</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,968,664	\$2,968,664	\$2,984,137	\$15,473
Charges for Services	26,000	26,000	55,596	29,596
Intergovernmental	3,287,984	3,287,984	4,559,448	1,271,464
Other	304,000	321,823	68,154	(253,669)
Total Revenues	6,586,648	6,604,471	7,667,335	1,062,864
<u>Expenditures</u>				
Current				
Human Services	6,970,674	7,606,145	7,248,773	357,372
Changes in Fund Balance	(384,026)	(1,001,674)	418,562	1,420,236
Fund Balance Beginning of Year	2,006,155	2,006,155	2,006,155	0
Prior Year Encumbrances Appropriated	227,356	227,356	227,356	0
Fund Balance End of Year	<u>\$1,849,485</u>	<u>\$1,231,837</u>	<u>\$2,652,073</u>	<u>\$1,420,236</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,716,002	\$2,716,002	\$2,797,823	\$81,821
Intergovernmental	1,212,284	1,212,284	1,105,216	(107,068)
Other	370,000	606,718	685,321	78,603
Total Revenues	4,298,286	4,535,004	4,588,360	53,356
<u>Expenditures</u>				
Current				
Health	4,335,779	4,542,371	3,610,200	932,171
Changes in Fund Balance	(37,493)	(7,367)	978,160	985,527
Fund Balance Beginning of Year	3,842,853	3,842,853	3,842,853	0
Prior Year Encumbrances Appropriated	559,977	559,977	559,977	0
Fund Balance End of Year	<u>\$4,365,337</u>	<u>\$4,395,463</u>	<u>\$5,380,990</u>	<u>\$985,527</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fund Net Position
Enterprise Fund
December 31, 2020

	Sewer District
<u>Assets</u>	
<u>Current Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$3,305,673
Accounts Receivable	330,273
Due from Other Governments	29,017
Interfund Receivable	299
Total Current Assets	3,665,262
<u>Noncurrent Assets</u>	
Net Pension Asset	5,652
Nondepreciable Capital Assets	177,568
Depreciable Capital Assets, Net	6,342,791
Total Noncurrent Assets	6,526,011
Total Assets	10,191,273
<u>Deferred Outflows of Resources</u>	
Pension	201,417
OPEB	135,965
Total Deferred Outflows of Resources	337,382
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accrued Wages Payable	15,234
Accounts Payable	50,021
Due to Other Governments	6,827
Interfund Payable	3,043
Accrued Interest Payable	946
General Obligation Bonds Payable	150,000
Ohio Public Works Commission Loans Payable	17,614
Compensated Absences Payable	18,837
Total Current Liabilities	262,522
<u>Noncurrent Liabilities</u>	
General Obligation Bonds Payable	540,618
Ohio Public Works Commission Loans Payable	262,150
Net Pension Liability	682,076
Net OPEB Liability	464,678
Compensated Absences Payable	26,873
Total Long-Term Liabilities	1,976,395
Total Liabilities	2,238,917
<u>Deferred Inflows of Resources</u>	
Pension	153,064
OPEB	68,769
Total Deferred Inflows of Resources	221,833

(continued)

Marion County, Ohio
Statement of Fund Net Position (continued)
Enterprise Fund
December 31, 2020

	<u>Sewer District</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$5,600,148
Unrestricted	<u>2,467,757</u>
Total Net Position	<u><u>\$8,067,905</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, 2020

	Sewer District
<u>Operating Revenues</u>	
Charges for Services	\$1,264,167
Other	54,202
Total Operating Revenues	1,318,369
<u>Operating Expenses</u>	
Personal Services	479,745
Fringe Benefits	378,433
Materials and Supplies	62,133
Contractual Services	314,416
Depreciation	379,616
Other	8,549
Total Operating Expenses	1,622,892
Operating Loss	(304,523)
<u>Non-Operating Revenues (Expenses)</u>	
Interest Revenue	1,712
Interest Expense	(16,404)
Total Non-Operating Revenues (Expenses)	(14,692)
Loss before Contributions	(319,215)
Capital Contributions	40,806
Change in Net Position	(278,409)
Net Position Beginning of Year	8,346,314
Net Position End of Year	\$8,067,905

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2020

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,269,364
Cash Received from Other Revenues	50,445
Cash Payments for Personal Services	(467,347)
Cash Payments for Fringe Benefits	(140,905)
Cash Payments for Materials and Supplies	(57,008)
Cash Payments for Contractual Services	(632,407)
Cash Payments for Other Expenses	(8,811)
	13,331
Net Cash Provided by Operating Activities	13,331
<u>Cash Flows from Capital and Related Financing Activities</u>	
Grants (Capital Contributions)	277,681
Cash Payments for Principal on General Obligation Bonds	(150,000)
Cash Payments for Interest on General Obligation Bonds	(27,200)
Cash Payments for Principal on Ohio Public Works Commission Loans	(8,759)
OPWC Loans Issued	126,010
Acquisition of Capital Assets	(382,552)
	(164,820)
Net Cash Used for Capital and Related Financing Activities	(164,820)
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	1,712
	1,712
Net Decrease in Cash and Cash Equivalents	(149,777)
Cash and Cash Equivalents Beginning of Year	3,455,450
Cash and Cash Equivalents at End of Year	\$3,305,673

(continued)

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund (continued)
For the Year Ended December 31, 2020

	Sewer District
Reconciliation of Operating Loss	
<u>to Net Cash Provided by Operating Activities</u>	
Operating Loss	(\$304,523)
Adjustments to Reconcile Operating Loss	
<u>to Net Cash Provided by Operating Activities</u>	
Depreciation	379,616
Changes in Assets and Liabilities	
Decrease in Accounts Receivable	25,998
Increase in Due from Other Governments	(24,420)
Increase in Interfund Receivable	(138)
Increase in Net Pension Asset	(822)
Increase in Accrued Wages Payable	3,400
Increase in Accounts Payable	37,116
Decrease in Contracts Payable	(320,532)
Increase in Due to Other Governments	5,002
Decrease in Interfund Payable	(17,980)
Decrease in Retainage Payable	(29,712)
Increase in Compensated Absences Payable	8,998
Increase in Net Pension Liability	15,452
Increase in Net OPEB Liability	28,276
Decrease in Deferred Outflows - Pension	248,745
Decrease in Deferred Outflows - OPEB	126,047
Decrease in Deferred Inflows - Pension	(122,671)
Decrease in Deferred Inflows - OPEB	(44,521)
	<u>\$13,331</u>
Net Cash Provided by Operating Activities	<u>\$13,331</u>

Non-Cash Capital Transaction

At December 31, 2019, the Sewer enterprise fund had a receivable, in the amount of \$236,875, for a requested and approved reimbursement on the OPWC project.

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$11,106,457
Cash and Cash Equivalents in Segregated Accounts	1,441,283
Due from Other Governments	2,909,979
Property Taxes Receivable	49,343,447
Special Assessments Receivable	<u>3,845,516</u>
 Total Assets	 68,646,682
 <u>Liabilities</u>	
Due to Other Governments	3,287,987
 <u>Deferred Inflows of Resources</u>	
Property Taxes	<u>41,398,036</u>
 <u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$23,960,659</u></u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Change in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

<u>Additions</u>	
Intergovernmental Amounts for Other Governments	\$10,415,855
Amounts Received as Fiscal Agent	18,967,022
Amounts Received for Individuals	1,170,137
Licenses, Permits, and Fees for Other Governments	7,532,428
Fines and Forfeitures for Other Governments	106,994
Property Tax Collections for Other Governments	45,211,691
Special Assessments Collections for Other Governments	1,492,444
Sheriff Sales Collections for Others	<u>296,712</u>
 Total Additions	 <u>85,193,283</u>
<u>Deductions</u>	
Distributions of State Funds to Other Governments	6,226,400
Distributions to Other Governments	3,999,788
Distributions as Fiscal Agent	17,821,786
Distributions to Individuals	1,170,137
Licenses, Permits, and Fees Distributions to Other Governments	7,640,999
Fines and Forfeitures Distributions to Other Governments	155,475
Property Tax Distributions to Other Governments	44,389,318
Special Assessments Distributions to Other Governments	1,715,285
Sheriff Sales Distributions to Others	<u>337,454</u>
 Total Deductions	 <u>83,456,642</u>
 Net Decrease in Fiduciary Net Position	 1,736,641
 Net Position Beginning of Year	 <u>22,224,018</u>
 Net Position End of Year	 <u><u>\$23,960,659</u></u>

See accompanying notes to the basic financial statements

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Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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, 2020

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

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

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

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

Insurance Pools - The County participates in the County Risk Sharing Authority, Inc. (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 23)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

Proprietary Fund

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

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

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

Fiduciary Funds

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

Like the government-wide financial statements, the enterprise fund is accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of this fund are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

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

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

D. Basis of Accounting

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenues - Exchange and Nonexchange Transactions

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

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

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

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not yet been met because these amounts have not yet been earned.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources include a deferred charge on refunding reported on the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. This amount is deferred and amortized over the life of the old debt or the life of the new debt, whichever is shorter. For the County, deferred outflows of resources are also reported on the government-wide and enterprise fund statement of net position for pension and OPEB and explained in Notes 15 and Note 16 to the basic financial statements.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, unavailable revenue, pension, and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes sales taxes, accrued interest, intergovernmental revenues including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities on page 23. Deferred inflows of resources related to pension and OPEB are reported on the government-wide and enterprise fund statement of net position and explained in Notes 15 and 16 to the basic financial statements.

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

F. Cash and Investments

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

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

During 2020, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, federal agency securities, local government bonds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, “Certain External Investment Pools and Pool Participants”. The County measures the investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2020, 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 \$100 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 2020 was \$771,137 which includes \$701,748 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, 2020, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Restricted Assets

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

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

I. Capital Assets

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

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

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

Depreciation is computed using the straight-line method over the following useful lives:

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Deferred Charge on Refunding

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

K. Interfund Receivables/Payables

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

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

L. Compensated Absences

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

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

M. Accrued Liabilities and Long-Term Obligations

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

N. Unamortized Premiums

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

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

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

O. Net Position

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

P. Fund Balance

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. Fund balance policy established by the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2021 budget. Certain resources have also been assigned for auto title registration, capital improvements, debt service, and for other miscellaneous purposes.

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Q. Operating Revenues and Expenses

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

R. Capital Contributions

Capital contributions arise from contributions of capital assets from outside sources.

S. Internal Activity

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

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

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

T. Pension/Other Postemployment Benefits (OPEB)

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

U. Estimates

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For 2020, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 83, "Certain Asset Retirement Obligations". GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

State and federal laws and regulations require the County to go through a decommissioning process if the wastewater treatment facility was to close. Through the decommissioning process, the County would be responsible for remediating any public safety issues associated with the wastewater treatment facility. The asset retirement obligation associated with the County's wastewater treatment facility cannot be estimated at this time.

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

A. Accountability

At December 31, 2020, the Ditch Drainage capital projects fund had a deficit fund balance, in the amount of \$161,395, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

B. Compliance

The Justice Reinvestment and Elections Security Grant special revenue funds had final appropriations in excess of estimated resources, in the amounts of \$22,485 and \$21,226, respectively. The County will review appropriations to ensure they are within available resources.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING (continued)

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

	Changes in Fund Balance		
	General	Job and Family Services	Motor Vehicle Gasoline Tax
GAAP Basis	\$4,011,808	(\$151,367)	\$1,334,703
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2019, Received in Cash 2020	1,530,884	23,419	440,050
Accrued 2020, Not Yet Received in Cash	(1,563,929)	(19,634)	(403,086)
Expenditure Accruals:			
Accrued 2019, Paid in Cash 2020	(590,627)	(230,316)	(124,417)
Accrued 2020, Not Yet Paid in Cash	833,407	296,589	167,199
Cash Adjustments:			
Unrecorded Activity 2019	2,408,339	0	7,307
Unrecorded Activity 2020	(2,389,452)	0	(624)
Prepaid Item	64,803	0	0
Fair Value of Investments	(98,672)	0	0
Advances - In	305,808	0	0
Advances - Out	(851,016)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(730,015)	(442,935)	(698,728)
Budget Basis	\$2,931,338	(\$524,244)	\$722,404

	Children Services	Developmental Disabilities
GAAP Basis	\$1,050,631	\$975,893
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2019, Received in Cash 2020	50,090	54,850
Accrued 2020, Not Yet Received in Cash	(41,468)	(51,427)
Expenditure Accruals:		
Accrued 2019, Paid in Cash 2020	(433,491)	(129,323)
Accrued 2020, Not Yet Paid in Cash	378,994	150,941
Cash Adjustments:		
Unrecorded Activity 2019	135,393	129,197
Unrecorded Activity 2020	(143,178)	(141,849)
Nonbudgeted Activity	(1,321)	319,313
Encumbrances Outstanding at Year End (Budget Basis)	(577,088)	(329,435)
Budget Basis	\$418,562	\$978,160

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

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,
12. Up to 2 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Except as noted above, all investments must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that they will be held to maturity.

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

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 2020, \$6,830 of the County's bank balance of \$41,975,390 was exposed to custodial credit risk because it was uninsured and uncollateralized. One of the County's financial institutions participating in the Ohio Pooled Collateral System (OPCS) was approved for a reduced floor of 50 percent that resulted in the uninsured and uncollateralized balance.

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

Investments

As of December 31, 2020, the County had the following investments:

<u>Measurement/Investment</u>	<u>Measurement Amount</u>	<u>Less Than Six Months</u>	<u>Six Months to Two Years</u>	<u>Three Years to Five Years</u>
Fair Value - Level One Inputs				
Mutual Funds	\$1,896,098	\$1,896,098	\$0	\$0
Fair Value - Level Two Inputs				
Negotiable Certificates of Deposit	5,413,548	0	1,015,142	4,398,406
Federal Home Loan Mortgage Corporation Notes	2,000,010	0	0	2,000,010
Federal Farm Credit Bank Notes	2,749,095	0	0	2,749,095
Local Government Bonds	413,547	0	0	413,547
Net Asset Value				
STAR Ohio	666,879	666,879	0	0
Total Fair Value - Level Two Inputs	<u>11,243,079</u>	<u>666,879</u>	<u>1,015,142</u>	<u>9,561,058</u>
Total Investments	<u>\$13,139,177</u>	<u>\$2,562,977</u>	<u>\$1,015,142</u>	<u>\$9,561,058</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2020. The mutual funds are measured at fair value using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

The negotiable certificates of deposit are generally insured by FDIC and/or SIPC insurance. The federal agency securities and mutual funds carry a rating of Aaa by Moodys. The local government bonds are rated A3 by Moody's. 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	\$5,413,548	41.20%
Federal Home Loan Mortgage Corporation	2,000,010	15.22
Federal Farm Credit Bank	2,749,095	20.92
Local Government Bonds	413,547	3.15

NOTE 7 - RECEIVABLES

Receivables at December 31, 2020, 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, 2020, delinquent special assessments were \$13,365.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 7 - RECEIVABLES (continued)

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

	Amount
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$7,186
Local Government	351,681
Casino Taxes	310,280
Homestead and Rollback	167,897
Grants	44,227
Charges for Services	15,458
State of Ohio	112,211
Other	51,521
Total General Fund	1,060,461
Job and Family Services	
Grants	19,634
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	85,045
Motor Vehicle License Tax	809,919
Gasoline Tax	1,807,103
Charges for Services	3,127
Fines and Forfeitures	478
Total Motor Vehicle Gasoline Tax	2,705,672
Children Services	
Homestead and Rollback	88,816
Grants	296,564
Other	75,089
Total Children Services	460,469
Developmental Disabilities	
Homestead and Rollback	149,006
Grants	55,160
Total Developmental Disabilities	204,166
Total Major Funds	4,450,402
Nonmajor Funds	
Child Support Enforcement - Grants	27,767
Senior Services - Homestead and Rollback	43,677
Mental Health - Homestead and Rollback	54,596
North Central Ohio Rehabilitation Center - Grants	739,934
Other Public Safety	
Prison Reduction - Grants	167,876
Jail Reduction - Grants	21,978
Felony Delinquent Care and Custody - Grants	199,730
Justice Reinvestment - Grants	321,820
TCAP Grant - Grants	130,012

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 7 - RECEIVABLES (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Other	
Dog and Kennel - Fines and Forfeitures	\$422
Community Development Block Grant - Grants	13,000
Law Library- Fines and Forfeitures	1,376
Marca	
Homestead and Rollback	14,762
Total Nonmajor Funds	1,736,950
Total Governmental Funds	6,187,352
Sewer District Fund	
Charges for Services	\$25,260
Other	3,757
Total Sewer District Fund	\$29,017
Custodial Funds	
Motor Vehicle License and Gasoline Tax	\$1,192,374
Municipal Permissive License Tax	81,295
Library Local Government	1,100,111
Local Government	536,199
Total Custodial Funds	\$2,909,979

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

NOTE 9 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2020 represent the collection of 2019 taxes. Real property taxes received in 2020 were levied after October 1, 2019, on the assessed values as of January 1, 2019, 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 9 - PROPERTY TAXES (continued)

Public utility property tax revenues received in 2020 represent the collection of 2019 taxes. Public utility real and tangible personal property taxes received in 2020 became a lien on December 31, 2018, were levied after October 1, 2019, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2020, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2020 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, 2020, was \$12.67 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2020 property tax receipts were based are as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$1,119,077,550
Public Utility Personal Property	127,439,690
Total Assessed Value	<u>\$1,246,517,240</u>

NOTE 10 - PAYMENT IN LIEU OF TAXES

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance 12/31/2019	Additions	Reductions	Balance 12/31/2020
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$2,114,887	\$0	\$0	\$2,114,887
Land Improvements	11,397,369	0	0	11,397,369
Construction in Progress	1,095,706	241,333	(1,337,039)	0
Total Nondepreciable Capital Assets	<u>14,607,962</u>	<u>241,333</u>	<u>(1,337,039)</u>	<u>13,512,256</u>
Depreciable Capital Assets				
Buildings	35,033,232	1,337,039	0	36,370,271
Improvements Other than Buildings	2,785,815	238,394	0	3,024,209
Roads, Bridges, Culverts, and Traffic Signals	72,167,284	1,440,597	(586,696)	73,021,185
Machinery and Equipment	2,477,969	136,360	(557)	2,613,772
Vehicles	5,911,112	349,488	0	6,260,600
Total Depreciable Capital Assets	<u>118,375,412</u>	<u>3,501,878</u>	<u>(587,253)</u>	<u>121,290,037</u>
Less Accumulated Depreciation for				
Buildings	(18,455,202)	(797,027)	0	(19,252,229)
Improvements Other than Buildings	(2,666,326)	(54,081)	0	(2,720,407)
Roads, Bridges, Culverts, and Traffic Signals	(27,060,089)	(1,777,217)	435,345	(28,401,961)
Machinery and Equipment	(2,030,751)	(120,239)	557	(2,150,433)
Vehicles	(3,774,743)	(459,220)	0	(4,233,963)
Total Accumulated Depreciation	<u>(53,987,111)</u>	<u>(3,207,784)</u>	<u>435,902</u>	<u>(56,758,993)</u>
Total Depreciable Capital Assets, Net	<u>64,388,301</u>	<u>294,094</u>	<u>(151,351)</u>	<u>64,531,044</u>
Governmental Activities Capital Assets, Net	<u>\$78,996,263</u>	<u>\$535,427</u>	<u>(\$1,488,390)</u>	<u>\$78,043,300</u>

Governmental activities accepted contributions of capital assets from outside sources, in the amount of \$348,066.

	Balance 12/31/2019	Additions	Reductions	Balance 12/31/2020
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Construction in Progress	398,205	282,932	(681,137)	0
Total Nondepreciable Capital Assets	<u>575,773</u>	<u>282,932</u>	<u>(681,137)</u>	<u>177,568</u>
Depreciable Capital Assets				
Buildings	12,202,307	681,137	0	12,883,444
Machinery and Equipment	472,949	41,920	0	514,869
Vehicles	298,525	57,700	0	356,225
Sewer Lines	3,359,713	0	0	3,359,713
Total Depreciable Capital Assets	<u>16,333,494</u>	<u>780,757</u>	<u>0</u>	<u>17,114,251</u>

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 11 - CAPITAL ASSETS (continued)

	Balance 12/31/2019	Additions	Reductions	Balance 12/31/2020
Business-Type Activity (continued)				
Less Accumulated Depreciation for				
Buildings	(\$8,573,686)	(\$260,601)	\$0	(\$8,834,287)
Machinery and Equipment	(379,516)	(28,311)	0	(407,827)
Vehicles	(194,541)	(23,508)	0	(218,049)
Sewer Lines	(1,244,101)	(67,196)	0	(1,311,297)
Total Accumulated Depreciation	(10,391,844)	(379,616)	0	(10,771,460)
Total Depreciable Capital Assets, Net	5,941,650	401,141	0	6,342,791
Business-Type Activity Capital Assets, Net	<u>\$6,517,423</u>	<u>\$684,073</u>	<u>(\$681,137)</u>	<u>\$6,520,359</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$577,512
Judicial	8,857
Public Safety	305,577
Public Works	2,038,680
Health	191,933
Human Services	85,225
Depreciation Expense - Governmental Activities	<u>\$3,207,784</u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2020, the General Fund had an interfund receivable, in the amount of \$978,251; \$12,627 from the Job and Family Services Fund, \$18,029 from the Motor Vehicle Gasoline Tax Fund, \$13,464 from the Children Services Fund, \$17,954 from the Developmental Disabilities Fund, \$913,134 from other governmental funds, and \$3,043 from the Sewer District Fund. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

The Motor Vehicle Gasoline Tax Fund had an interfund receivable, in the amount of \$133, from the Development Disabilities Fund for services provided.

The Children Services Fund has an interfund receivable, in the amount of \$6,826; \$4,222 from the General Fund and \$2,604 from the Job and Family Services Fund for services provided.

Other governmental funds had an interfund receivable, in the amount of \$4,427; \$3,253 from the General Fund; \$30 from the Developmental Disabilities Fund; and \$1,144 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES (continued)

The Sewer District Fund had an interfund receivable, in the amount of \$299; \$154 from the Children Services Fund and \$145 from other governmental funds for services provided.

Interfund receivables in the General Fund, in the amount of \$427,733, will not be received within one year.

NOTE 13 - RISK MANAGEMENT

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

<u>CORSA</u>	
Property	\$137,803,776
General Liability	1,000,000
Commercial Crime	1,000,000
Boiler and Machinery	100,000,000
Excess Liability	10,000,000
Automobile Liability	1,000,000
Law Enforcement Liability	1,000,000
Errors and Omissions	1,000,000
Cyber Liability	1,000,000

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

In 2020, 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 14 - OTHER SIGNIFICANT COMMITMENTS

The County has an outstanding contract for professional services. The following amount remains on this contract as of December 31, 2020:

Vendor	Contract Amount	Amount Paid as of 12/31/20	Outstanding Balance
Pryor Property Services	\$363,520	\$132,628	\$230,892

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2021 are as follows:

General Fund	\$730,015
Job and Family Services Fund	442,935
Motor Vehicle Gasoline Tax Fund	698,728
Children Services Fund	577,088
Developmental Disabilities Fund	329,435
Other Governmental Funds	861,855
Total	\$3,640,056

NOTE 15 - DEFINED BENEFIT PENSION PLAN

The Statewide retirement system provides both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset)/Net OPEB Liability

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

GASB Statements No. 68 and No. 75 assume the liability is solely the obligation of the employer because (1) they benefit from employee services and (2) State statute requires all funding to come from the employers. All pension contributions to date have come solely from the employer (which also includes pension costs paid in the form of withholdings from employees). The retirement system 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 system to amortize unfunded pension liabilities within thirty years. If the pension amortization period exceeds thirty years, the 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 system to provide health care to eligible benefit recipients.

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

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, public safety, and law enforcement divisions. While members in the state and local divisions may participate in all three plans, public safety and law enforcement divisions exist only within the traditional plan.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343. (See the OPERS Comprehensive Annual Financial Report referenced above for additional information including requirements for reduced and unreduced benefits.)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Group A Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Group C Members not in other groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 years
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 years	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 years	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35 years
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost of living adjustment.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

When a traditional plan benefit recipient has received benefits for twelve months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost of living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the COLA is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index capped at 3 percent.

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

Beginning in 2022, the combined plan will be consolidated under the traditional plan (defined benefit plan) and the combined plan option will no longer be available for new hires beginning in 2022.

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

	State and Local	Public Safety	Law Enforcement
2020 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0 %	**	***

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

	State and Local	Public Safety	Law Enforcement
2020 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 2020, the County's contractually required contribution was \$2,728,210 for the traditional plan, \$65,835 for the combined plan, and \$53,374 for the member-directed plan. Of these amounts, \$314,229 is reported as an intergovernmental payable for the traditional plan, \$7,257 for the combined plan, and \$4,639 for the member-directed plan.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2019. 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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	0.13630739%	0.10704658%	
Prior Measurement Date	<u>0.13964400%</u>	<u>0.11773680%</u>	
Change in Proportionate Share	<u>0.00333661%</u>	<u>0.01069022%</u>	
Proportionate Share			
Net Pension Liability	\$26,942,078	\$0	\$26,942,078
Net Pension Asset	\$0	\$223,219	\$223,219
Pension Expense	\$3,960,450	\$28,041	\$3,988,491

Pension expense for the member-directed defined contribution plan was \$53,374 for 2020. The aggregate pension expense for all pension plans was \$4,041,865 for 2020.

At December 31, 2020, 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			
Changes of Assumptions	\$1,439,021	\$23,016	\$1,462,037
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	0	15,784	15,784
County Contributions Subsequent to the Measurement Date	<u>2,728,210</u>	<u>65,835</u>	<u>2,794,045</u>
Total Deferred Outflows of Resources	<u>\$4,167,231</u>	<u>\$104,635</u>	<u>\$4,271,866</u>
Deferred Inflows of Resources			
Difference Between Expected and Actual Experience	\$340,644	\$52,404	\$393,048
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	5,374,340	28,952	5,403,292
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	<u>604,858</u>	<u>1,025</u>	<u>605,883</u>
Total Deferred Inflows of Resources	<u>\$6,319,842</u>	<u>\$82,381</u>	<u>\$6,402,223</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

\$2,794,045 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 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

Year Ending December 31,	OPERS Traditional Plan	OPERS Combined Plan	Total
2021	(\$1,076,715)	(\$12,197)	(\$1,088,912)
2022	(1,892,686)	(11,655)	(1,904,341)
2023	222,547	(3,580)	218,967
2024	(2,133,967)	(14,183)	(2,148,150)
2025	0	(998)	(998)
Thereafter	0	(968)	(968)
Total	(\$4,880,821)	(\$43,581)	(\$4,924,402)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, 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, 2019, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
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	1.4 percent simple through 2020, then 2.15 percent simple	1.4 percent simple through 2020, then 2.15 percent simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	individual entry age	individual entry age

In October 2019, the OPERS Board adopted a change in COLA for post-January 7, 2013, retirees changing it from 3 percent simple through 2018 then 2.15 percent simple to 1.4 percent simple through 2020 then 2.15 percent simple.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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

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

During 2019, 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 17.2 percent for 2019.

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 long-term expected 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. Each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, is summarized in the following table.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other Investments	13.00	4.98
Total	<u>100.00 %</u>	

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Discount Rate - The discount rate used to measure the total pension liability was 7.2 percent for the traditional and the combined plans. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for all three plans was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
County's Proportionate Share of the Net Pension Liability (Asset)			
OPERS Traditional Plan	\$44,436,209	\$26,942,078	\$11,215,372
OPERS Combined Plan	(\$134,879)	(\$223,219)	(\$286,885)

NOTE 16 - DEFINED BENEFIT OPEB PLAN

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined pension plans must have twenty or more years of qualifying Ohio service credit with a minimum age of sixty or generally thirty years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in GASB Statement No. 75. (See the OPERS Comprehensive Annual Financial Report 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 allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by the OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional and combined plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, 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. For 2020, OPERS did not allocate any employer contributions to health care for members in the traditional and combined 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 2020.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$16,866 for 2020. Of this amount, \$1,856 is reported as an intergovernmental payable.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

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, 2018, rolled forward to the measurement date of December 31, 2019, 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 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	0.13288432%
Prior Measurement Date	0.13591280%
Change in Proportionate Share	0.00302848%
Proportionate Share	
Net OPEB Liability	\$18,354,777
OPEB Expense	\$1,805,269

At December 31, 2020, 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	\$493
Changes of Assumptions	2,905,365
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	28
County Contributions Subsequent to the Measurement Date	16,866
Total Deferred Outflows of Resources	\$2,922,752
Deferred Inflows of Resources	
Difference Between Expected and Actual Experience	\$1,678,629
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	934,620
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	358,419
Total Deferred Inflows of Resources	\$2,971,668

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

\$16,866 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 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows.

Year Ending December 31,	OPERS
2021	\$209,648
2022	123,198
2023	743
2024	(399,371)
Total	(\$65,782)

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. 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	3.16 percent
Prior Measurement Date	3.96 percent
Investment Rate of Return	6 percent
Municipal Bond Rate	
Current Measurement Date	2.75 percent
Prior Measurement Date	3.31 percent
Health Care Cost Trend Rate	
Current Measurement Date	10.5 percent initial
Prior Measurement Date	3.5 percent ultimate in 2030
Prior Measurement Date	10 percent initial
Prior Measurement Date	3.25 percent ultimate in 2029
Actuarial Cost Method	individual entry age

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

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

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

During 2019, 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, if any contributions are made into the plan, contributions 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 19.7 percent for 2019.

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 benefit pension plans. Health care is a discretionary benefit. 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. Each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2019, is summarized in the following table.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other Investments	14.00	4.90
Total	<u>100.00 %</u>	

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

Discount Rate - A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of twenty year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the expected rate of return on the health care investment portfolio of 6 percent and a municipal bond rate of 2.75 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.

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 3.16 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 (2.16 percent) or one percentage point higher (4.16 percent) than the current rate.

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
County's Proportionate Share of the Net OPEB Liability	\$24,020,170	\$18,354,777	\$13,818,640

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 2020 is 10.5 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 3.5 percent in the most recent valuation.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$17,813,143	\$18,354,777	\$18,889,506

Changes Between the Measurement Date and the Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in an effort to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees as well as replacing OPERS sponsored medical plans for pre-Medicare retirees with monthly allowances similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

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

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

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

B. Health Care Benefits

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 18 - LONG-TERM OBLIGATIONS

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
Various Purpose Refunding	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			
Sd #7 Digester and Grit Renovations	2020	0	126,010
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

The County's long-term obligations activity for the year ended December 31, 2020, was as follows:

	<u>Balance 12/31/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2020</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
General Obligation Bonds					
2016 Various Purpose Refunding	\$4,350,000	\$0	\$425,000	\$3,925,000	\$440,000
Bond Premium	419,576	0	40,134	379,442	0
Courthouse Improvement	1,010,000	0	40,000	970,000	45,000
Various Purpose Bonds	2,635,000	0	150,000	2,485,000	150,000
Total General Obligation Bonds	8,414,576	0	655,134	7,759,442	635,000
Loan from Direct Borrowings					
Ohio Public Works Commission	66,825	0	2,905	63,920	5,811
Net Pension Liability	37,289,520	0	11,029,518	26,260,002	0
Net OPEB Liability	17,276,825	613,274	0	17,890,099	0
Compensated Absences	1,867,397	1,018,815	923,728	1,962,484	674,515
Total Governmental Activities	\$64,915,143	\$1,632,089	\$12,611,285	\$53,935,947	\$1,315,326
	<u>Balance 12/31/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2020</u>	<u>Due Within One Year</u>
<u>Business-Type Activity</u>					
General Obligation Bonds					
2016 Various Purpose Refunding	\$795,000	\$0	\$150,000	\$645,000	\$150,000
Bond Premium	56,227	0	10,609	45,618	0
Total General Obligation Bonds	851,227	0	160,609	690,618	150,000

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

	Balance 12/31/2019	Additions	Reductions	Balance 12/31/2020	Due Within One Year
<u>Business-Type Activity</u> (continued)					
Loans from Direct Borrowings					
Ohio Public Works Commission	\$162,513	\$126,010	\$8,759	\$279,764	\$17,614
Net Pension Liability	956,141	0	274,065	682,076	0
Net OPEB Liability	442,996	21,682	0	464,678	0
Compensated Absences	36,712	31,248	22,250	45,710	18,837
Total Business-Type Activity	<u>\$2,449,589</u>	<u>\$178,940</u>	<u>\$465,683</u>	<u>\$2,162,846</u>	<u>\$186,451</u>

2016 Various Purpose Refunding General Obligation Bonds

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

The bonds maturing on or after December 1, 2027, are subject to redemption by and at the option of the County, either in whole or in part, on any date on or after December 1, 2026, in multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

For the general obligation bonds, \$1,275,000 of the outstanding balance, \$111,855 related premium, and \$51,106 related deferred charge on refunding was for items that were not capitalized.

2010 Courthouse Improvement General Obligation Bonds

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

The bonds maturing on December 1, 2034, are subject to mandatory sinking fund redemption, in part by lot, on December 1, in each of the years 2018 through 2033 (with the balance of \$100,000 to be paid at stated maturity on December 1, 2034), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date according to the following schedule:

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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

2013 Various Purpose General Obligation Bonds

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

The term bonds maturing on December 1, 2022, are subject to mandatory sinking fund redemption, in part by lot, in the principal amount of \$150,000 on December 1, 2021 (with the balance of \$155,000 to be paid at stated maturity on December 31, 2022), at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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

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

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

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

For the general obligation bonds, \$405,000 of the outstanding balance was for items that were not capitalized.

Ohio Public Works Commission Loans

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

The loans issued for sewer improvements are payable solely from the gross revenues of the Sewer District enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loans is \$279,764, payable through January 2038. For the current year, principal paid and total net revenues were \$8,759 and \$75,093, respectively.

For the OPWC loans, \$50,171 of the outstanding balance was for items that were not capitalized.

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

Business-Type Activity 2016 Refunding General Obligation Bonds

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

Net Pension/OPEB Liability

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

Compensated Absences

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

The County's overall debt limitation was \$25,537,942 at December 31, 2020.

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

<u>Year</u>	<u>General Obligation Bonds</u>		<u>OPWC Loan From Direct Borrowing</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>
2021	\$635,000	\$289,524	\$5,811
2022	650,000	268,901	5,811
2023	675,000	247,824	5,811
2024	705,000	221,176	5,811
2025	720,000	193,250	5,811
2026-2030	2,865,000	581,025	29,055
2031-2035	1,130,000	127,237	5,810
	<u>\$7,380,000</u>	<u>\$1,928,937</u>	<u>\$63,920</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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

Year	General Obligation Bonds		OPWC Loans From Direct Borrowings
	Principal	Interest	Principal
2021	\$150,000	\$22,700	\$17,614
2022	160,000	18,200	17,615
2023	165,000	13,400	17,613
2024	170,000	6,800	17,615
2025	0	0	17,613
2026-2030	0	0	88,072
2031-2035	0	0	88,070
2036-2038	0	0	15,552
	<u>\$645,000</u>	<u>\$61,100</u>	<u>\$279,764</u>

Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2020
Mortgage Revenue Bonds		
Hearthside Apartments	\$2,200,000	\$1,780,000
Revenue Bonds		
Cardinal One Portfolio	21,447,000	15,771,179
Avalon Lakes	8,950,000	7,565,000
Turning Point	900,000	679,944
United Church Homes	5,480,000	4,420,000

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 19 - INTERNAL BALANCES AND TRANSFERS

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

Eliminations made in the business-type activities column related to pension include deferred outflows of resources and deferred inflows of resources, in the amount of \$5,307.

Eliminations made in the total column of the government-wide statement of net position include deferred outflows of resources and deferred inflows of resources for the governmental activities and for the business-type activity, in the amount of \$88,058 and \$62,036, for pension and OPEB respectively.

During 2020, the General Fund made transfers to the Job and Family Services special revenue fund and other governmental funds, in the amount of \$156,327 and \$1,845,580, respectively, to subsidize various programs in other funds and to make debt payments when due.

NOTE 20 - FUND BALANCE

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

Fund Balance	General	Job and Family Services	Motor Vehicle Gasoline Tax
Nonspendable for			
Interfund Loans	\$427,733	\$0	\$0
Prepaid Items	154,021	0	0
Unclaimed Moneys	286,733	0	0
Total Nonspendable	868,487	0	0
Restricted for			
Job and Family Services Operations	0	514,280	0
Road, Bridge, and Ditch Repair/ Improvement	0	0	5,451,341
Total Restricted	0	514,280	5,451,341

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 20 - FUND BALANCE (continued)

Fund Balance	General	Job and Family Services	Motor Vehicle Gasoline Tax
Assigned for			
Document Recording	\$129,477	\$0	\$0
Projected Budget Shortage	4,139,352	0	0
Sheriff Operations	71,437	0	0
Underground Storage	9,350	0	0
Unpaid Obligations	481,446	0	0
Vehicle Titling	869,581	0	0
Total Assigned	5,700,643	0	0
Unassigned	5,908,453	0	0
Total Fund Balance	\$12,477,583	\$514,280	\$5,451,341

Fund Balance	Children Services	Developmental Disabilities	Other Governmental
Restricted for			
Capital Improvements	\$0	\$0	\$37,466
Child Support Enforcement	0	0	1,996,533
Children Services Operations	3,058,404	0	0
Court Operations	0	0	746,555
Delinquent Tax Collections	0	0	83,064
Developmental Disabilities Operations	0	8,617,071	1,818,657
Dog and Kennel Operations	0	0	154,333
Domestic Shelter	0	0	8,330
E911 Operations	0	0	96,465
Economic Development	0	0	13,995
Juvenile Detention Operations	0	0	244,048
Litter Control	0	0	10,592
Mental Health	0	0	46,000
Probation Activities	0	0	1,172,003
Prosecutor Operations	0	0	20,706

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 20 - FUND BALANCE (continued)

Fund Balance	Children Services	Developmental Disabilities	Other Governmental
Restricted for (continued)			
Real Estate Assessment	\$0	\$0	\$624,629
Road, Bridge, and Ditch Repair/ Improvement	0	0	1,498,400
Senior Citizens	0	0	36,801
Sheriff Operations	0	0	1,483,540
Voter Registration	0	0	29,061
Total Restricted	<u>3,058,404</u>	<u>8,617,071</u>	<u>10,121,178</u>
Assigned for			
Capital Improvements	0	0	1,239,214
Debt Service	0	0	145,011
Total Assigned	<u>0</u>	<u>0</u>	<u>1,384,225</u>
Unassigned (Deficit)	<u>0</u>	<u>0</u>	<u>(259,659)</u>
Total Fund Balance	<u>\$3,058,404</u>	<u>\$8,617,071</u>	<u>\$11,245,744</u>

The County has established a General Fund budget stabilization arrangement by resolution pursuant to Ohio Revised Code Section 5705.13 to stabilize against cyclical changes in revenues. The stabilization arrangement does not meet the criteria to be classified as restricted or committed. The County did not identify any requirements for additions to the stabilization amount or conditions under which amounts can be spent other than upon approval by the County Commissioners. The balance in the reserve at December 31, 2020, was \$1,000,000.

NOTE 21 - JOINT VENTURES

A. Marion-Crawford Mental Health Board

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 21 - JOINT VENTURES (continued)

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

The County cannot significantly influence the operations of the ADAMH Board. The Board has sole budgetary authority, controls surpluses and deficits, and the County is not legally obligated for the Board's debt. In 2020, the County contributed tax revenues of \$1,005,151 which represents 11 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, 2020. The Commission has not accumulated significant financial resources nor is the Commission experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

C. Northland Homes and Properties, Inc.

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

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2020, \$45,000 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., 2387 Harding Highway East, Marion, Ohio 43302.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

A. Marion County Regional Planning Commission

The County participates in the Marion County Regional Planning Commission (Commission) which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County and the municipalities and townships within the County. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services within the County. In 2020, 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 2020, the County did not make any contributions to the Council.

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

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

D. Clearwater Council of Governments

The Clearwater Council of Governments (Clearwater) is a regional council of governments comprised of the boards of Developmental Disabilities (DD) of Crawford, Erie, Huron, Marion, Morrow, Ottawa, Sandusky, and Seneca Counties. The Board of Directors is made up of the superintendents from each of these DD Boards. Clearwater is the administrator of various grant moneys for each of these Boards of DD. The degree of control exercised by any participating government is limited to its representation on the Board. Financial information can be obtained from the Clearwater Council of Governments, 235 North Toussaint South Road, Oak Harbor, Ohio 43449.

E. Marion Port Authority

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 23 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

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

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

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

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

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

C. County Employee Benefits Consortium of Ohio, Inc.

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 24 - CONTINGENT LIABILITIES

A. Litigation

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

B. Federal and State Grants

For the period January 1, 2020, to December 31, 2020, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

NOTE 25 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact of the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act 2021, passed by Congress on December 21, 2020, and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

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 Seven Years (1)

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.13630739%	0.13964400%	0.14270499%	0.14465400%
County's Proportionate Share of the Net Pension Liability	\$26,942,078	\$38,245,661	\$22,387,648	\$32,848,464
County's Covered Payroll	\$18,723,067	\$18,479,568	\$18,310,633	\$18,189,908
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	143.90%	206.96%	122.27%	180.59%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%

(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

2016	2015	2014
0.14666400%	0.14324600%	0.14324600%
\$25,404,053	\$17,277,068	\$16,886,837
\$18,024,804	\$17,140,420	\$17,245,135
140.94%	100.80%	97.92%
81.08%	86.45%	86.36%

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

	2020	2019	2018
County's Proportion of the Net Pension Asset	0.10704658%	0.11773680%	0.11621394%
County's Proportionate Share of the Net Pension Asset	\$223,219	\$131,657	\$158,205
County's Covered Payroll	\$482,557	\$507,264	\$472,823
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-46.26%	-25.95%	-33.46%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	145.28%	126.64%	137.28%

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

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

See Accompanying Notes to the Required Supplementary Information

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

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.13288432%	0.13591280%	0.13940910%	0.13940000%
County's Proportionate Share of the Net OPEB Liability	\$18,354,777	\$17,719,821	\$15,138,801	\$14,079,874
County's Covered Payroll	\$19,636,749	\$19,344,232	\$19,212,156	\$19,104,241
County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	93.47%	91.60%	78.80%	73.70%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

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

See Accompanying Notes to the Required Supplementary Information

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

	2020	2019	2018	2017
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$2,728,210	\$2,700,766	\$2,660,622	\$2,449,680
Contributions in Relation to the Contractually Required Contribution	<u>(2,728,210)</u>	<u>(2,700,766)</u>	<u>(2,660,622)</u>	<u>(2,449,680)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$18,897,798	\$18,723,067	\$18,479,568	\$18,310,633
Contributions as a Percentage of Covered Payroll	<u>14.44%</u>	<u>14.42%</u>	<u>14.40%</u>	<u>13.38%</u>
Net Pension Liability - Combined Plan				
Contractually Required Contribution	\$65,835	\$67,558	\$71,017	\$61,467
Contributions in Relation to the Contractually Required Contribution	<u>(65,835)</u>	<u>(67,558)</u>	<u>(71,017)</u>	<u>(61,467)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$470,250	\$482,557	\$507,264	\$472,823
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>
Net Pension Liability - OPEB Plan (2)				
Contractually Required Contribution	\$16,866	\$17,245	\$14,296	\$204,983
Contributions in Relation to the Contractually Required Contribution	<u>(16,866)</u>	<u>(17,245)</u>	<u>(14,296)</u>	<u>(204,983)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (3)	\$19,789,698	\$19,636,749	\$19,344,232	\$19,212,156
OPEB Contributions as a Percentage of Covered Payroll	<u>0.09%</u>	<u>0.09%</u>	<u>0.07%</u>	<u>1.07%</u>

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

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

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

See Accompanying Notes to the Required Supplementary Information

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

Marion County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions - OPERS Pension - Traditional Plan

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

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

The assumptions related to COLA and Ad Hoc COLA for post-January 7, 2013, retirees are as follows.

2020	1.4 percent simple through 2020, then 2.15 percent simple
2017 through 2019	3 percent simple through 2019, then 2.15 percent simple
2016 and prior	3 percent simple through 2018, then 2.8 percent simple

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

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected twenty years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 Mortality Table with no projections. For males, 120 percent of the disabled female mortality rates were used, set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions - OPERS Pension - Combined Plan

For 2020, the combined plan had the same change in COLA or Ad Hoc COLA for post-January 7, 2013, retirees as the traditional plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Marion County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions - OPERS OPEB

Investment Return Assumption	
Beginning in 2019	6 percent
2018	6.5 percent
Municipal Bond Rate	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate	
2020	10.5 percent initial 3.5 percent ultimate in 2030
2019	10 percent initial 3.25 percent ultimate in 2029
2018	7.5 percent initial 3.25 percent ultimate in 2028

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Marion County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

Coronavirus Relief Fund - To account for grants received from the federal government restricted to providing assistance for COVID-19 related costs.

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	NG911 Implementation Grant Fund

(continued)

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

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

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

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

Marion County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	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	\$6,797,752	\$158,647	\$5,013,582	\$11,969,981
Cash and Cash Equivalents in Segregated Accounts	5,044	0	0	5,044
Accounts Receivable	61	0	0	61
Due from Other Governments	1,722,188	0	14,762	1,736,950
Interfund Receivable	3,330	0	1,097	4,427
Property Taxes Receivable	1,855,393	0	336,787	2,192,180
Payment in Lieu of Taxes Receivable	0	0	602,840	602,840
Special Assessments Receivable	121,398	0	64,444	185,842
Total Assets	<u>\$10,505,166</u>	<u>\$158,647</u>	<u>\$6,033,512</u>	<u>\$16,697,325</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$114,467	\$0	\$0	\$114,467
Accounts Payable	80,072	0	40,013	120,085
Contracts Payable	0	0	55,987	55,987
Due to Other Governments	57,434	0	0	57,434
Interfund Payable	231,511	13,636	669,276	914,423
Retainage Payable	0	0	13,497	13,497
Unearned Revenue	173	0	0	173
Accrued Interest Payable	0	0	7,829	7,829
Total Liabilities	<u>483,657</u>	<u>13,636</u>	<u>786,602</u>	<u>1,283,895</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	1,667,768	0	307,199	1,974,967
Payment in Lieu of Taxes	0	0	602,840	602,840
Unavailable Revenue	1,481,085	0	108,794	1,589,879
Total Deferred Inflows of Resources	<u>3,148,853</u>	<u>0</u>	<u>1,018,833</u>	<u>4,167,686</u>
<u>Fund Balances</u>				
Restricted	6,970,920	0	3,150,258	10,121,178
Assigned	0	145,011	1,239,214	1,384,225
Unassigned (Deficit)	(98,264)	0	(161,395)	(259,659)
Total Fund Balances	<u>6,872,656</u>	<u>145,011</u>	<u>4,228,077</u>	<u>11,245,744</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$10,505,166</u>	<u>\$158,647</u>	<u>\$6,033,512</u>	<u>\$16,697,325</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Child Support Enforcement	Senior Services	Real Estate Assessment	Mental Health
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,004,539	\$36,801	\$649,842	\$46,000
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	16	0	12	0
Due from Other Governments	27,767	43,677	0	54,596
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	824,619	0	1,030,774
Special Assessments Receivable	0	0	0	0
Total Assets	\$2,032,322	\$905,097	\$649,854	\$1,131,370
<u>Liabilities</u>				
Accrued Wages Payable	\$19,544	\$0	\$11,142	\$0
Accounts Payable	502	0	9,145	0
Due to Other Governments	9,214	0	5,608	0
Interfund Payable	6,529	0	1,620	0
Unearned Revenue	0	0	0	0
Total Liabilities	35,789	0	27,515	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	741,230	0	926,538
Unavailable Revenue	0	127,066	12	158,832
Total Deferred Inflows of Resources	0	868,296	12	1,085,370
<u>Fund Balances</u>				
Restricted	1,996,533	36,801	622,327	46,000
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	1,996,533	36,801	622,327	46,000
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$2,032,322	\$905,097	\$649,854	\$1,131,370

North Central Ohio Rehabilitation Center	Coronavirus Relief	Other Public Safety	Other	Total
\$322,685	\$173	\$2,456,713	\$1,280,999	\$6,797,752
0	0	5,044	0	5,044
33	0	0	0	61
739,934	0	841,416	14,798	1,722,188
0	0	576	2,754	3,330
0	0	0	0	1,855,393
0	0	0	121,398	121,398
<u>\$1,062,652</u>	<u>\$173</u>	<u>\$3,303,749</u>	<u>\$1,419,949</u>	<u>\$10,505,166</u>
\$39,011	\$0	\$28,525	\$16,245	\$114,467
9,570	0	44,345	16,510	80,072
16,948	0	18,794	6,870	57,434
13,141	0	207,178	3,043	231,511
0	173	0	0	173
<u>78,670</u>	<u>173</u>	<u>298,842</u>	<u>42,668</u>	<u>483,657</u>
0	0	0	0	1,667,768
739,934	0	320,843	134,398	1,481,085
<u>739,934</u>	<u>0</u>	<u>320,843</u>	<u>134,398</u>	<u>3,148,853</u>
244,048	0	2,782,328	1,242,883	6,970,920
0	0	(98,264)	0	(98,264)
<u>244,048</u>	<u>0</u>	<u>2,684,064</u>	<u>1,242,883</u>	<u>6,872,656</u>
<u>\$1,062,652</u>	<u>\$173</u>	<u>\$3,303,749</u>	<u>\$1,419,949</u>	<u>\$10,505,166</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$1,288,692	\$531,707	\$1,834,157	\$40,445	\$401,145
Due from Other Governments	0	0	14,762	0	0
Interfund Receivable	1,097	0	0	0	0
Property Taxes Receivable	0	0	336,787	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	64,444	0	0	0
	<u>0</u>	<u>64,444</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$1,289,789</u>	<u>\$596,151</u>	<u>\$2,185,706</u>	<u>\$40,445</u>	<u>\$401,145</u>
<u>Liabilities</u>					
Accounts Payable	\$24,513	\$0	\$15,500	\$0	\$0
Contracts Payable	26,062	2,500	0	0	27,425
Interfund Payable	0	669,276	0	0	0
Retainage Payable	0	13,497	0	0	0
Accrued Interest Payable	0	7,829	0	0	0
	<u>0</u>	<u>7,829</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>50,575</u>	<u>693,102</u>	<u>15,500</u>	<u>0</u>	<u>27,425</u>
<u>Deferred Inflows of Resources</u>					
Property Taxes	0	0	307,199	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	0	64,444	44,350	0	0
	<u>0</u>	<u>64,444</u>	<u>44,350</u>	<u>0</u>	<u>0</u>
Total Deferred Inflows of Resources	<u>0</u>	<u>64,444</u>	<u>351,549</u>	<u>0</u>	<u>0</u>
<u>Fund Balances</u>					
Restricted	0	0	1,818,657	40,445	373,720
Assigned	1,239,214	0	0	0	0
Unassigned (Deficit)	0	(161,395)	0	0	0
	<u>0</u>	<u>(161,395)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances (Deficit)	<u>1,239,214</u>	<u>(161,395)</u>	<u>1,818,657</u>	<u>40,445</u>	<u>373,720</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,289,789</u>	<u>\$596,151</u>	<u>\$2,185,706</u>	<u>\$40,445</u>	<u>\$401,145</u>

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$13,765	\$37,466	\$866,205	\$5,013,582
0	0	0	14,762
0	0	0	1,097
0	0	0	336,787
0	0	602,840	602,840
0	0	0	64,444
<u>\$13,765</u>	<u>\$37,466</u>	<u>\$1,469,045</u>	<u>\$6,033,512</u>
\$0	\$0	\$0	\$40,013
0	0	0	55,987
0	0	0	669,276
0	0	0	13,497
0	0	0	7,829
<u>0</u>	<u>0</u>	<u>0</u>	<u>786,602</u>
0	0	0	307,199
0	0	602,840	602,840
0	0	0	108,794
<u>0</u>	<u>0</u>	<u>602,840</u>	<u>1,018,833</u>
13,765	37,466	866,205	3,150,258
0	0	0	1,239,214
0	0	0	(161,395)
<u>13,765</u>	<u>37,466</u>	<u>866,205</u>	<u>4,228,077</u>
<u>\$13,765</u>	<u>\$37,466</u>	<u>\$1,469,045</u>	<u>\$6,033,512</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, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,609,744	\$0	\$295,666	\$1,905,410
Payment in Lieu of Taxes	0	99,662	531,188	630,850
Special Assessments	74,432	0	53,895	128,327
Charges for Services	1,377,563	0	0	1,377,563
Licenses and Permits	156,709	0	0	156,709
Fines and Forfeitures	324,075	0	0	324,075
Intergovernmental	9,198,833	17,831	314,742	9,531,406
Interest	616	350	0	966
Other	708,402	5,211	95,590	809,203
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	13,450,374	123,054	1,291,081	14,864,509
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	1,167,777	50,391	0	1,218,168
Judicial	466,464	0	0	466,464
Public Safety	7,717,586	0	0	7,717,586
Public Works	273,426	0	847,439	1,120,865
Health	1,215,156	0	379,461	1,594,617
Human Services	1,993,409	0	0	1,993,409
Capital Outlay	0	0	1,227,143	1,227,143
Debt Service				
Principal Retirement	0	510,000	107,905	617,905
Interest and Fiscal Charges	0	247,813	68,100	315,913
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	12,833,818	808,204	2,630,048	16,272,070
Excess of Revenues Over (Under) Expenditures	616,556	(685,150)	(1,338,967)	(1,407,561)
<u>Other Financing Sources</u>				
Transfers - In	21,615	736,051	1,087,914	1,845,580
	<hr/>	<hr/>	<hr/>	<hr/>
Changes in Fund Balances	638,171	50,901	(251,053)	438,019
Fund Balances Beginning of Year	6,234,485	94,110	4,479,130	10,807,725
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances End of Year	\$6,872,656	\$145,011	\$4,228,077	\$11,245,744
	<hr/>	<hr/>	<hr/>	<hr/>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	Child Support Enforcement	Senior Services	Real Estate Assessment	Mental Health
<u>Revenues</u>				
Property Taxes	\$0	\$715,442	\$0	\$894,302
Special Assessments	0	0	0	0
Charges for Services	0	0	754,995	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,244,529	90,548	0	113,185
Interest	0	0	0	0
Other	8,196	0	85,697	0
Total Revenues	<u>1,252,725</u>	<u>805,990</u>	<u>840,692</u>	<u>1,007,487</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	743,055	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	1,005,151
Human Services	1,189,288	804,121	0	0
Total Expenditures	<u>1,189,288</u>	<u>804,121</u>	<u>743,055</u>	<u>1,005,151</u>
Excess of Revenues Over (Under) Expenditures	63,437	1,869	97,637	2,336
<u>Other Financing Sources</u>				
Transfers - In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	63,437	1,869	97,637	2,336
Fund Balances Beginning of Year	<u>1,933,096</u>	<u>34,932</u>	<u>524,690</u>	<u>43,664</u>
Fund Balances End of Year	<u><u>\$1,996,533</u></u>	<u><u>\$36,801</u></u>	<u><u>\$622,327</u></u>	<u><u>\$46,000</u></u>

North Central Ohio Rehabilitation Center	Coronavirus Relief	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$1,609,744
0	0	0	74,432	74,432
0	0	162,040	460,528	1,377,563
0	0	0	156,709	156,709
0	0	229,439	94,636	324,075
1,611,326	3,643,922	2,134,845	360,478	9,198,833
0	122	286	208	616
32,922	0	357,653	223,934	708,402
<u>1,644,248</u>	<u>3,644,044</u>	<u>2,884,263</u>	<u>1,370,925</u>	<u>13,450,374</u>
0	1,131	0	423,591	1,167,777
0	0	0	466,464	466,464
1,569,977	3,642,913	2,504,696	0	7,717,586
0	0	0	273,426	273,426
0	0	0	210,005	1,215,156
0	0	0	0	1,993,409
<u>1,569,977</u>	<u>3,644,044</u>	<u>2,504,696</u>	<u>1,373,486</u>	<u>12,833,818</u>
74,271	0	379,567	(2,561)	616,556
0	0	0	21,615	21,615
74,271	0	379,567	19,054	638,171
169,777	0	2,304,497	1,223,829	6,234,485
<u>\$244,048</u>	<u>\$0</u>	<u>\$2,684,064</u>	<u>\$1,242,883</u>	<u>\$6,872,656</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2020

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Revenues</u>					
Property Taxes	\$0	\$0	\$295,666	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Special Assessments	0	53,895	0	0	0
Intergovernmental	14,611	0	30,617	0	269,514
Other	58,446	0	37,144	0	0
Total Revenues	<u>73,057</u>	<u>53,895</u>	<u>363,427</u>	<u>0</u>	<u>269,514</u>
<u>Expenditures</u>					
Current					
Public Works	0	185,465	0	0	421,693
Health	0	0	379,461	0	0
Capital Outlay	1,227,143	0	0	0	0
Debt Service					
Principal Retirement	0	0	0	2,905	0
Interest and Fiscal Charges	0	8,038	0	0	0
Total Expenditures	<u>1,227,143</u>	<u>193,503</u>	<u>379,461</u>	<u>2,905</u>	<u>421,693</u>
Excess of Revenues Over (Under) Expenditures	(1,154,086)	(139,608)	(16,034)	(2,905)	(152,179)
<u>Other Financing Sources</u>					
Transfers - In	1,035,914	52,000	0	0	0
Changes in Fund Balances	(118,172)	(87,608)	(16,034)	(2,905)	(152,179)
Fund Balances (Deficit) Beginning of Year	<u>1,357,386</u>	<u>(73,787)</u>	<u>1,834,691</u>	<u>43,350</u>	<u>525,899</u>
Fund Balances (Deficit) End of Year	<u>\$1,239,214</u>	<u>(\$161,395)</u>	<u>\$1,818,657</u>	<u>\$40,445</u>	<u>\$373,720</u>

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$0	\$0	\$0	\$295,666
0	0	531,188	531,188
0	0	0	53,895
0	0	0	314,742
0	0	0	95,590
<u>0</u>	<u>0</u>	<u>531,188</u>	<u>1,291,081</u>
0	0	240,281	847,439
0	0	0	379,461
0	0	0	1,227,143
0	0	105,000	107,905
0	0	60,062	68,100
<u>0</u>	<u>0</u>	<u>405,343</u>	<u>2,630,048</u>
0	0	125,845	(1,338,967)
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,087,914</u>
0	0	125,845	(251,053)
<u>13,765</u>	<u>37,466</u>	<u>740,360</u>	<u>4,479,130</u>
<u>\$13,765</u>	<u>\$37,466</u>	<u>\$866,205</u>	<u>\$4,228,077</u>

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Marion County, Ohio
Combining Statements - Custodial Funds

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

Custodial Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Marion County, Ohio
Combining Statements - Fiduciary Funds

Custodial Funds (continued)

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

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

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

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

Coronavirus Relief Distribution Fund - To account for the collection and distribution of COVID relief moneys received from the State. These resources are apportioned to subdivisions in the County, excluding Marion County.

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

	Sheriff Sales	County Court	Undivided Tax	Regional Planning Commission
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$3,054,121	\$86,176
Cash and Cash Equivalents in Segregated Accounts	72,862	1,368,421	0	0
Due from Other Governments	0	0	2,909,979	0
Property Taxes Receivable	0	0	49,343,447	0
Special Assessments Receivable	0	0	3,845,516	0
Total Assets	72,862	1,368,421	59,153,063	86,176
<u>Liabilities</u>				
Due to Other Governments	0	0	3,054,121	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	41,398,036	0
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$72,862</u>	<u>\$1,368,421</u>	<u>\$14,700,906</u>	<u>\$86,176</u>

(continued)

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2020

	Soil and Water	Board of Health	Emergency Planning	Family and Children First
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$102,699	\$1,438,031	\$44,329	\$247,147
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	102,699	1,438,031	44,329	247,147
<u>Liabilities</u>				
Due to Other Governments	0	0	0	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	\$102,699	\$1,438,031	\$44,329	\$247,147
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Park District	Marion-Crawford Mental Health Board	Marion-Hardin Corrections Commission	Sewer Billing Collections	Port Authority	Housing Trust	Clearwater Council of Government
\$104,679	\$5,175,661	\$549,994	\$31,979	\$11,909	\$81,451	\$120,386
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
104,679	5,175,661	549,994	31,979	11,909	81,451	120,386
0	0	0	31,979	0	81,451	120,386
0	0	0	0	0	0	0
<u>\$104,679</u>	<u>\$5,175,661</u>	<u>\$549,994</u>	<u>\$0</u>	<u>\$11,909</u>	<u>\$0</u>	<u>\$0</u>

(continued)

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2020

	Sex Offender Registration	Disaster Services	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$50	\$57,845	\$11,106,457
Cash and Cash Equivalents in Segregated Accounts	0	0	1,441,283
Due from Other Governments	0	0	2,909,979
Property Taxes Receivable	0	0	49,343,447
Special Assessments Receivable	0	0	3,845,516
	<hr/>	<hr/>	<hr/>
Total Assets	50	57,845	68,646,682
<u>Liabilities</u>			
Due to Other Governments	50	0	3,287,987
<u>Deferred Inflows of Resources</u>			
Property Taxes	0	0	41,398,036
	<hr/>	<hr/>	<hr/>
<u>Net Position</u>			
Restricted for Individuals, Organizations, and Other Governments	\$0	\$57,845	\$23,960,659
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Marion County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

	Sheriff Sales	County Court	Undivided Tax	Regional Planning Commission
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$6,416,067	\$0
Amounts Received as Fiscal Agent	0	0	0	302,244
Amounts Received for Individuals	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	6,822,774	0	0
Fines and Forfeitures for Other Governments	0	106,994	0	0
Property Tax Collections for Other Governments	0	0	45,211,691	0
Special Assessments Collections for Other Governments	0	0	1,492,444	0
Sheriff Sales Collections for Others	296,712	0	0	0
Total Additions	296,712	6,929,768	53,120,202	302,244
<u>Deductions</u>				
Distributions of State Funds to Other Governments	0	0	6,226,400	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	0	0	0	274,290
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	6,931,345	0	0
Fines and Forfeitures Distributions to Other Governments	0	155,475	0	0
Property Tax Distributions to Other Governments	0	0	44,389,318	0
Special Assessments Distributions to Other Governments	0	0	1,715,285	0
Sheriff Sales Distributions to Others	337,454	0	0	0
Total Deductions	337,454	7,086,820	52,331,003	274,290
Net Increase (Decrease) in Fiduciary Net Position	(40,742)	(157,052)	789,199	27,954
Net Position Beginning of Year	113,604	1,525,473	13,911,707	58,222
Net Position End of Year	\$72,862	\$1,368,421	\$14,700,906	\$86,176

(continued)

Marion County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
For the Year Ended December 31, 2020

	Soil and Water	Board of Health	Emergency Planning	Family and Children First
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	179,436	2,949,421	124,964	423,606
Amounts Received for Individuals	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
Total Additions	179,436	2,949,421	124,964	423,606
<u>Deductions</u>				
Distributions of State Funds to Other Governments	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	167,534	2,566,429	113,275	327,883
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
Total Deductions	167,534	2,566,429	113,275	327,883
Net Increase (Decrease) in Fiduciary Net Position	11,902	382,992	11,689	95,723
Net Position Beginning of Year	90,797	1,055,039	32,640	151,424
Net Position End of Year	\$102,699	\$1,438,031	\$44,329	\$247,147

Park District	Marion-Crawford Mental Health Board	Marion-Hardin Corrections Commission	Sewer Billing Collections	Ohio Elections Commission Fee	Port Authority	Housing Trust
\$0	\$0	\$0	\$0	\$0	\$0	\$0
24,785	9,500,507	5,362,542	0	0	0	0
0	0	0	0	0	0	0
0	0	0	430,883	105	0	278,616
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
24,785	9,500,507	5,362,542	430,883	105	0	278,616
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,926	8,941,739	5,324,707	0	0	200	0
0	0	0	0	0	0	0
0	0	0	430,883	105	0	278,616
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,926	8,941,739	5,324,707	430,883	105	200	278,616
22,859	558,768	37,835	0	0	(200)	0
81,820	4,616,893	512,159	0	0	12,109	0
\$104,679	\$5,175,661	\$549,994	\$0	\$0	\$11,909	\$0

(continued)

Marion County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
For the Year Ended December 31, 2020

	Clearwater Council of Government	Sex Offender Registration	Disaster Services	Coronavirus Relief Distribution
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$3,999,788
Amounts Received as Fiscal Agent	0	0	99,517	0
Amounts Received for Individuals	1,170,137	0	0	0
Licenses, Permits, and Fees for Other Governments	0	50	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
Total Additions	1,170,137	50	99,517	3,999,788
<u>Deductions</u>				
Distributions of State Funds to Other Governments	0	0	0	0
Distributions to Other Governments	0	0	0	3,999,788
Distributions as Fiscal Agent	0	0	103,803	0
Distributions to Individuals	1,170,137	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	50	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
Total Deductions	1,170,137	50	103,803	3,999,788
Net Increase (Decrease) in Fiduciary Net Position	0	0	(4,286)	0
Net Position Beginning of Year	0	0	62,131	0
Net Position End of Year	\$0	\$0	\$57,845	\$0

Total

\$10,415,855
18,967,022
1,170,137
7,532,428
106,994
45,211,691
1,492,444
296,712

85,193,283

6,226,400
3,999,788
17,821,786
1,170,137
7,640,999
155,475
44,389,318
1,715,285
337,454

83,456,642

1,736,641

22,224,018

\$23,960,659

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**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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,507,700	\$2,507,700	\$2,539,834	\$32,134
Sales Taxes	12,200,000	12,200,000	12,768,414	568,414
Charges for Services	3,116,731	3,239,283	3,305,527	66,244
Licenses and Permits	2,900	2,900	3,860	960
Fines and Forfeitures	183,500	183,500	136,881	(46,619)
Intergovernmental	2,816,695	3,136,395	3,158,768	22,373
Interest	753,000	753,000	727,017	(25,983)
Other	2,230,319	3,248,564	2,395,062	(853,502)
Total Revenues	23,810,845	25,271,342	25,035,363	(235,979)
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	365,506	364,728	364,586	142
Fringe Benefits	88,656	89,494	89,428	66
Materials and Supplies	4,200	3,883	3,883	0
Contractual Services	11,967	11,633	8,873	2,760
Capital Outlay	0	633	633	0
Other	480,327	481,036	480,986	50
Total County Commissioners	950,656	951,407	948,389	3,018
Auditor				
Personal Services	326,622	329,265	326,541	2,724
Fringe Benefits	115,653	115,691	110,296	5,395
Materials and Supplies	6,095	6,095	4,876	1,219
Contractual Services	100	100	0	100
Other	114,630	154,630	74,439	80,191
Total Auditor	563,100	605,781	516,152	89,629
Treasurer				
Personal Services	157,534	163,359	163,207	152
Fringe Benefits	64,240	70,902	70,090	812
Materials and Supplies	22,000	20,949	20,949	0
Contractual Services	2,141	2,141	1,067	1,074
Other	4,100	4,100	2,247	1,853
Total Treasurer	250,015	261,451	257,560	3,891
Prosecutor				
Personal Services	888,832	828,051	801,071	26,980
Fringe Benefits	273,550	252,212	239,219	12,993
Materials and Supplies	9,011	9,011	4,999	4,012
Contractual Services	13,438	12,438	9,873	2,565
Other	83,264	84,264	40,048	44,216
Total Prosecutor	1,268,095	1,185,976	1,095,210	90,766

(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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Data Processing Board				
Personal Services	\$144,909	\$159,529	\$155,484	\$4,045
Fringe Benefits	31,693	34,525	32,841	1,684
Materials and Supplies	3,077	3,077	3,077	0
Contractual Services	88,266	121,637	106,910	14,727
Other	12,116	12,116	12,116	0
Total Data Processing Board	280,061	330,884	310,428	20,456
Board of Elections				
Personal Services	250,660	320,286	313,750	6,536
Fringe Benefits	119,575	134,153	122,833	11,320
Materials and Supplies	30,802	58,804	58,065	739
Contractual Services	260,103	254,136	243,136	11,000
Capital Outlay	1,501	3,794	3,632	162
Other	13,560	41,487	39,033	2,454
Total Board of Elections	676,201	812,660	780,449	32,211
Maintenance and Operation				
Personal Services	189,138	180,220	179,892	328
Fringe Benefits	71,949	64,208	63,674	534
Materials and Supplies	20,884	20,676	20,401	275
Contractual Services	33,103	32,789	25,663	7,126
Capital Outlay	0	1,501	1,501	0
Other	0	208	208	0
Total Maintenance and Operation	315,074	299,602	291,339	8,263
Recorder				
Personal Services	188,789	196,657	196,439	218
Fringe Benefits	80,519	81,396	73,050	8,346
Materials and Supplies	1,000	750	750	0
Contractual Services	8,228	8,578	8,261	317
Other	59,138	58,738	31,911	26,827
Total Recorder	337,674	346,119	310,411	35,708
Postage				
Materials and Supplies	142,272	115,031	112,601	2,430
Contractual Services	3,307	3,307	2,827	480
Total Postage	145,579	118,338	115,428	2,910
Other Legislative and Executive				
Fringe Benefits	430,000	367,593	169,308	198,285
Materials and Supplies	30,363	26,862	25,785	1,077
Contractual Services	6,400,532	6,540,711	6,234,014	306,697
Other	124,057	120,081	14,229	105,852
Total Other Legislative and Executive	6,984,952	7,055,247	6,443,336	611,911
Total General Government - Legislative and Executive	11,771,407	11,967,465	11,068,702	898,763

(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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Court of Appeals				
Other	\$22,185	\$16,564	\$16,564	\$0
Common Pleas Court				
Personal Services	528,369	503,307	501,891	1,416
Fringe Benefits	190,414	154,478	147,777	6,701
Materials and Supplies	6,022	6,515	6,515	0
Contractual Services	42,021	77,131	73,938	3,193
Capital Outlay	0	54,257	54,257	0
Other	20,845	31,443	23,285	8,158
Total Common Pleas Court	787,671	827,131	807,663	19,468
Jury Commission				
Personal Services	1,890	1,890	1,890	0
Fringe Benefits	293	293	293	0
Materials and Supplies	3,253	3,653	3,653	0
Contractual Services	580	580	500	80
Total Jury Commission	6,016	6,416	6,336	80
Family Court				
Personal Services	940,173	877,237	816,414	60,823
Fringe Benefits	241,059	256,994	235,731	21,263
Materials and Supplies	13,634	13,094	12,054	1,040
Contractual Services	162,805	252,212	251,019	1,193
Capital Outlay	150	30,954	30,776	178
Other	22,434	86,634	77,106	9,528
Total Family Court	1,380,255	1,517,125	1,423,100	94,025
Probate Court				
Personal Services	114,951	115,001	109,621	5,380
Fringe Benefits	35,108	35,808	35,026	782
Materials and Supplies	6,643	6,643	5,099	1,544
Contractual Services	193,368	194,193	189,597	4,596
Capital Outlay	927	927	927	0
Other	2,058	2,058	2,000	58
Total Probate Court	353,055	354,630	342,270	12,360
Clerk of Courts				
Personal Services	782,447	731,015	717,710	13,305
Fringe Benefits	478,507	474,484	369,588	104,896
Materials and Supplies	90,576	90,576	47,853	42,723
Contractual Services	70,386	66,386	55,015	11,371
Capital Outlay	9,827	9,827	8,821	1,006
Other	24,100	22,046	12,032	10,014
Total Clerk of Courts	1,455,843	1,394,334	1,211,019	183,315

(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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Municipal Court				
Personal Services	\$123,523	\$131,154	\$131,154	\$0
Fringe Benefits	31,736	31,796	31,365	431
Contractual Services	16,208	34,632	33,534	1,098
Other	5,925	5,925	3,037	2,888
Total Municipal Court	177,392	203,507	199,090	4,417
Total General Government - Judicial	4,182,417	4,319,707	4,006,042	313,665
Total General Government	15,953,824	16,287,172	15,074,744	1,212,428
Public Safety				
Community Alternative Center				
Personal Services	423,150	92,229	90,329	1,900
Fringe Benefits	65,377	45,276	13,508	31,768
Materials and Supplies	52,000	22,890	22,890	0
Contractual Services	20,000	94,201	86,240	7,961
Capital Outlay	0	13,766	4,591	9,175
Other	189,850	134	134	0
Total Community Alternative Center	750,377	268,496	217,692	50,804
Adult Probation				
Personal Services	179,883	171,983	171,615	368
Fringe Benefits	72,793	64,693	60,174	4,519
Materials and Supplies	1,000	1,000	1,000	0
Total Adult Probation	253,676	237,676	232,789	4,887
Juvenile Probation				
Personal Services	134,993	172,993	170,783	2,210
Fringe Benefits	67,356	62,661	59,375	3,286
Other	4,629	4,629	4,130	499
Total Juvenile Probation	206,978	240,283	234,288	5,995
Detention Home				
Personal Services	550,000	516,149	470,787	45,362
Fringe Benefits	231,713	210,078	186,330	23,748
Materials and Supplies	27,306	22,306	15,620	6,686
Contractual Services	128,290	130,290	129,882	408
Other	9,268	9,835	9,442	393
Total Detention Home	946,577	888,658	812,061	76,597
Coroner				
Personal Services	88,500	88,500	81,804	6,696
Fringe Benefits	13,714	13,714	12,679	1,035
Materials and Supplies	1,067	1,167	445	722
Contractual Services	161,615	161,515	152,349	9,166
Other	3,542	3,542	3,542	0
Total Coroner	268,438	268,438	250,819	17,619

(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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff				
Personal Services	\$3,121,513	\$867,266	\$850,120	\$17,146
Fringe Benefits	1,247,740	296,353	266,075	30,278
Materials and Supplies	191,912	169,512	148,631	20,881
Contractual Services	216,842	255,132	221,692	33,440
Capital Outlay	2,845	71,526	71,382	144
Other	46,889	50,289	47,936	2,353
Total Sheriff	4,827,741	1,710,078	1,605,836	104,242
Other Public Safety				
Personal Services	150,000	145,119	120,970	24,149
Fringe Benefits	29,325	45,966	28,114	17,852
Materials and Supplies	11,974	13,104	5,603	7,501
Contractual Services	15,865	29,018	27,469	1,549
Capital Outlay	3,768	15,893	14,030	1,863
Other	2,604	2,604	2,000	604
Other Public Safety	213,536	251,704	198,186	53,518
Total Public Safety	7,467,323	3,865,333	3,551,671	313,662
Public Works				
Engineer				
Materials and Supplies	10,160	10,160	8,045	2,115
Contractual Services	5,780	4,327	3,180	1,147
Capital Outlay	1,990	1,990	1,169	821
Other	6,675	8,128	6,853	1,275
Total Public Works	24,605	24,605	19,247	5,358
Health				
Agriculture				
Contractual Services	234,800	234,800	234,800	0
Tuberculosis				
Contractual Services	5,000	5,000	0	5,000
Humane Society				
Contractual Services	300	300	0	300
Total Health	240,100	240,100	234,800	5,300
Human Services				
Soldiers Relief				
Personal Services	41,600	41,600	41,600	0
Fringe Benefits	6,478	6,478	6,478	0
Materials and Supplies	24,673	23,176	14,787	8,389
Contractual Services	48,492	51,163	49,725	1,438
Capital Outlay	0	34,406	34,406	0
Other	194,243	158,042	72,739	85,303
Total Soldiers Relief	315,486	314,865	219,735	95,130

(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, 2020

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
Veteran Services				
Personal Services	\$226,540	\$181,460	\$157,190	\$24,270
Fringe Benefits	63,963	72,891	48,429	24,462
Materials and Supplies	3,302	5,400	2,098	3,302
Other	6,000	6,000	5,500	500
	<u>299,805</u>	<u>265,751</u>	<u>213,217</u>	<u>52,534</u>
Total Veteran Services				
Total Human Services	<u>615,291</u>	<u>580,616</u>	<u>432,952</u>	<u>147,664</u>
Intergovernmental	<u>241,696</u>	<u>243,896</u>	<u>243,496</u>	<u>400</u>
Total Expenditures	<u>24,542,839</u>	<u>21,241,722</u>	<u>19,556,910</u>	<u>1,684,812</u>
Excess of Revenues Over (Under) Expenditures	<u>(731,994)</u>	<u>4,029,620</u>	<u>5,478,453</u>	<u>1,448,833</u>
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	305,808	305,808
Advances - Out	0	0	(851,016)	(851,016)
Transfers - Out	(1,658,105)	(2,002,143)	(2,001,907)	236
Total Other Financing Sources (Uses)	<u>(1,658,105)</u>	<u>(2,002,143)</u>	<u>(2,547,115)</u>	<u>(544,972)</u>
Changes in Fund Balance	(2,390,099)	2,027,477	2,931,338	903,861
Fund Balance Beginning of Year	3,826,948	3,826,948	3,826,948	0
Prior Year Encumbrances Appropriated	<u>719,476</u>	<u>719,476</u>	<u>719,476</u>	<u>0</u>
Fund Balance End of Year	<u>\$2,156,325</u>	<u>\$6,573,901</u>	<u>\$7,477,762</u>	<u>\$903,861</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, 2020

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$364,000	\$364,000	\$267,555	(\$96,445)
Intergovernmental	8,414,000	8,536,841	5,150,448	(3,386,393)
Other	33,638	34,278	30,151	(4,127)
Total Revenues	8,811,638	8,935,119	5,448,154	(3,486,965)
<u>Expenditures</u>				
Current				
Human Services				
Administrative				
Personal Services	2,990,000	2,573,864	2,276,597	297,267
Fringe Benefits	1,206,955	817,923	811,786	6,137
Materials and Supplies	179,281	86,998	75,676	11,322
Contractual Services	3,592,934	2,373,925	2,328,663	45,262
Capital Outlay	236,549	50,437	34,514	15,923
Other	174,471	104,071	98,376	5,695
				0
Total Administrative	8,380,190	6,007,218	5,625,612	381,606
Public Assistance				
Personal Services	250,000	226,214	226,214	0
Fringe Benefits	123,625	77,877	75,122	2,755
Materials and Supplies	2,000	1,000	0	1,000
Contractual Services	270,526	197,932	196,972	960
Capital Outlay	2,000	1,000	0	1,000
Other	18,207	8,996	4,805	4,191
Total Public Assistance	666,358	513,019	503,113	9,906
Total Expenditures	9,046,548	6,520,237	6,128,725	391,512
Excess of Revenues Over (Under) Expenditures	(234,910)	2,414,882	(680,571)	(3,095,453)
<u>Other Financing Sources</u>				
Transfers - In	291,862	300,000	156,327	(143,673)
Changes in Fund Balance	56,952	2,714,882	(524,244)	(3,239,126)
Fund Balance Beginning of Year	647,076	647,076	647,076	0
Prior Year Encumbrances Appropriated	225,468	225,468	225,468	0
Fund Balance End of Year	\$929,496	\$3,587,426	\$348,300	(\$3,239,126)

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, 2020

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$40,000	\$40,000	\$43,442	\$3,442
Fines and Forfeitures	6,000	6,000	6,900	900
Intergovernmental	5,414,116	5,414,116	5,732,869	318,753
Interest	1,100	1,100	1,992	892
Other	884	31,572	128,800	97,228
Total Revenues	5,462,100	5,492,788	5,914,003	421,215
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	1,719,667	1,689,467	1,356,053	333,414
Fringe Benefits	852,124	882,324	572,843	309,481
Materials and Supplies	1,195,000	1,195,000	993,059	201,941
Contractual Services	2,155,309	2,180,309	1,881,028	299,281
Capital Outlay	405,000	380,000	303,435	76,565
Other	135,000	135,000	85,181	49,819
Total Expenditures	6,462,100	6,462,100	5,191,599	1,270,501
Changes in Fund Balance	(1,000,000)	(969,312)	722,404	1,691,716
Fund Balance Beginning of Year	3,793,698	3,793,698	3,793,698	0
Fund Balance End of Year	\$2,793,698	\$2,824,386	\$4,516,102	\$1,691,716

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, 2020

	<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	\$2,968,664	\$2,968,664	\$2,984,137	\$15,473
Charges for Services	26,000	26,000	55,596	29,596
Intergovernmental	3,287,984	3,287,984	4,559,448	1,271,464
Other	304,000	321,823	68,154	(253,669)
Total Revenues	6,586,648	6,604,471	7,667,335	1,062,864
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	1,751,221	1,751,221	1,545,919	205,302
Fringe Benefits	686,847	690,963	602,010	88,953
Materials and Supplies	172,331	168,215	127,461	40,754
Contractual Services	4,303,122	4,903,122	4,885,206	17,916
Capital Outlay	39,979	39,979	38,499	1,480
Other	17,174	52,645	49,678	2,967
Total Expenditures	6,970,674	7,606,145	7,248,773	357,372
Changes in Fund Balance	(384,026)	(1,001,674)	418,562	1,420,236
Fund Balance Beginning of Year	2,006,155	2,006,155	2,006,155	0
Prior Year Encumbrances Appropriated	227,356	227,356	227,356	0
Fund Balance End of Year	\$1,849,485	\$1,231,837	\$2,652,073	\$1,420,236

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, 2020

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$2,716,002	\$2,716,002	\$2,797,823	\$81,821
Intergovernmental	1,212,284	1,212,284	1,105,216	(107,068)
Other	370,000	606,718	685,321	78,603
Total Revenues	<u>4,298,286</u>	<u>4,535,004</u>	<u>4,588,360</u>	<u>53,356</u>
<u>Expenditures</u>				
Current				
Health				
Personal Services	1,580,000	1,576,225	1,422,498	153,727
Fringe Benefits	790,308	804,083	664,796	139,287
Materials and Supplies	57,123	69,123	48,210	20,913
Contractual Services	1,630,942	1,822,534	1,295,347	527,187
Capital Outlay	19,348	19,348	6,286	13,062
Other	258,058	251,058	173,063	77,995
Total Expenditures	<u>4,335,779</u>	<u>4,542,371</u>	<u>3,610,200</u>	<u>932,171</u>
Changes in Fund Balance	(37,493)	(7,367)	978,160	985,527
Fund Balance Beginning of Year	3,842,853	3,842,853	3,842,853	0
Prior Year Encumbrances Appropriated	<u>559,977</u>	<u>559,977</u>	<u>559,977</u>	<u>0</u>
Fund Balance End of Year	<u>\$4,365,337</u>	<u>\$4,395,463</u>	<u>\$5,380,990</u>	<u>\$985,527</u>

Marion County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer District Enterprise Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,186,481	\$1,233,638	\$47,157
Tap In Fees	35,000	35,250	250
Grants	362,390	277,681	(84,709)
OPWC Loans Issued	126,010	126,010	0
Interest	951	1,732	781
Other	335,830	50,445	(285,385)
Total Revenues	2,046,662	1,724,756	(321,906)
<u>Expenses</u>			
Personal Services	500,000	467,347	32,653
Fringe Benefits	169,690	140,905	28,785
Materials and Supplies	87,132	63,592	23,540
Contractual Services	1,095,560	482,162	613,398
Capital Outlay	640,692	605,295	35,397
Other	11,712	10,685	1,027
Debt Service			
Principal Retirement	172,122	172,122	0
Interest Expense	32,200	32,200	0
Total Expenses	2,709,108	1,974,308	734,800
Changes in Fund Balance	(662,446)	(249,552)	412,894
Fund Balance Beginning of Year	3,146,056	3,146,056	0
Prior Year Encumbrances Appropriated	308,953	308,953	0
Fund Balance End of Year	\$2,792,563	\$3,205,457	\$412,894

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,755,000	\$1,218,856	(\$536,144)
Other	18,795	8,180	(10,615)
Total Revenues	<u>1,773,795</u>	<u>1,227,036</u>	<u>(546,759)</u>
<u>Expenditures</u>			
Current			
Human Services			
Personal Services	700,000	600,989	99,011
Fringe Benefits	342,000	243,688	98,312
Materials and Supplies	6,975	3,000	3,975
Contractual Services	462,837	209,186	253,651
Capital Outlay	7,500	0	7,500
Other	323,948	293,988	29,960
Total Expenditures	<u>1,843,260</u>	<u>1,350,851</u>	<u>492,409</u>
Changes in Fund Balance	(69,465)	(123,815)	(54,350)
Fund Balance Beginning of Year	1,746,410	1,746,410	0
Prior Year Encumbrances Appropriated	239,110	239,110	0
Fund Balance End of Year	<u><u>\$1,916,055</u></u>	<u><u>\$1,861,705</u></u>	<u><u>(\$54,350)</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Senior Services Special Revenue Fund
 For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$715,627	\$713,573	(\$2,054)
Intergovernmental	90,857	90,548	(309)
Total Revenues	806,484	804,121	(2,363)
<u>Expenditures</u>			
Current			
Human Services			
Other	804,121	804,121	0
Changes in Fund Balance	2,363	0	(2,363)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$2,363	\$0	(\$2,363)

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$700,000	\$754,995	\$54,995
Other	92,068	85,697	(6,371)
Total Revenues	792,068	840,692	48,624
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	390,675	343,029	47,646
Fringe Benefits	147,859	127,119	20,740
Materials and Supplies	14,509	11,998	2,511
Contractual Services	283,396	120,335	163,061
Capital Outlay	5,665	190	5,475
Other	173,906	132,736	41,170
Total Expenditures	1,016,010	735,407	280,603
Changes in Fund Balance	(223,942)	105,285	329,227
Fund Balance Beginning of Year	434,864	434,864	0
Prior Year Encumbrances Appropriated	109,693	109,693	0
Fund Balance End of Year	\$320,615	\$649,842	\$329,227

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Health Special Revenue Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$891,966	\$891,966	\$0
Intergovernmental	113,185	113,185	0
Total Revenues	1,005,151	1,005,151	0
<u>Expenditures</u>			
Current			
Health			
Other	1,005,151	1,005,151	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
North Central Ohio Rehabilitation Center Special Revenue Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,572,656	\$1,613,886	\$41,230
Other	19,361	32,913	13,552
Total Revenues	1,592,017	1,646,799	54,782
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	1,017,656	995,890	21,766
Fringe Benefits	424,500	345,403	79,097
Materials and Supplies	123,114	97,667	25,447
Contractual Services	185,179	146,222	38,957
Capital Outlay	21,012	17,595	3,417
Other	32,025	20,270	11,755
Total Expenditures	1,803,486	1,623,047	180,439
Excess of Revenues Over (Under) Expenditures	(211,469)	23,752	235,221
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	250,000	250,000
Advances - Out	0	(250,000)	(250,000)
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	(211,469)	23,752	235,221
Fund Balance Beginning of Year	143,176	143,176	0
Prior Year Encumbrances Appropriated	82,242	82,242	0
Fund Balance End of Year	\$13,949	\$249,170	\$235,221

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Coronavirus Relief Special Revenue Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$3,643,922	\$3,643,922	\$0
Interest	422	122	(300)
Total Revenues	3,644,344	3,644,044	(300)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Other	1,131	1,131	0
Public Safety			
Personal Services	2,586,929	2,586,929	0
Fringe Benefits	1,055,984	1,055,984	0
Total Public Safety	3,642,913	3,642,913	0
Total Expenditures	3,644,044	3,644,044	0
Changes in Fund Balance	300	0	(300)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$300	\$0	(\$300)

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$25,000	\$160,965	\$135,965
Interest	0	260	260
Other	25,098	40,183	15,085
Total Revenues	<u>50,098</u>	<u>201,408</u>	<u>151,310</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	15,800	13,416	2,384
Fringe Benefits	2,655	2,152	503
Other	123,099	108,052	15,047
Total Expenditures	<u>141,554</u>	<u>123,620</u>	<u>17,934</u>
Changes in Fund Balance	(91,456)	77,788	169,244
Fund Balance Beginning of Year	516,430	516,430	0
Prior Year Encumbrances Appropriated	<u>33,099</u>	<u>33,099</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$458,073</u></u>	<u><u>\$627,317</u></u>	<u><u>\$169,244</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$5,000	\$68,430	\$63,430
Interest	6	12	6
	<u>5,006</u>	<u>68,442</u>	<u>63,436</u>
Total Revenues	5,006	68,442	63,436
<u>Expenditures</u>			
Current			
Public Safety			
Other	11,026	8,684	2,342
	<u>11,026</u>	<u>8,684</u>	<u>2,342</u>
Changes in Fund Balance	(6,020)	59,758	65,778
Fund Balance Beginning of Year	7,567	7,567	0
Prior Year Encumbrances Appropriated	3,026	3,026	0
	<u>3,026</u>	<u>3,026</u>	<u>0</u>
Fund Balance End of Year	<u>\$4,573</u>	<u>\$70,351</u>	<u>\$65,778</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Enhanced 911 Special Revenue Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$140,000	\$140,483	\$483
Other	755	859	104
Total Revenues	<u>140,755</u>	<u>141,342</u>	<u>587</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	20,000	17,559	2,441
Fringe Benefits	9,590	4,038	5,552
Materials and Supplies	8,279	5,318	2,961
Contractual Services	119,802	105,215	14,587
Capital Outlay	10,234	8,027	2,207
Other	6,768	6,636	132
Total Expenditures	<u>174,673</u>	<u>146,793</u>	<u>27,880</u>
Changes in Fund Balance	(33,918)	(5,451)	28,467
Fund Balance Beginning of Year	39,439	39,439	0
Prior Year Encumbrances Appropriated	<u>27,856</u>	<u>27,856</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$33,377</u></u>	<u><u>\$61,844</u></u>	<u><u>\$28,467</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prosecutor Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$0	\$2,740	\$2,740
<u>Expenditures</u>			
Current			
Public Safety			
Capital Outlay	2,416	0	2,416
Changes in Fund Balance	(2,416)	2,740	5,156
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	2,416	2,416	0
Fund Balance End of Year	<u>\$0</u>	<u>\$5,156</u>	<u>\$5,156</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sheriff Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$500	\$0	(\$500)
<u>Expenditures</u>			
Current			
Public Safety			
Other	3,000	2,000	1,000
Changes in Fund Balance	(2,500)	(2,000)	500
Fund Balance Beginning of Year	1,561	1,561	0
Prior Year Encumbrances Appropriated	1,000	1,000	0
Fund Balance End of Year	<u>\$61</u>	<u>\$561</u>	<u>\$500</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Electronic Monitoring Special Revenue Fund
 For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$60	\$60
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	60	60
Fund Balance Beginning of Year	593	593	0
Fund Balance End of Year	\$593	\$653	\$60

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$335,752	\$335,752	\$0
Other	3,587	4,767	1,180
Total Revenues	339,339	340,519	1,180
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	226,200	220,665	5,535
Fringe Benefits	119,348	105,743	13,605
Materials and Supplies	6,293	4,768	1,525
Contractual Services	4,350	4,350	0
Capital Outlay	8,000	8,000	0
Other	2,556	100	2,456
Total Expenditures	366,747	343,626	23,121
Changes in Fund Balance	(27,408)	(3,107)	24,301
Fund Balance Beginning of Year	35,368	35,368	0
Fund Balance End of Year	\$7,960	\$32,261	\$24,301

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$11,000	\$7,952	(\$3,048)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	8,864	7,282	1,582
Other	4,353	100	4,253
Total Expenditures	13,217	7,382	5,835
Changes in Fund Balance	(2,217)	570	2,787
Fund Balance Beginning of Year	30,819	30,819	0
Prior Year Encumbrances Appropriated	2,217	2,217	0
Fund Balance End of Year	\$30,819	\$33,606	\$2,787

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$26,400	\$28,427	\$2,027
Other	40,951	48,977	8,026
Total Revenues	<u>67,351</u>	<u>77,404</u>	<u>10,053</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	18,436	9,455	8,981
Fringe Benefits	5,648	2,926	2,722
Materials and Supplies	10,000	1,735	8,265
Contractual Services	80,000	79,671	329
Capital Outlay	15,000	7,286	7,714
Other	15,000	1,543	13,457
Total Expenditures	<u>144,084</u>	<u>102,616</u>	<u>41,468</u>
Changes in Fund Balance	(76,733)	(25,212)	51,521
Fund Balance Beginning of Year	<u>152,159</u>	<u>152,159</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$75,426</u></u>	<u><u>\$126,947</u></u>	<u><u>\$51,521</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Probation Improvement and Incentive Special Revenue Fund
 For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$745	\$745	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Other	745	745	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
DWI Education Special Revenue Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$300	\$587	\$287
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	1,500	0	1,500
Fringe Benefits	20	0	20
Materials and Supplies	1,000	0	1,000
Total Expenditures	2,520	0	2,520
Changes in Fund Balance	(2,220)	587	2,807
Fund Balance Beginning of Year	4,110	4,110	0
Prior Year Encumbrances Appropriated	500	500	0
Fund Balance End of Year	\$2,390	\$5,197	\$2,807

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$43,956	\$43,956	\$0
Other	314	524	210
Total Revenues	44,270	44,480	210
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	36,435	36,435	0
Fringe Benefits	8,394	8,203	191
Contractual Services	259	259	0
Total Expenditures	45,088	44,897	191
Changes in Fund Balance	(818)	(417)	401
Fund Balance Beginning of Year	10,195	10,195	0
Fund Balance End of Year	<u>\$9,377</u>	<u>\$9,778</u>	<u>\$401</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Canine Special Revenue Fund
 For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$50	\$5	(\$45)
<u>Expenditures</u>			
Current			
Public Safety			
Other	15,964	10,037	5,927
Changes in Fund Balance	(15,914)	(10,032)	5,882
Fund Balance Beginning of Year	14,711	14,711	0
Prior Year Encumbrances Appropriated	5,964	5,964	0
Fund Balance End of Year	<u>\$4,761</u>	<u>\$10,643</u>	<u>\$5,882</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sheriff Training Special Revenue Fund
 For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$3,500	\$2,870	(\$630)
<u>Expenditures</u>			
Current			
Public Safety			
Other	14,672	10,530	4,142
Changes in Fund Balance	(11,172)	(7,660)	3,512
Fund Balance Beginning of Year	10,501	10,501	0
Prior Year Encumbrances Appropriated	4,672	4,672	0
Fund Balance End of Year	<u>\$4,001</u>	<u>\$7,513</u>	<u>\$3,512</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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$547,401	\$740,002	\$192,601
Other	55,912	1,239	(54,673)
Total Revenues	603,313	741,241	137,928
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	274,330	261,836	12,494
Fringe Benefits	100,888	88,287	12,601
Materials and Supplies	10,241	6,997	3,244
Contractual Services	170,103	166,730	3,373
Capital Outlay	730	730	0
Other	91,607	64,131	27,476
Total Expenditures	647,899	588,711	59,188
Changes in Fund Balance	(44,586)	152,530	197,116
Fund Balance Beginning of Year	498,905	498,905	0
Prior Year Encumbrances Appropriated	49,001	49,001	0
Fund Balance End of Year	\$503,320	\$700,436	\$197,116

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$45,000	\$61,006	\$16,006
Other	205	536	331
Total Revenues	<u>45,205</u>	<u>61,542</u>	<u>16,337</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	83,680	47,493	36,187
Fringe Benefits	25,740	17,605	8,135
Other	64,270	47,502	16,768
Total Expenditures	<u>173,690</u>	<u>112,600</u>	<u>61,090</u>
Changes in Fund Balance	(128,485)	(51,058)	77,427
Fund Balance Beginning of Year	126,458	126,458	0
Prior Year Encumbrances Appropriated	<u>19,270</u>	<u>19,270</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$17,243</u></u>	<u><u>\$94,670</u></u>	<u><u>\$77,427</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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$45,000	\$61,901	\$16,901
Other	219	558	339
Total Revenues	<u>45,219</u>	<u>62,459</u>	<u>17,240</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	28,000	4,680	23,320
Fringe Benefits	11,200	1,339	9,861
Other	48,979	44,831	4,148
Total Expenditures	<u>88,179</u>	<u>50,850</u>	<u>37,329</u>
Changes in Fund Balance	(42,960)	11,609	54,569
Fund Balance Beginning of Year	42,166	42,166	0
Prior Year Encumbrances Appropriated	<u>4,979</u>	<u>4,979</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$4,185</u></u>	<u><u>\$58,754</u></u>	<u><u>\$54,569</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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$1,123	\$1,123	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	1,123	1,123	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Indigent Drivers Interlock Special Revenue Fund
 For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$160	\$55	(\$105)
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	160	55	(105)
Fund Balance Beginning of Year	2,707	2,707	0
Fund Balance End of Year	<u>\$2,867</u>	<u>\$2,762</u>	<u>(\$105)</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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$167	\$167	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	167	167	0
Fund Balance Beginning of Year	549	549	0
Fund Balance End of Year	\$716	\$716	\$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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$643,640	\$643,640	\$0
Other	4,730	6,179	1,449
Total Revenues	648,370	649,819	1,449
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	212,694	212,596	98
Fringe Benefits	79,472	78,075	1,397
Materials and Supplies	44,665	39,419	5,246
Contractual Services	342,113	335,665	6,448
Capital Outlay	16,390	16,390	0
Other	30,881	13,641	17,240
Total Expenditures	726,215	695,786	30,429
Excess of Revenues			
Expenditures	(77,845)	(45,967)	31,878
<u>Other Financing Sources</u>			
Advances - In	0	39,000	39,000
Changes in Fund Balance	(77,845)	(6,967)	70,878
Fund Balance Beginning of Year	5,534	5,534	0
Prior Year Encumbrances Appropriated	49,826	49,826	0
Fund Balance (Deficit) End of Year	(\$22,485)	\$48,393	\$70,878

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$260,024	\$260,024	\$0
Other	797	1,146	349
Total Revenues	260,821	261,170	349
<u>Expenditures</u>			
Current			
Public Safety			
Fringe Benefits	1,100	1,100	0
Materials and Supplies	13,986	245	13,741
Contractual Services	40,396	28,351	12,045
Capital Outlay	21,279	5,754	15,525
Other	15,086	1,222	13,864
Total Expenditures	91,847	36,672	55,175
Excess of Revenues Over Expenditures	168,974	224,498	55,524
<u>Other Financing Uses</u>			
Transfers - Out	(195,017)	0	195,017
Changes in Fund Balance	(26,043)	224,498	250,541
Fund Balance Beginning of Year	78,749	78,749	0
Prior Year Encumbrances Appropriated	39,950	39,950	0
Fund Balance End of Year	\$92,656	\$343,197	\$250,541

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$25,129	\$24,518	(\$611)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	24,518	24,518	0
Changes in Fund Balance	611	0	(611)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$611	\$0	(\$611)

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
NG911 Implementation Grant Special Revenue Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$163,773	\$0	(\$163,773)
Other	0	65,509	65,509
	<hr/>	<hr/>	<hr/>
Total Revenues	163,773	65,509	(98,264)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	163,773	163,773	0
	<hr/>	<hr/>	<hr/>
Excess of Revenues			
Under Expenditures	0	(98,264)	(98,264)
<u>Other Financing Sources</u>			
Advances - in	0	163,773	163,773
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	0	65,509	65,509
Fund Balance Beginning of Year	0	0	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$0	\$65,509	\$65,509
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$10,500	\$8,114	(\$2,386)
Licenses and Permits	140,000	144,793	4,793
Fines and Forfeitures	15,000	18,364	3,364
Other	5,980	6,959	979
Total Revenues	<u>171,480</u>	<u>178,230</u>	<u>6,750</u>
<u>Expenditures</u>			
Current			
Health			
Personal Services	122,779	121,172	1,607
Fringe Benefits	41,421	31,142	10,279
Materials and Supplies	29,035	21,487	7,548
Contractual Services	71,038	55,420	15,618
Capital Outlay	2,091	0	2,091
Other	1,001	75	926
Total Expenditures	<u>267,365</u>	<u>229,296</u>	<u>38,069</u>
Changes in Fund Balance	(95,885)	(51,066)	44,819
Fund Balance Beginning of Year	164,754	164,754	0
Prior Year Encumbrances Appropriated	<u>27,652</u>	<u>27,652</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$96,521</u></u>	<u><u>\$141,340</u></u>	<u><u>\$44,819</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Federal Safety Special Revenue Fund
 For the Year Ended December 31, 2020

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

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$66,125	\$74,432	\$8,307
<u>Expenditures</u>			
Current			
Public Works			
Materials and Supplies	5,000	0	5,000
Contractual Services	95,000	80,611	14,389
Capital Outlay	50,000	0	50,000
Total Expenditures	150,000	80,611	69,389
Changes in Fund Balance	(83,875)	(6,179)	77,696
Fund Balance Beginning of Year	178,361	178,361	0
Fund Balance End of Year	\$94,486	\$172,182	\$77,696

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$200	\$177	(\$23)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	500	0	500
Changes in Fund Balance	(300)	177	477
Fund Balance Beginning of Year	2,125	2,125	0
Fund Balance End of Year	<u>\$1,825</u>	<u>\$2,302</u>	<u>\$477</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Special Revenue Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$115,800	\$115,800	\$0
Interest	0	7	7
Total Revenues	<u>115,800</u>	<u>115,807</u>	<u>7</u>
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	7,002	2,969	4,033
Capital Outlay	117,295	117,124	171
Other	10,000	2,000	8,000
Total Expenditures	<u>134,297</u>	<u>122,093</u>	<u>12,204</u>
Changes in Fund Balance	(18,497)	(6,286)	12,211
Fund Balance Beginning of Year	<u>20,525</u>	<u>20,525</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,028</u></u>	<u><u>\$14,239</u></u>	<u><u>\$12,211</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Special Revenue Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$146,000	\$140,394	(\$5,606)
Other	186,777	175,300	(11,477)
Total Revenues	332,777	315,694	(17,083)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Treasurer			
Personal Services	64,723	61,001	3,722
Fringe Benefits	21,845	15,391	6,454
Materials and Supplies	1,000	0	1,000
Other	139,839	138,839	1,000
Total Treasurer	227,407	215,231	12,176
Prosecutor			
Personal Services	72,882	68,869	4,013
Fringe Benefits	26,395	25,637	758
Contractual Services	27,989	25,963	2,026
Total Prosecutor	127,266	120,469	6,797
Total Expenditures	354,673	335,700	18,973
Excess of Revenues Under Expenditures	(21,896)	(20,006)	1,890
<u>Other Financing Sources</u>			
Transfers - In	39,488	4,750	(34,738)
Changes in Fund Balance	17,592	(15,256)	(32,848)
Fund Balance Beginning of Year	35,496	35,496	0
Prior Year Encumbrances Appropriated	347	347	0
Fund Balance End of Year	\$53,435	\$20,587	(\$32,848)

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$57,500	\$65,402	\$7,902
Intergovernmental	100	0	(100)
Other	1,346	1,363	17
Total Revenues	58,946	66,765	7,819
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	35,320	30,146	5,174
Fringe Benefits	10,404	7,001	3,403
Materials and Supplies	3,633	0	3,633
Contractual Services	27,881	16,630	11,251
Other	6,577	5,000	1,577
Total Expenditures	83,815	58,777	25,038
Excess of Revenues Over (Under) Expenditures	(24,869)	7,988	32,857
<u>Other Financing Sources</u>			
Transfers - In	4,116	4,391	275
Changes in Fund Balance	(20,753)	12,379	33,132
Fund Balance Beginning of Year	111,309	111,309	0
Prior Year Encumbrances Appropriated	15,391	15,391	0
Fund Balance End of Year	\$105,947	\$139,079	\$33,132

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$70,000	\$48,025	(\$21,975)
Intergovernmental	75,000	75,000	0
Other	607	607	0
Total Revenues	145,607	123,632	(21,975)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	66,900	46,937	19,963
Fringe Benefits	23,956	20,264	3,692
Materials and Supplies	2,214	2,000	214
Contractual Services	8,671	7,840	831
Other	15,730	8,448	7,282
Total Expenditures	117,471	85,489	31,982
Excess of Revenues Over Expenditures	28,136	38,143	10,007
<u>Other Financing Sources</u>			
Transfers - In	12,121	12,474	353
Changes in Fund Balance	40,257	50,617	10,360
Fund Balance Beginning of Year	69,162	69,162	0
Prior Year Encumbrances Appropriated	10,115	10,115	0
Fund Balance End of Year	\$119,534	\$129,894	\$10,360

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,000	\$37,710	(\$2,290)
Other	28	28	0
Total Revenues	40,028	37,738	(2,290)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Other	24,004	20,000	4,004
Changes in Fund Balance	16,024	17,738	1,714
Fund Balance Beginning of Year	135,521	135,521	0
Prior Year Encumbrances Appropriated	4,004	4,004	0
Fund Balance End of Year	<u>\$155,549</u>	<u>\$157,263</u>	<u>\$1,714</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Litter Control and Recycling Special Revenue Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$93,728	\$82,478	(\$11,250)
Other	0	525	525
	<hr/>	<hr/>	<hr/>
Total Revenues	93,728	83,003	(10,725)
<u>Expenditures</u>			
Current			
Public Works			
Personal Services	47,419	47,403	16
Fringe Benefits	16,402	16,004	398
Materials and Supplies	8,957	7,988	969
Contractual Services	11,613	9,250	2,363
Other	5,600	1,359	4,241
	<hr/>	<hr/>	<hr/>
Total Expenditures	89,991	82,004	7,987
Changes in Fund Balance	3,737	999	(2,738)
Fund Balance Beginning of Year	5,264	5,264	0
Prior Year Encumbrances Appropriated	2,042	2,042	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$11,043</u>	<u>\$8,305</u>	<u>(\$2,738)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Special Revenue Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$400	\$376	(\$24)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	570	500	70
Changes in Fund Balance	(170)	(124)	46
Fund Balance Beginning of Year	4,117	4,117	0
Prior Year Encumbrances Appropriated	70	70	0
Fund Balance End of Year	<u>\$4,017</u>	<u>\$4,063</u>	<u>\$46</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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$170,064	\$147,636	(\$22,428)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	13,993	5,000	8,993
Contractual Services	238,015	145,381	92,634
Capital Outlay	47,588	26,049	21,539
Other	29,688	29,688	0
Total Expenditures	329,284	206,118	123,166
Changes in Fund Balance	(159,220)	(58,482)	100,738
Fund Balance Beginning of Year	112,870	112,870	0
Prior Year Encumbrances Appropriated	149,683	149,683	0
Fund Balance End of Year	\$103,333	\$204,071	\$100,738

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, 2020

	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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$108,000	\$81,304	(\$26,696)
Other	39,000	37,077	(1,923)
Total Revenues	147,000	118,381	(28,619)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	32,080	32,080	0
Fringe Benefits	13,732	12,773	959
Material and Supplies	55,408	53,774	1,634
Contractual Services	75,976	64,612	11,364
Capital Outlay	1,400	0	1,400
Other	19,068	10,789	8,279
Total Expenditures	197,664	174,028	23,636
Changes in Fund Balance	(50,664)	(55,647)	(4,983)
Fund Balance Beginning of Year	35,700	35,700	0
Prior Year Encumbrances Appropriated	24,998	24,998	0
Fund Balance End of Year	\$10,034	\$5,051	(\$4,983)

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$200	\$87	(\$113)
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	200	87	(113)
Fund Balance Beginning of Year	2,310	2,310	0
Fund Balance End of Year	<u>\$2,510</u>	<u>\$2,397</u>	<u>(\$113)</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, 2020

	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, 2020

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

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Treasurer Tax Certificate Special Revenue Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,000	\$1,025	\$25
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	2,000	2,000	0
Contractual Services	12,232	6,806	5,426
Total Expenditures	14,232	8,806	5,426
Changes in Fund Balance	(13,232)	(7,781)	5,451
Fund Balance Beginning of Year	66,747	66,747	0
Prior Year Encumbrances Appropriated	6,232	6,232	0
Fund Balance End of Year	<u>\$59,747</u>	<u>\$65,198</u>	<u>\$5,451</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, 2020

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

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Marriage License Special Revenue Fund
 For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$15,000	\$14,949	(\$51)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Other	13,450	13,450	0
Changes in Fund Balance	1,550	1,499	(51)
Fund Balance Beginning of Year	5,866	5,866	0
Fund Balance End of Year	<u>\$7,416</u>	<u>\$7,365</u>	<u>(\$51)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Elections Security Grant Special Revenue Fund
 For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$87,200	\$87,200	\$0
Interest	0	16	16
Total Revenues	87,200	87,216	16
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Other	129,978	108,747	21,231
Changes in Fund Balance	(42,778)	(21,531)	21,247
Fund Balance Beginning of Year	5	5	0
Prior Year Encumbrances Appropriated	21,547	21,547	0
Fund Balance (Deficit) End of Year	(\$21,226)	\$21	\$21,247

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$99,662	\$99,662	\$0
Intergovernmental	0	17,831	17,831
Interest	0	350	350
Other	0	5,211	5,211
Total Revenues	99,662	123,054	23,392
<u>Expenditures</u>			
General Government - Legislative and Executive			
Other	50,441	50,391	50
Debt Service			
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	195,000	195,000	0
Interest and Fiscal Charges	97,150	97,150	0
Regional Jail Bonds			
Principal Retirement	190,000	190,000	0
Interest and Fiscal Charges	52,750	52,750	0
Justice Center Bonds			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	10,950	10,950	0
Courthouse Improvement Bonds			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	65,650	65,650	0
University Boulevard Bonds			
Principal Retirement	45,000	45,000	0
Interest and Fiscal Charges	21,313	21,313	0
Total General Obligation Bond Retirement	757,813	757,813	0
Total Expenditures	808,254	808,204	50
Excess of Revenues Under Expenditures	(708,592)	(685,150)	23,442
<u>Other Financing Sources</u>			
Transfers - In	643,436	736,051	92,615
Changes in Fund Balance	(65,156)	50,901	116,057
Fund Balance Beginning of Year	107,746	107,746	0
Fund Balance End of Year	<u>\$42,590</u>	<u>\$158,647</u>	<u>\$116,057</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Improvement Capital Projects Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	14,611	14,611	0
Other	38,223	57,349	19,126
Total Revenues	52,834	71,960	19,126
<u>Expenditures</u>			
Capital Outlay	2,369,001	1,760,198	608,803
Excess of Revenues Under Expenditures	(2,316,167)	(1,688,238)	627,929
<u>Other Financing Sources</u>			
Transfers - In	750,000	1,035,914	285,914
Changes in Fund Balance	(1,566,167)	(652,324)	913,843
Fund Balance Beginning of Year	1,225,436	1,225,436	0
Prior Year Encumbrances Appropriated	664,932	664,932	0
Fund Balance End of Year	<u>\$324,201</u>	<u>\$1,238,044</u>	<u>\$913,843</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Drainage Capital Projects Fund
For the Year Ended December 31, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$0	\$53,895	\$53,895
<u>Expenditures</u>			
Current:			
Public Works			
Contract Services	25,000	15,000	10,000
Capital Outlay	395,438	363,520	31,918
Other	33,466	33,466	0
Total Public Works	453,904	411,986	41,918
Debt Service			
Interest and Fiscal Charges	2,202	2,202	0
Total Expenditures	456,106	414,188	41,918
Excess of Revenues Under Expenditures	(456,106)	(360,293)	95,813
<u>Other Financing Sources (Uses)</u>			
Advances - In	398,243	398,243	0
Advances - Out	(55,808)	(55,808)	0
Transfers - In	0	52,000	52,000
Total Other Financing Sources (Uses)	342,435	394,435	52,000
Changes in Fund Balance	(113,671)	34,142	147,813
Fund Balance Beginning of Year	196,778	196,778	0
Prior Year Encumbrances Appropriated	67,395	67,395	0
Fund Balance End of Year	\$150,502	\$298,315	\$147,813

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$285,616	\$294,639	\$9,023
Intergovernmental	30,008	30,617	609
Other	22,043	37,144	15,101
Total Revenues	337,667	362,400	24,733
<u>Expenditures</u>			
Current:			
Health			
Capital Outlay	250,000	17,760	232,240
Other	1,680,320	506,350	1,173,970
Total Expenditures	1,930,320	524,110	1,406,210
Changes in Fund Balance	(1,592,653)	(161,710)	1,430,943
Fund Balance Beginning of Year	1,147,388	1,147,388	0
Prior Year Encumbrances Appropriated	680,320	680,320	0
Fund Balance End of Year	\$235,055	\$1,665,998	\$1,430,943

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, 2020

	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	2,905	2,906
Changes in Fund Balance	(5,811)	(2,905)	2,906
Fund Balance Beginning of Year	43,350	43,350	0
Fund Balance End of Year	<u>\$37,539</u>	<u>\$40,445</u>	<u>\$2,906</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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$300,000	\$269,514	(\$30,486)
<u>Expenditures</u>			
Current			
Public Works			
Contract Services	638,919	552,041	86,878
Capital Outlay	115,169	49,894	65,275
Total Expenditures	754,088	601,935	152,153
Changes in Fund Balance	(454,088)	(332,421)	121,667
Fund Balance Beginning of Year	525,899	525,899	0
Fund Balance End of Year	\$71,811	\$193,478	\$121,667

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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	5,454	500	4,954
Changes in Fund Balance	(5,454)	(500)	4,954
Fund Balance Beginning of Year	8,311	8,311	0
Prior Year Encumbrances Appropriated	5,454	5,454	0
Fund Balance End of Year	<u>\$8,311</u>	<u>\$13,265</u>	<u>\$4,954</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, 2020

	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	37,466	37,466	0
Fund Balance End of Year	<u>\$37,466</u>	<u>\$37,466</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, 2020

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$535,786	\$531,188	(\$4,598)
<u>Expenditures</u>			
Current			
Public Works			
Capital Outlay	270,320	240,281	30,039
Debt Service			
Principal Retirement	105,000	105,000	0
Interest and Fiscal Charges	60,062	60,062	0
Total Debt Service	165,062	165,062	0
Total Expenditures	435,382	405,343	30,039
Changes in Fund Balance	100,404	125,845	25,441
Fund Balance Beginning of Year	740,360	740,360	0
Fund Balance End of Year	\$840,764	\$866,205	\$25,441

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)

	2020	2019	2018	2017
Governmental Activities				
Net Investment in Capital Assets	\$72,124,890	\$72,224,759	\$73,092,495	\$71,533,562
Restricted	32,422,627	28,125,130	25,789,754	26,757,456
Unrestricted (Deficit)	(32,438,930)	(32,799,401)	(26,148,529)	(23,385,816)
Total Governmental Activities Net Position	<u>72,108,587</u>	<u>67,550,488</u>	<u>72,733,720</u>	<u>74,905,202</u>
Business-Type Activity				
Net Investment in Capital Assets	5,600,148	5,205,130	5,314,475	5,499,033
Unrestricted	2,467,757	3,141,184	3,149,667	2,756,885
Total Business-Type Activity Net Position	<u>8,067,905</u>	<u>8,346,314</u>	<u>8,464,142</u>	<u>8,255,918</u>
Primary Government				
Net Investment in Capital Assets	77,725,038	77,429,889	78,406,970	77,032,595
Restricted	32,422,627	28,125,130	25,789,754	26,757,456
Unrestricted (Deficit)	(29,971,173)	(29,658,217)	(22,998,862)	(20,628,931)
Total Primary Government Net Position	<u>\$80,176,492</u>	<u>\$75,896,802</u>	<u>\$81,197,862</u>	<u>\$83,161,120</u>

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.

2016	2015	2014	2013	2012	2011
\$71,954,998	\$71,076,254	\$65,944,848	\$66,626,384	\$66,569,556	\$63,522,762
26,468,143	26,606,452	26,828,990	26,086,187	25,653,314	25,789,516
(6,961,854)	(6,854,702)	(10,120,335)	2,151,753	2,623,697	584,541
<u>91,461,287</u>	<u>90,828,004</u>	<u>82,653,503</u>	<u>94,864,324</u>	<u>94,846,567</u>	<u>89,896,819</u>
5,501,885	5,683,283	5,311,736	5,989,709	5,644,194	5,444,565
2,799,512	2,813,780	2,898,083	3,213,423	3,475,594	3,374,546
<u>8,301,397</u>	<u>8,497,063</u>	<u>8,209,819</u>	<u>9,203,132</u>	<u>9,119,788</u>	<u>8,819,111</u>
77,456,883	76,759,537	71,256,584	72,616,093	72,213,750	68,967,327
26,468,143	26,606,452	26,828,990	26,086,187	25,653,314	25,789,516
(4,162,342)	(4,040,922)	(7,222,252)	5,365,176	6,099,291	3,959,087
<u>\$99,762,684</u>	<u>\$99,325,067</u>	<u>\$90,863,322</u>	<u>\$104,067,456</u>	<u>\$103,966,355</u>	<u>\$98,715,930</u>

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

	2020	2019	2018	2017
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$13,130,717	\$13,794,840	\$8,721,510	\$8,469,164
Intergovernmental	0	0	0	0
Judicial	4,593,620	4,588,205	3,778,993	3,604,855
Public Safety	12,507,386	13,369,603	14,080,656	15,183,869
Intergovernmental	3,600	3,600	3,600	3,600
Public Works	7,351,919	8,556,576	8,028,401	6,813,966
Intergovernmental	0	0	0	269,792
Health	5,848,611	6,596,897	7,111,076	6,274,814
Intergovernmental	11,530	11,530	0	18,910
Human Services	15,461,492	15,492,188	13,601,659	13,626,505
Intergovernmental	0	0	0	0
Economic Development				
Intergovernmental	186,666	197,066	185,330	473,800
Conservation and Recreation	0	0	20,000	20,000
Intergovernmental	41,700	39,500	64,266	144,266
Interest and Fiscal Charges	295,694	310,365	329,129	316,387
Total Governmental Activities Expenses	59,432,935	62,960,370	55,924,620	55,219,928
Business-Type Activity				
Sewer District	1,639,296	1,604,151	1,192,762	1,243,451
Total Primary Government Expenses	61,072,231	64,564,521	57,117,382	56,463,379
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,985,298	2,913,075	2,524,744	2,356,636
Judicial	922,083	1,203,484	1,304,032	1,121,814
Public Safety	1,238,813	1,650,972	1,280,496	676,600
Public Works	219,887	316,131	147,019	128,199
Health	168,198	175,444	172,624	173,571
Human Services	324,051	277,603	277,176	264,840
Operating Grants, Contributions, and Interest	26,626,480	22,443,693	19,489,348	20,664,974
Capital Grants and Contributions	662,437	166,923	1,793,056	1,218,510
Total Governmental Activities Program Revenues	33,147,247	29,147,325	26,988,495	26,605,144
Business-Type Activity				
Charges for Services	1,264,167	1,205,649	1,278,657	1,254,594
Operating Grants, Contributions, and Interest	0	0	0	0
Capital Grants and Contributions	40,806	259,194	0	100,000
Total Business-Type Activity Program Revenues	1,304,973	1,464,843	1,278,657	1,354,594
Total Primary Government Program Revenues	34,452,220	30,612,168	28,267,152	27,959,738

2016	2015	2014	2013	2012	2011
\$7,126,686	\$6,264,600	\$6,194,419	\$5,941,436	\$5,954,475	\$6,327,585
0	319,097	269,342	229,297	189,934	212,793
3,248,371	2,588,560	2,355,542	2,297,480	2,292,198	2,715,638
13,726,210	10,977,835	10,129,954	9,535,197	8,571,222	10,223,590
3,832	0	3,802	3,600	0	3,600
6,671,545	5,881,623	6,770,793	6,208,148	5,342,221	4,170,011
271,845	0	0	0	0	0
6,929,244	6,577,773	7,106,833	7,862,507	7,503,479	7,261,710
0	0	0	0	0	11,530
11,859,816	11,620,375	11,271,857	10,657,562	10,211,235	10,031,512
0	0	11,706	0	0	0
223,596	299,096	278,509	122,376	125,126	159,990
20,000	15,000	5,000	23,302	18,583	8,984
98,700	20,100	12,000	115,000	60,000	140,000
560,159	471,024	407,136	594,070	636,189	517,964
50,740,004	45,035,083	44,816,893	43,589,975	40,904,662	41,784,907
1,354,397	1,282,523	1,827,319	1,216,618	1,281,289	1,253,590
52,094,401	46,317,606	46,644,212	44,806,593	42,185,951	43,038,497
2,362,603	2,252,327	2,254,569	2,255,997	2,347,777	2,154,076
1,259,642	1,229,858	1,148,085	1,092,346	1,139,011	1,192,936
792,639	687,490	674,933	875,488	870,456	1,036,636
166,834	457,712	452,800	341,084	209,240	508,870
167,245	174,258	176,048	184,612	167,859	181,798
230,696	225,849	211,491	276,520	206,684	249,303
21,118,580	19,914,535	20,172,431	19,016,307	18,293,754	19,044,052
1,427,850	4,356,112	158,470	475,853	3,275,614	4,588,222
27,526,089	29,298,141	25,248,827	24,518,207	26,510,395	28,955,893
1,157,080	1,106,246	1,116,394	1,108,742	1,073,505	1,040,801
0	104,000	0	0	0	0
0	336,640	0	180,999	502,958	104,264
1,157,080	1,546,886	1,116,394	1,289,741	1,576,463	1,145,065
28,683,169	30,845,027	26,365,221	25,807,948	28,086,858	30,100,958

(continued)

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

	2020	2019	2018	2017
Net (Expense)/Revenue				
Governmental Activities	(\$26,285,688)	(\$33,813,045)	(\$28,936,125)	(\$28,614,784)
Business-Type Activity	(334,323)	(139,308)	85,895	111,143
Total Primary Government Net Expense	<u>(26,620,011)</u>	<u>(33,952,353)</u>	<u>(28,850,230)</u>	<u>(28,503,641)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for				
General Operating	2,551,622	2,407,562	2,436,876	2,454,261
Health-Mental Health	896,341	874,985	1,039,142	0
Health-Developmental Disabilities	2,810,789	2,735,736	2,670,198	2,682,879
Health-Marca Capital	295,979	287,830	280,403	281,427
Human Services-Children Services	2,997,708	1,489,222	1,189,455	1,193,807
Human Services-Senior Services	717,073	699,988	686,536	692,001
Payment in Lieu of Taxes	630,850	570,198	578,978	537,001
Sales Taxes				
General Operating	12,961,891	12,524,928	12,119,551	12,237,248
Capital Projects	0	0	0	0
Grants and Entitlements not Restricted to Other Programs	2,203,313	2,311,344	2,056,051	3,672,516
Interest	658,463	1,039,441	642,736	401,644
Other	4,119,758	3,688,579	3,064,717	2,309,521
Total Governmental Activities	<u>30,843,787</u>	<u>28,629,813</u>	<u>26,764,643</u>	<u>26,462,305</u>
Business-Type Activity				
Interest	1,712	1,750	1,164	575
Other	54,202	19,730	121,165	16,262
Total Business-Type Activity	<u>55,914</u>	<u>21,480</u>	<u>122,329</u>	<u>16,837</u>
Total Primary Government	<u>30,899,701</u>	<u>28,651,293</u>	<u>26,886,972</u>	<u>26,479,142</u>
Change in Net Position				
Governmental Activities	4,558,099	(5,183,232)	(2,171,482)	(2,152,479)
Business-Type Activity	(278,409)	(117,828)	208,224	127,980
Total Primary Government	<u>\$4,279,690</u>	<u>(\$5,301,060)</u>	<u>(\$1,963,258)</u>	<u>(\$2,024,499)</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.

2016	2015	2014	2013	2012	2011
(\$23,213,915)	(\$15,736,942)	(\$19,568,066)	(\$19,071,768)	(\$14,394,267)	(\$12,829,014)
(197,317)	264,363	(710,925)	73,123	295,174	(108,525)
<u>(23,411,232)</u>	<u>(15,472,579)</u>	<u>(20,278,991)</u>	<u>(18,998,645)</u>	<u>(14,099,093)</u>	<u>(12,937,539)</u>
2,316,331	2,301,018	2,240,469	2,126,170	2,064,496	2,087,575
0	0	0	0	0	0
2,626,624	2,591,203	2,541,813	2,518,480	2,494,106	2,489,882
275,409	271,247	265,634	263,300	260,515	259,999
1,168,288	1,150,626	1,126,810	1,116,929	1,105,118	1,102,922
665,982	672,619	664,855	658,821	654,543	653,876
513,403	593,478	505,367	415,436	422,570	386,197
11,152,761	10,856,692	9,769,901	7,414,576	8,438,891	7,909,112
1,146,209	1,672,555	1,038,344	0	0	0
1,971,485	1,823,669	1,798,983	1,721,970	1,479,036	1,616,108
218,450	240,150	248,620	203,485	195,865	270,512
1,792,256	1,738,186	1,641,325	2,650,358	2,228,875	2,164,945
<u>23,847,198</u>	<u>23,911,443</u>	<u>21,842,121</u>	<u>19,089,525</u>	<u>19,344,015</u>	<u>18,941,128</u>
1,102	894	914	1,593	1,686	2,012
549	21,987	12,233	8,628	3,817	1,794
<u>1,651</u>	<u>22,881</u>	<u>13,147</u>	<u>10,221</u>	<u>5,503</u>	<u>3,806</u>
<u>23,848,849</u>	<u>23,934,324</u>	<u>21,855,268</u>	<u>19,099,746</u>	<u>19,349,518</u>	<u>18,944,934</u>
633,283	8,174,501	2,274,055	17,757	4,949,748	6,112,114
(195,666)	287,244	(697,778)	83,344	300,677	(104,719)
<u>\$437,617</u>	<u>\$8,461,745</u>	<u>\$1,576,277</u>	<u>\$101,101</u>	<u>\$5,250,425</u>	<u>\$6,007,395</u>

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

	2020	2019	2018	2017
General Fund				
Nonspendable	\$868,487	\$521,563	\$537,565	\$613,768
Committed	0	0	0	0
Assigned	5,700,643	3,088,465	3,867,308	3,614,470
Unassigned	5,908,453	4,855,747	4,626,036	4,181,774
Total General Fund	<u>12,477,583</u>	<u>8,465,775</u>	<u>9,030,909</u>	<u>8,410,012</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	27,762,274	23,861,252	22,472,016	23,396,610
Assigned	1,384,225	1,451,496	1,523,744	2,241,504
Unassigned (Deficit)	<u>(259,659)</u>	<u>(73,787)</u>	<u>(910)</u>	<u>(31,155)</u>
Total All Other Governmental Funds	<u>28,886,840</u>	<u>25,238,961</u>	<u>23,994,850</u>	<u>25,606,959</u>
Total Governmental Funds	<u><u>\$41,364,423</u></u>	<u><u>\$33,704,736</u></u>	<u><u>\$33,025,759</u></u>	<u><u>\$34,016,971</u></u>

2016	2015	2014	2013	2012	2011
\$735,760	\$628,227	\$528,089	\$534,728	\$658,610	\$601,012
0	0	0	12,425	12,425	11,000
1,276,171	1,394,791	1,566,433	212,330	248,019	153,127
5,368,757	4,410,353	2,790,107	3,813,085	4,148,895	1,691,119
<u>7,380,688</u>	<u>6,433,371</u>	<u>4,884,629</u>	<u>4,572,568</u>	<u>5,067,949</u>	<u>2,456,258</u>
1,636	0	0	614,917	971,883	1,035,172
22,830,331	22,236,984	23,243,291	21,755,277	20,916,868	20,556,644
8,191,048	1,657,565	625,732	854,754	52,716	13,427
(322,519)	0	0	(1,242,241)	(442,286)	(1,882,556)
<u>30,700,496</u>	<u>23,894,549</u>	<u>23,869,023</u>	<u>21,982,707</u>	<u>21,499,181</u>	<u>19,722,687</u>
<u>\$38,081,184</u>	<u>\$30,327,920</u>	<u>\$28,753,652</u>	<u>\$26,555,275</u>	<u>\$26,567,130</u>	<u>\$22,178,945</u>

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

	2020	2019	2018	2017
Revenues				
Property Taxes	\$10,249,222	\$8,285,839	\$7,352,304	\$7,345,352
Payment in Lieu of Taxes	630,850	570,198	578,978	537,001
Sales Taxes	12,823,044	12,440,262	12,107,934	12,342,717
Special Assessments	128,327	227,144	85,352	145,087
Charges for Services	5,063,050	5,294,352	5,153,330	4,150,204
Licenses and Permits	160,569	169,818	148,039	145,825
Fines and Forfeitures	465,969	803,464	293,932	338,253
Intergovernmental	29,197,704	24,012,201	22,359,691	24,927,143
Interest	774,263	1,028,356	545,948	377,920
Other	4,109,289	3,350,264	3,065,526	2,563,987
Total Revenues	63,602,287	56,181,898	51,691,034	52,873,489
Expenditures				
General Government				
Legislative and Executive	12,076,485	12,170,212	7,778,738	7,335,314
Intergovernmental	0	0	0	0
Judicial	4,329,576	3,819,454	3,487,271	3,135,225
Public Safety	11,230,289	10,499,083	12,685,850	13,571,538
Intergovernmental	3,600	3,600	3,600	3,600
Public Works	5,672,128	6,400,536	5,865,884	5,339,352
Intergovernmental	0	0	0	269,792
Health	5,454,769	5,851,568	5,564,774	5,794,383
Intergovernmental	11,530	11,530	0	18,910
Human Services	14,774,896	13,816,346	12,958,491	12,449,138
Intergovernmental	0	0	0	0
Economic Development				
Intergovernmental	186,666	197,066	185,330	473,800
Conservation and Recreation	0	0	20,000	20,000
Intergovernmental	41,700	39,500	64,266	144,266
Capital Outlay	1,227,143	2,079,559	3,130,296	1,469,217
Debt Service				
Principal Retirement	617,905	600,811	590,811	6,520,811
Current Refunding	0	0	0	0
Interest and Fiscal Charges	315,913	328,656	346,935	392,356
Total Expenditures	55,942,600	55,817,921	52,682,246	56,937,702
Excess of Revenues Over (Under) Expenditures	7,659,687	363,977	(991,212)	(4,064,213)

2016	2015	2014	2013	2012	2011
\$6,942,870	\$6,967,381	\$6,836,792	\$6,740,303	\$6,550,771	\$6,455,745
513,403	593,478	505,367	415,436	422,570	386,197
12,310,285	12,322,016	10,173,976	7,444,621	9,065,121	7,045,122
84,417	163,261	316,150	125,739	102,885	304,095
4,289,174	4,415,336	4,181,375	4,331,388	4,332,473	4,411,431
139,131	143,354	152,082	159,255	146,900	160,468
416,349	356,787	284,131	351,998	400,664	413,293
25,197,180	25,308,576	22,178,829	21,125,367	23,522,501	25,702,703
222,247	243,762	242,518	217,756	218,864	317,504
1,800,104	1,732,359	1,663,340	2,635,865	2,298,090	2,163,958
<u>51,915,160</u>	<u>52,246,310</u>	<u>46,534,560</u>	<u>43,547,728</u>	<u>47,060,839</u>	<u>47,360,516</u>
6,466,554	5,882,248	5,808,582	5,807,300	5,493,593	5,870,228
0	319,097	269,342	229,297	189,934	212,793
3,147,990	2,727,527	2,422,014	2,310,056	2,256,239	2,677,452
12,852,988	10,875,822	9,855,758	9,394,925	8,303,816	10,046,777
3,832	0	3,802	3,600	0	3,600
6,341,991	9,596,488	5,137,368	5,192,720	4,808,265	4,862,065
271,845	0	0	0	0	0
6,438,694	6,533,532	6,776,328	7,498,335	7,368,643	6,922,644
0	0	0	0	0	11,530
11,437,162	11,700,064	11,198,101	10,472,452	10,119,133	9,940,314
0	0	11,706	0	0	0
223,596	299,096	278,509	122,376	125,126	159,990
20,000	15,000	5,000	5,000	0	2,000
98,700	20,100	12,000	115,000	60,000	140,000
1,837,780	1,758,219	1,595,009	1,415,026	4,565,806	6,436,377
570,811	490,810	490,811	4,020,811	360,811	332,905
0	0	0	0	70,000	110,000
527,396	454,039	468,176	512,685	503,719	493,718
<u>50,239,339</u>	<u>50,672,042</u>	<u>44,332,506</u>	<u>47,099,583</u>	<u>44,225,085</u>	<u>48,222,393</u>
<u>1,675,821</u>	<u>1,574,268</u>	<u>2,202,054</u>	<u>(3,551,855)</u>	<u>2,835,754</u>	<u>(861,877)</u>

(continued)

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

	2020	2019	2018	2017
Other Financing Sources (Uses)				
Sale of Capital Assets	\$0	\$315,000	\$0	\$0
Notes Issued	0	0	0	0
Bonds Issued	0	0	0	0
Current Refunding	0	0	0	0
Refunding General Obligation Bonds Issued	0	0	0	0
Premium on Refunding General Obligation				
Bonds Issued	0	0	0	0
Transfers - In	2,001,907	2,662,822	2,569,810	2,800,087
Transfers - Out	(2,001,907)	(2,662,822)	(2,569,810)	(2,800,087)
Total Other Financing Sources (Uses)	<u>0</u>	<u>315,000</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	<u>\$7,659,687</u>	<u>\$678,977</u>	<u>(\$991,212)</u>	<u>(\$4,064,213)</u>
Debt Service as a Percentage of Noncapital Expenditures	1.7%	1.8%	1.9%	12.8%

2016	2015	2014	2013	2012	2011
\$0	\$0	\$0	\$0	\$32,431	\$0
0	0	0	0	3,520,000	2,070,000
0	0	0	3,540,000	0	0
0	0	0	0	(2,000,000)	(2,070,000)
5,545,000	0	0	0	0	0
532,443	0	0	0	0	0
2,052,934	1,972,472	3,563,668	1,751,189	1,242,500	1,291,540
(2,052,934)	(1,972,472)	(3,563,668)	(1,751,189)	(1,242,500)	(1,291,540)
<u>6,077,443</u>	<u>0</u>	<u>0</u>	<u>3,540,000</u>	<u>1,552,431</u>	<u>0</u>
<u>\$7,753,264</u>	<u>\$1,574,268</u>	<u>\$2,202,054</u>	<u>(\$11,855)</u>	<u>\$4,388,185</u>	<u>(\$861,877)</u>
2.4%	2.2%	2.3%	10.2%	2.4%	2.8%

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

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
2020	\$928,147,590	\$190,929,960	\$3,197,364,428	\$127,439,690	\$144,817,830
2019	909,045,930	186,147,490	3,129,124,057	115,089,930	130,784,011
2018	907,244,110	182,732,470	3,114,218,800	104,930,990	119,239,761
2017	905,608,490	178,322,670	3,096,946,171	98,425,280	111,846,909
2016	861,140,990	176,449,740	2,964,544,942	91,896,110	104,427,398
2015	856,777,360	176,572,990	2,952,429,571	85,801,420	97,501,614
2014	856,963,570	181,018,820	2,965,663,971	82,254,730	93,471,284
2013	772,435,490	177,906,790	2,715,263,657	74,928,260	85,145,750
2012	772,487,080	179,285,190	2,719,349,342	70,961,040	80,637,545
2011	772,308,700	185,658,250	2,737,048,428	67,305,290	76,483,284

Source: Marion County Auditor

(1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-16 and S-17 for the direct rate by property type.

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property.

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.

Total

Assessed Value	Estimated Actual Value	Weighted Average Tax Rate (1)
\$1,246,517,240	\$3,342,182,258	\$7.98
1,210,283,350	3,259,908,068	7.96
1,194,907,570	3,233,458,561	7.91
1,182,356,440	3,208,793,080	7.90
1,129,486,840	3,068,972,340	8.08
1,119,151,770	3,049,931,185	8.09
1,120,237,120	3,059,135,255	8.06
1,025,270,540	2,800,409,407	8.50
1,022,733,310	2,799,986,887	8.46
1,025,272,240	2,813,531,712	8.41

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

	2020	2019	2018	2017	2016
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	0.3725	0.3788	0.3786	0.3784	0.3969
Commercial/Industrial	0.5592	0.5716	0.5678	0.5726	0.5745
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985					
Effective Millage Rates					
Residential/Agricultural	0.1432	0.1498	0.1497	0.1497	0.1570
Commercial/Industrial	0.2879	0.2943	0.2924	0.2949	0.2958
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987					
Effective Millage Rates					
Residential/Agricultural	0.2105	0.2140	0.2139	0.2138	0.2243
Commercial/Industrial	0.4115	0.4207	0.4179	0.4214	0.4228
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 1996					
Effective Millage Rates					
Residential/Agricultural	1.6047	1.6320	1.6310	1.6301	1.7100
Commercial/Industrial	2.7809	2.8428	2.8241	2.8480	2.8573
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Children Services					
Effective Millage Rates					
Residential/Agricultural	2.3673	0.9075	0.9070	0.9065	0.9508
Commercial/Industrial	3.2152	1.7868	1.7750	1.7900	1.7959
Tangible/Public Utility Personal	3.6200	2.1200	2.1200	2.1200	2.1200
ADAMHS					
Effective Millage Rates					
Residential/Agricultural	0.7786	0.7918	0.7914	0.7909	0.8297
Commercial/Industrial	0.9733	0.9949	0.9884	0.9967	1.0000
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Senior Services					
Effective Millage Rates					
Residential/Agricultural	0.6229	0.6335	0.6331	0.6327	0.6637
Commercial/Industrial	0.7786	0.7959	0.7907	0.7974	0.8000
Tangible/Public Utility Personal	0.8000	0.8000	0.8000	0.8000	0.8000
Total Marion County (Total Direct Rate)					
Effective Millage Rates					
Residential/Agricultural	8.5038	7.1075	7.1047	7.1021	7.3323
Commercial/Industrial	11.4066	10.1070	10.0562	10.1211	10.1463
Tangible/Public Utility Personal	12.6700	11.1700	11.1700	11.1700	11.1700
Total Weighted Average Tax Rate	7.9823	7.9551	7.9131	7.8960	8.0842

2015	2014	2013	2012	2011
\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
0.3990	0.3986	0.4413	0.4405	0.4391
0.5726	0.5604	0.5626	0.5539	0.5395
1.0000	1.0000	1.0000	1.0000	1.0000
0.1578	0.1576	0.1745	0.1742	0.1737
0.2948	0.2886	0.2897	0.2852	0.2778
0.3500	0.3500	0.3500	0.3500	0.3500
0.2254	0.2252	0.2494	0.2489	0.2481
0.4214	0.4124	0.4141	0.4076	0.3971
0.5000	0.5000	0.5000	0.5000	0.5000
1.7190	1.7172	1.9013	1.8979	1.8918
2.8477	2.7870	2.7982	2.7547	2.6832
3.0000	3.0000	3.0000	3.0000	3.0000
0.9559	0.9549	1.0573	1.0553	1.0520
1.7899	1.7517	1.7587	1.7314	1.6865
2.1200	2.1200	2.1200	2.1200	2.1200
0.8340	0.8332	0.9225	0.9208	0.9179
1.0000	0.9960	1.0000	0.9891	0.9635
1.0000	1.0000	1.0000	1.0000	1.0000
0.6672	0.6665	0.7380	0.7367	0.7343
0.8000	0.7968	0.8000	0.7913	0.7708
0.8000	0.8000	0.8000	0.8000	0.8000
7.3583	7.3533	7.8843	7.8744	7.8569
10.1264	9.9929	10.0233	9.9132	9.7184
11.1700	11.1700	11.1700	11.1700	11.1700
8.0873	8.0602	8.4956	8.4604	8.4115

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

	2020	2019	2018	2017	2016
In County School Districts					
Marion CSD	\$28.7242-40.3000	\$29.0181-40.3000	\$29.3375-40.9100	\$29.4239-40.7700	\$29.9061-41.1200
Pleasant LSD	32.2727-55.2100	22.5144-45.4100	22.6302-45.5300	22.5500-45.4500	23.6626-46.5300
Overlapping School Districts					
Buckeye Valley LSD	27.4600-36.4600	28.1000-37.1000	26.0000-35.0000	26.0000-35.0000	28.3000-37.3000
Cardington-Lincoln LSD	22.9119-28.6500	22.8318-28.6500	22.5800-28.6500	22.5500-28.6500	22.5500-29.6500
Elgin LSD	32.4381-43.4900	30.2702-42.4600	31.3083-43.520	30.9849-43.3100	32.5740-44.8600
Northmor LSD	26.3591-33.5400	26.3411-33.5400	26.2513-33.5400	27.0042-34.5400	26.9923-34.5400
Ridgedale LSD	23.7400-44.4400	23.5455-44.2300	23.9654-44.6600	23.7400-44.4400	24.0000-44.7000
River Valley LSD	26.8319-38.0100	26.7797-37.9100	27.2940-38.4300	27.2542-38.4300	27.4628-38.6200
Upper Sandusky EVSD	21.8411-35.7000	21.8970-35.7000	21.8901-35.7000	21.8827-35.7000	22.0415-35.7000
Corporations					
Caledonia	8.7797-9.5000	9.0751-9.5000	9.0751-9.5000	9.0751-9.5000	9.0751-9.5000
Green Camp	9.7752-10.1000	10.1000-10.1000	10.1000-10.1000	9.4126-10.1000	9.4142-10.1000
Larue	11.7583-13.2000	12.4321-13.2000	12.4321-13.2000	12.4125-13.2000	12.7941-13.2000
Marion (Elgin LSD)	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000
Marion (Marion CSD /Annex)	2.1500-2.1500	2.1500-2.1500	2.1500-2.1500	2.1500-2.1500	2.1500-2.1500
Marion (Marion CSD)	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000
Marion (Pleasant LSD)	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000
Marion (Pleasant LSD/Annex)	0.8000-0.8000	0.8000-0.8000	0.8000-0.8000	0.8000-0.8000	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 (Ridgedale LSD/Annex)	1.0500-1.0500	0.00	0.00	0.00	0.00
Marion (River Valley LSD)	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000
Marion (River Valley LSD/Annex)	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000
Morral	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000
New Bloomington	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	3.2381-4.0000	3.2690-4.0000
Prospect	8.5674-14.6000	8.7861-14.6000	8.7332-14.6000	8.7185-14.6000	8.8764-14.6000
Waldo	5.6164-6.9000	6.0483-6.9000	6.0361-6.9000	6.0361-6.9000	6.1491-6.9000
Townships					
Big Island	4.6996-5.9000	4.6371-5.9000	2.6367-3.9000	2.636-3.9000	2.6929-3.9000
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	3.6743-5.2000	3.6630-5.2000	3.6624-5.2000	3.6600-5.2000	3.7801-5.2000
Grand Prairie	3.1300-3.4500	3.0900-3.4500	3.0900-3.4500	3.0899-3.4500	3.1512-3.4500
Green Camp	4.5754-5.4500	4.2736-5.4500	4.2712-5.4500	4.2700-5.4500	3.4378-4.4500
Marion	12.9678-15.0000	9.5790-10.5000	9.5745-10.5000	9.7251-10.5000	9.9339-10.500
Montgomery	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
Pleasant	5.3189-5.8800	5.6027-5.8800	5.6008-5.8800	5.6007-5.8800	5.7675-5.8800
Prospect	1.7546-2.8000	1.7460-2.8000	1.7449-2.8000	3.4491-5.0000	1.7665-2.8000
Richland	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
Salt Rock	5.7988-8.6000	5.3565-8.6000	5.3572-8.6000	5.3572-8.6000	5.6862-8.6000
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	3.4297-3.9000	3.4410-3.9000	3.4418-3.9000	2.4418-2.9000	2.5026-2.9000

2015	2014	2013	2012	2011
\$29.8524-41.1200	\$29.7367-41.1200	\$30.7316-41.2200	\$30.5185-41.2500	\$29.3975-40.3600
23.6596-46.5300	23.6494-46.5300	24.7987-47.1300	24.7711-47.1300	25.1969-47.5900
25.2000-34.2000	25.9582-34.6600	25.9653-34.6600	25.9931-34.7300	25.8117-34.7300
22.5500-29.6500	23.9524-31.1900	23.958-31.1900	23.9772-31.1900	23.9598-31.1900
32.5846-44.8600	32.6030-44.8600	33.6716-45.7500	33.6884-45.7800	34.0894-46.1700
26.9816-34.5400	27.1045-34.5400	27.0789-34.5400	27.0750-34.5400	27.1659-34.5400
24.0180-44.7000	24.0000-44.7000	25.0040-45.6900	25.0012-45.7000	25.8200-46.5200
27.4635-38.6200	27.4684-38.6200	27.7996-38.8900	27.7883-38.8900	27.3090-38.4100
20.0516-33.7000	20.0000-33.7000	20.0000-33.7000	20.0000-33.7000	20.0000-33.7000
9.0751-9.5000	8.7105-11.5000	8.7018-11.5000	8.6883-11.5000	8.6883-11.5000
9.4242-10.1000	9.4142-10.1000	9.7965-10.1000	9.7965-10.1000	9.7497-10.1000
12.7585-13.2000	12.7585-13.2000	12.6320-13.2000	12.6070-13.2000	12.6345-13.2000
3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000
2.1500-2.1500	2.1500-2.1500	2.1500-2.1500	2.1500-2.1500	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
0.00	0.00	0.00	0.00	0.00
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	0.0000
1.4282-1.5000	1.4281-1.5000	2.3354-2.4300	2.3354-2.4300	2.3356-2.4300
3.2612-4.0000	3.2612-4.0000	3.2630-4.0000	3.2630-4.0000	3.2614-4.0000
8.8788-14.6000	8.8774-14.6000	5.5000-11.6000	5.4847-11.6000	5.4765-11.6000
6.1285-6.9000	6.1177-6.9000	6.2170-6.9000	6.2170-6.9000	6.21734-6.9000
2.7132-3.9000	2.7124-3.9000	2.9077-3.9000	2.9074-3.9000	2.9074-3.9000
3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000
1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000
3.8236-5.2000	3.8236-5.2000	4.6157-5.2000	4.6157-5.2000	4.6075-5.2000
3.1715-3.4500	3.1709-3.4500	3.3980-3.4500	3.3938-3.4500	3.3927-3.4500
3.4782-4.4500	3.4776-4.4500	3.9752-4.4500	3.9752-4.4500	3.9707-4.4500
9.9269-10.5000	9.9235-10.5000	10.3980-10.5000	10.3853-10.5000	9.9676-10.5000
1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
5.7674-5.8800	4.3487-4.5400	4.4599-4.5400	4.4599-4.5400	4.5147-4.5400
1.7726-2.8000	1.7725-2.8000	1.8506-2.8000	1.8495-2.8000	1.8481-2.8000
1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
5.8830-8.6000	5.8770-8.6000	5.0923-6.6000	5.0933-6.6000	5.0923-6.6000
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
2.5205-2.9000	2.5186-2.9000	2.7120-2.9000	2.7120-2.9000	2.7109-2.9000

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

	2020	2019	2018	2017	2016
Other Units					
Battle Run Fire District	\$3.9370-5.0000	\$3.4604-5.0000	\$3.4516-5.0000	\$3.4491-5.0000	\$3.6190-5.0000
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	0.8671-1.0000	.87245-1.0000	0.8744-1.0000	0.9523-1.0000	0.9576-1.0000
Delaware County JVSD	2.2574-3.2000	2.2590-3.2000	2.6000-3.2000	1.5000-1.5000	2.3215-3.2000
First Consolidated Fire District	8.6953-9.0000	8.6480-9.0000	7.5148-9.0000	6.3488-9.0000	6.8556-9.0000
Fort Morrow Fire District	3.43312-5.0000	3.4500-5.0000	3.4572-5.0000	3.4452-5.0000	3.6500-5.0000
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	2.7578-3.7000	2.7507-3.7000	2.7350-3.7000	2.7001-3.7000	2.6981-3.7000
Prospect Joint Park Commission	1.3329-2.2000	1.3117-2.2000	1.3089-2.2000	1.3080-2.2000	1.3626-2.2000
Scioto Valley Fire District	7.3338-10.6000	3.2803-6.7000	3.2798-6.7000	1.5795-5.0000	1.6947-5.0000
Tri-Rivers JVSD	2.0000-4.4000	2.0040-4.4000	2.0000-4.4000	2.0000-4.4000	2.0000-4.4000
Upper Sandusky EVSD Library	1.0201-1.4000	1.4000-1.4000	0.9987-1.4000	0.9982-1.4000	1.0598-1.4000
Vanguard JVSD	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000
Waldo Park Commission	0	0	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.

2015	2014	2013	2012	2011
\$3.662-5.0000	\$3.6659-5.0000	\$4.2056-5.000	\$4.1512-5.0000	\$4.1715-5.000
0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000
0.9612-1.0000	0.9995-1.0000	1.0000-1.0000	1.0000-1.0000	0.9929-1.0000
2.3311-3.2000	2.4297-3.2000	2.3850-3.2000	2.3580-3.2000	2.2890-3.2000
6.8590-9.0000	7.0525-9.0000	8.4501-9.0000	6.7881-8.0000	6.8583-8.0000
3.6671-5.0000	3.8016-5.0000	4.4707-5.0000	4.4690-5.0000	4.5313-5.0000
0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000
2.8258-3.7000	2.0771-3.7000	2.0763-3.7000	2.0319-3.7000	2.0047-3.7000
1.3778-2.2000	1.3777-2.2000	1.5723-2.2000	1.5694-2.2000	1.5661-2.2000
1.7297-5.0000	1.7286-5.0000	2.2890-5.0000	2.2881-5.0000	2.2870-5.0000
1.9997-4.4000	2.0355-4.4000	2.2108-4.4000	2.2063-4.4000	2.2037-4.4000
1.0604-1.4000	1.0568-1.4000	1.3133-1.4000	1.3141-1.4000	1.3170-1.4000
1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000
1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2020	\$11,486,761	\$11,275,083	98.16%	\$664,864	\$2,246,226	\$2,911,090	25.34%
2019	9,545,241	9,302,905	97.46	633,836	2,280,345	2,914,181	30.53
2018	9,409,869	9,261,293	98.42	611,169	2,060,675	2,671,844	28.39
2017	9,280,415	9,068,115	97.71	631,835	1,891,432	2,523,267	27.19
2016	9,080,114	8,857,013	97.54	636,357	1,674,611	2,310,968	25.45
2015	9,023,045	8,813,557	97.68	678,059	1,409,810	2,087,869	23.14
2014	8,959,588	8,764,103	97.82	685,109	1,193,273	1,878,382	20.97
2013	8,680,285	8,434,463	97.17	679,230	1,003,666	1,682,896	19.39
2012	8,620,499	8,334,506	96.68	691,707	745,367	1,437,074	16.67
2011	8,635,679	8,305,212	96.17	736,518	414,563	1,151,081	13.33

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
2020	\$0	\$0	0.00%	\$0	\$865	\$865	0.00%
2019	0	0	0.00	0	865	865	0.00
2018	0	0	0.00	0	1,031	1,031	0.00
2017	0	0	0.00	0	856	856	0.00
2016	0	0	0.00	0	3,448	3,448	0.00
2015	0	242	0.00	0	10,269	10,269	0.00
2014	0	3,391	0.00	0	12,906	12,906	0.00
2013	0	16,083	0.00	0	47,898	47,898	0.00
2012	0	480	0.00	0	6,227	6,227	0.00
2011	0	7,910	0.00	0	6,707	6,707	0.00

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

	2020			2011		
	Total Assessed		Percent of Total County Assessed	Taxable Assessed		Percent of Total County Assessed
	Value	Rank	Value	Value	Rank	Value
Aqua Ohio, Inc.	\$32,362,800	1	2.60%	\$28,114,591	1	2.74%
Ohio Edison	29,150,770	2	2.34	21,879,604	2	2.13
American Transmission	17,407,850	3	1.40			
Columbia Gas Transmission	12,173,440	4	0.98			
AEP Ohio Transmission	10,224,610	5	0.82			
Ohio Power Company	10,023,200	6	0.80			
Marion General Hospital	8,370,900	7	0.67			
Columbia Gas of Ohio	8,131,410	8	0.65			
Mid Ohio Energy	3,911,070	9	0.31			
Innovation Drive LLC	3,587,010	10	0.29			
Whirlpool Corporation				12,508,542	3	1.22
Clinic Investment LLC				9,526,228	4	0.93
Pedcor Investments				8,711,028	5	0.85
Meijer Stores Limited				7,592,285	6	0.74
GP2 LLC				7,066,428	7	0.69
Marion Plaza Associates LP				6,503,285	8	0.64
Marion Forum LLC				6,427,142	9	0.63
RG Marion LTD				6,400,000	10	0.62
Total Principal Taxpayers	135,343,060		10.86	114,729,133		11.19
All Other Taxpayers	1,111,174,180		89.14	910,543,107		88.81
Total County Assessed Value	<u>\$1,246,517,240</u>		<u>100.00%</u>	<u>\$1,025,272,240</u>		<u>100.00%</u>

Source: Marion County Auditor

Marion County, Ohio
Taxable Sales by Type
Last Ten Years

Category	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Sales Tax Payments	\$2,633,159	\$2,713,754	\$2,704,202	\$2,561,996	\$2,414,122
Direct Pay Tax Return Payments	230,920	306,883	291,563	975,719	1,534,156
Seller's Use Tax Return Payments	2,237,716	1,745,046	1,445,334	1,273,287	1,209,848
Consumer's Use Tax Return Payments	218,429	251,663	194,750	211,553	320,822
Motor Vehicle Tax Payments	2,245,426	2,167,271	2,079,898	1,827,466	1,660,187
Watercraft and Outboard Motors	31,846	22,010	16,804	23,618	15,446
Department of Liquor Control	60,141	42,951	42,452	40,047	40,774
Sales Tax on Motor Vehicle Fuel Refunds	1,090	3,983	4,240	3,361	3,641
Sales/Use Tax Voluntary Payments	138	4,894	9,429	4,191	5,508
Statewide Master Numbers	5,151,741	5,191,820	5,359,855	5,300,441	5,208,934
Sales/Use Tax Assessments Payments	88,703	111,933	85,951	139,814	69,384
Streamlined Sales Tax Payments	233,199	125,572	16,669	18,509	11,545
Use Tax Amnesty Payments	1,732	2,130	2,726	2,812	245
Administrative Rotary Fund Fee	(130,928)	(126,514)	(119,247)	(123,609)	(124,232)
Sales/Use Tax Refunds Approved	(41,421)	(38,468)	(15,075)	(21,957)	(71,410)
Total	<u><u>\$12,961,891</u></u>	<u><u>\$12,524,928</u></u>	<u><u>\$12,119,551</u></u>	<u><u>\$12,237,248</u></u>	<u><u>\$12,298,970</u></u>
 Sales Tax Rate	 1.50%	 1.50%	 1.50%	 1.50%	 1.50%

Source: Ohio Department of Taxation

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

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

- (1) Effective October 1, 2011, the County's sales tax rate increased from 1 percent to 1.5 percent.
- (2) Effective April 1, 2012, the County's sales tax rate decreased from 1.5 percent to 1 percent.
- (3) Effective April 1, 2014, the County's sales tax rate increased from 1 percent to 1.5 percent.

2015	2014	2013	2012	2011
\$2,452,040	\$2,188,260	\$1,577,913	\$1,710,572	\$1,597,026
1,606,073	1,235,840	616,557	761,680	604,991
1,136,673	970,032	627,672	742,245	736,195
276,441	280,609	221,158	347,913	308,278
1,823,077	1,450,117	1,071,422	1,152,032	1,126,145
17,425	12,404	10,598	13,516	9,804
37,274	31,450	21,715	23,582	22,925
4,545	6,921	2,836	3,727	1,358
3,629	2,713	6,818	4,055	3,506
5,210,325	4,650,568	3,333,025	3,755,270	3,687,886
126,252	145,392	35,720	36,575	43,301
9,583	4,064	2,457	2,585	2,447
357	41,783	7,131	22,271	1,657
(126,558)	(109,174)	(74,894)	(85,241)	(79,890)
(47,889)	(102,734)	(45,552)	(51,891)	(156,517)
<u>\$12,529,247</u>	<u>\$10,808,245</u>	<u>\$7,414,576</u>	<u>\$8,438,891</u>	<u>\$7,909,112</u>
1.50%	1.5% (3)	1.00%	1% (2)	1.5% (1)

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

Year	Governmental Activities			Business-Type Activity	
	Bond	General	Ohio Public	General	Ohio Public
	Anticipation	Obligation	Works Commission	Obligation	Works Commission
	Notes	Bonds	Loans	Bonds	Loans
2020	\$0	\$7,759,442	\$63,920	\$690,618	\$279,764
2019	0	8,414,576	66,825	851,227	162,513
2018	0	9,047,806	72,636	1,006,482	171,269
2017	0	9,670,603	78,447	1,161,737	196,333
2016	0	16,246,874	84,258	2,591,639	155,696
2015	0	10,736,582	90,069	1,415,000	152,714
2014	0	11,223,733	95,879	1,540,000	108,137
2013	0	11,710,884	101,690	1,660,000	170,567
2012	3,590,000	8,668,035	107,501	1,780,000	212,189
2011	3,725,000	9,025,187	113,312	1,895,000	232,999

Source: Marion County Auditor

See Schedule S33 for population and personal income.

Total Primary Government	Per Capita	Percentage of Personal Income
\$8,793,744	\$135.10	0.35%
9,495,141	145.87	0.38
10,298,193	157.81	0.43
11,107,120	170.97	0.51
19,078,467	293.08	0.89
12,394,365	189.65	0.57
12,967,749	197.32	0.58
13,643,141	207.01	0.61
14,357,725	216.76	0.65
14,991,498	228.34	0.71

Marion County
Legal Debt Margin
Last Ten Years

	2020	2019	2018	2017	2016
Assessed Value of County	\$1,246,517,240	\$1,210,283,350	\$1,194,907,570	\$1,182,356,440	\$1,129,486,840
Voted Debt Limitation	\$29,662,931	\$28,757,084	\$28,372,689	\$28,058,911	\$26,737,171
Total Outstanding Debt					
Bond Anticipation Notes	0	0	0	0	0
General Obligation Bonds	8,025,000	8,790,000	9,530,000	10,260,000	18,195,000
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	343,684	229,338	243,905	274,780	239,954
Total Outstanding Debt	8,368,684	9,019,338	9,773,905	10,534,780	18,434,954
Exemptions					
Bond Anticipation Notes	0	0	0	0	0
Marion-Hardin Correctional Center General Obligation Bonds	1,275,000	1,465,000	1,645,000	1,825,000	4,120,000
General Obligation Bonds Paid by Enterprise Funds	645,000	795,000	940,000	1,085,000	2,505,000
General Obligation Bonds Paid by Tax Incentive Financing Revenues	1,835,000	1,940,000	2,045,000	2,145,000	2,240,000
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	343,684	229,338	243,905	274,780	239,954
Total Exemptions	4,098,684	4,429,338	4,873,905	5,329,780	9,104,954
Net Indebtedness	4,270,000	4,590,000	4,900,000	5,205,000	9,330,000
Amount Available in Debt Service Fund	145,011	94,110	76,261	45,752	6,015,767
Total Net Debt Applicable to Debt Limit	4,124,989	4,495,890	4,823,739	5,159,248	3,314,233
Total Voted Legal Debt Margin	\$25,537,942	\$24,261,194	\$23,548,950	\$22,899,663	\$23,422,938
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	86.09%	84.37%	83.00%	81.61%	87.60%
Unvoted Debt Limitation	\$12,465,172	\$12,102,834	\$11,949,076	\$11,823,564	\$11,294,868
Total Unvoted Legal Debt Margin	\$8,340,183	\$7,606,944	\$7,125,337	\$6,664,316	\$7,980,635
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	66.91%	62.85%	59.63%	56.36%	70.66%

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.

2015	2014	2013	2012	2011
\$1,119,151,770	\$1,120,237,120	\$1,025,270,540	\$1,022,733,310	\$1,025,272,240
\$26,478,794	\$26,505,928	\$24,131,764	\$24,068,333	\$24,131,806
0	0	0	3,590,000	3,725,000
12,125,000	12,735,000	13,340,000	10,415,000	10,885,000
0	0	0	0	0
242,783	204,016	272,258	319,690	346,311
12,367,783	12,939,016	13,612,258	14,324,690	14,956,311
0	0	0	2,690,000	2,825,000
2,295,000	2,455,000	2,615,000	2,765,000	2,910,000
1,415,000	1,540,000	1,660,000	1,780,000	1,895,000
2,335,000	2,430,000	2,525,000	0	0
0	0	0	0	0
242,783	204,016	272,258	319,690	346,311
6,287,783	6,629,016	7,072,258	7,554,690	7,976,311
6,080,000	6,310,000	6,540,000	6,770,000	6,980,000
28,790	14,745	264	40,824	0
6,051,210	6,295,255	6,539,736	6,729,176	6,980,000
\$20,427,584	\$20,210,673	\$17,592,028	\$17,339,157	\$17,151,806
77.15%	76.25%	72.90%	72.04%	71.08%
\$11,191,518	\$11,202,371	\$10,252,705	\$10,227,333	\$10,252,722
\$5,140,308	\$4,907,116	\$3,712,969	\$3,498,157	\$3,272,722
45.93%	43.80%	36.21%	34.20%	31.92%

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
2020	\$8,450,060	0.25%	\$129.82
2019	9,265,803	0.28	142.35
2018	10,054,288	0.31	154.07
2017	10,832,340	0.34	166.74
2016	18,838,513	0.61	289.40
2015	12,151,582	0.40	185.93
2014	12,763,733	0.42	194.21
2013	13,370,884	0.48	202.88
2012	10,448,035	0.37	157.73
2011	10,920,187	0.39	166.33

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>
2020	65,093	\$2,515,453,892	\$38,644	5.0%
2019	65,093	2,489,937,436	38,252	4.1
2018	65,256	2,370,619,968	36,328	4.4
2017	64,967	2,188,608,296	33,688	5.1
2016	65,096	2,143,936,760	32,935	5.0
2015	65,355	2,187,693,270	33,474	5.1
2014	65,720	2,199,911,280	33,474	5.4
2013	65,905	2,261,595,980	34,316	7.1
2012	66,238	2,224,139,564	33,578	7.2
2011	65,655	2,112,712,245	32,179	8.4

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	2020			2011		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,300	1	8.24%	3,066	1	11.27%
Ohio Health Marion General Hospital	1,603	2	5.75	989	2	3.64
Marion City School District	683	3	2.45	769	3	2.83
Andersen/Silverline Windows	600	4	2.15	700	4	2.58
Marion County Government	598	5	2.14	586	6	2.15
Marion Correctional Institution	446	6	1.60	448	8	1.65
Ohio Health Marion Area Physicians	432	7	1.55			
US Yachiyo, Inc.	389	8	1.39			
Wyandot, Inc.	370	9	1.33	425	9	1.56
North Central Correctional Institution	365	10	1.31			
Frontier Communications				597	5	2.19
Smith Clinic				460	7	1.69
Nucor Steel Marion, Inc.				405	10	1.49
Total	<u>7,786</u>		<u>27.91%</u>	<u>8,445</u>		<u>31.05%</u>
Total Employment Within Marion County	<u>27,900</u>			<u>27,200</u>		

Source: Marion County Chamber of Commerce
Marion County Job and Family Services

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

Function/Program	2020	2019	2018	2017	2016	2015	2014
General Government							
Legislative and Executive	62.5	63.5	64.5	64.5	61.0	61.0	57.0
Judicial	60.0	59.5	57.0	52.5	50.5	45.5	46.5
Public Safety							
Enforcement	46.0	42.0	39.5	36.0	32.0	37.5	37.5
Other Public Safety	91.0	91.5	88.0	90.5	88.5	69.5	74.0
Public Works	32.0	29.0	31.0	29.0	28.0	29.0	31.0
Health							
Developmental Disabilities	30.0	29.5	40.0	40.5	69.0	89.0	87.0
Other Health	4.5	3.5	3.5	4.5	4.5	2.0	3.0
Human Services							
Children Home	35.0	30.0	32.5	35.5	33.5	34.5	34.5
Job and Family Services	54.0	54.0	57.0	63.5	65.0	65.0	66.5
Child Support Enforcement Agency	12.0	13.0	13.0	13.0	13.0	13.0	13.0
Other Human Services	9.0	11.5	8.0	8.0	9.0	8.0	8.0
Sanitary Engineer	8.5	7.5	7.0	7.0	7.5	6.0	8.0
Total	<u>444.5</u>	<u>434.5</u>	<u>441.0</u>	<u>444.5</u>	<u>461.5</u>	<u>460.0</u>	<u>466.0</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>2013</u>	<u>2012</u>	<u>2011</u>
56.5	53.5	60.0
47.5	42.5	48.5
34.0	30.0	33.5
71.0	67.5	71.0
30.0	34.0	34.0
84.0	87.5	79.0
3.0	2.5	1.0
35.5	35.5	36.0
64.5	61.0	60.5
14.0	13.0	12.0
9.0	8.0	9.0
8.0	8.5	8.0
<u>457.0</u>	<u>443.5</u>	<u>452.5</u>

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

	2020	2019	2018	2017	2016
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	934	1,431	1,500	1,363	989
Number of Exempt Conveyances	1,472	1,043	957	1,008	1,218
Number of Real Estate Transfers	2,406	2,474	2,457	2,371	2,207
Board of Elections					
Number of Registered Voters	39,947	38,751	40,298	39,757	39,530
Number of Voters Last General Election	27,943	11,618	21,095	12,183	26,885
Percent of Registered Voters Voting	69.95	29.98	52.35	30.64	68.01
Recorder					
Number of Deeds Filed	2,179	2,247	2,233	2,176	2,022
Number of Mortgages Filed	2,225	1,828	1,744	1,743	1,657
Judicial					
Common Pleas Court					
Number of New Filings	305	823	762	659	649
Number of Terminations	483	747	908	670	773
Criminal Cases					
Number of New Filings	497	654	573	1,442	1,448
Number of Terminations	585	625	754	1,541	1,158
Family Court					
Domestic Violence Civil Protection Orders					
Number of New Filings	65	73	91	99	98
Number of Terminations	67	70	92	102	95
Juvenile/Family Court					
Delinquent/Unruly/Truancy Cases					
Number of New Filings	292	333	430	569	398
Number of Terminations	344	371	562	575	491
Traffic Cases					
Number of New Filings	152	304	325	327	363
Number of Terminations	147	318	331	316	372
Public Safety					
Sheriff					
Incidents Reported	20,345	28,010	28,675	26,408	55,029
Citations Issued	1,000	586	574	603	452
Papers Served	2,660	4,464	3,043	3,179	3,624
Transport Hours	1,500	1,074	1,470	1,206	1,124
Court Security Hours	0	0	0	0	0
Public Works					
Engineer					
Roads Resurfaced	10.81	13.67	33.93	28.51	30.52
Bridges Replaced	2	3	4	6	4
Culverts Built	1	8	6	5	2

2015	2014	2013	2012	2011
1,223	1,129	1,262	1,100	1,138
1,128	1,070	1,064	945	974
2,351	2,199	2,326	2,045	2,112
38,252	39,586	39,198	42,218	41,653
18,501	16,201	11,320	27,622	19,918
48.37	40.93	28.88	65.43	47.82
2,135	2,038	2,165	1,953	2,328
1,569	1,446	1,872	1,657	1,625
720	633	758	834	916
760	860	835	1,109	1,176
715	536	588	610	664
706	821	786	871	796
79	96	82	82	93
74	107	78	95	81
464	561	705	848	1,372
607	717	893	882	1,373
342	322	289	358	355
329	319	304	381	346
30,935	33,128	36,111	33,219	32,716
244	421	273	216	466
4,020	2,225	5,794	4,535	5,616
947	420	416	233	67
0	0	0	0	4,160
23.05	9.49	8.01	8.07	34.07
4	2	4	5	4
7	10	9	5	13

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Health					
Dog and Kennel					
Number of Dog Licenses Sold	7,724	8,158	8,177	8,350	8,324
Number of Kennel Licenses Sold	85	73	72	86	102
Developmental Disabilities					
Students Enrolled at Marca					
Early Intervention Program	66	60	76	89	102
Preschool	30	29	25	184	55
Consumers Employed at Marca Industries	75	112	137	157	100
Sewer District					
New Residential Connections	5	4	10	4	5
New Commercial (Multi Family) Connections	2	1	2	2	3
Number of Treatment Plants	8	8	8	8	8
Number of Pumping Stations	8	8	8	8	8

Source: Marion County Departments

2015	2014	2013	2012	2011
8,647	9,156	9,083	9,461	9,834
93	313	214	187	207
87	97	83	55	74
60	46	51	45	45
160	163	167	137	120
3	3	6	3	26
1	2	2	2	1
8	7	7	7	7
8	8	8	8	8

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

	2020	2019	2018	2017	2016
General Government					
Legislative and Executive					
Commissioners					
Administrative Office Space (sq. ft.)	4,199	4,199	4,199	4,199	4,199
Auditor					
Administrative Office Space (sq. ft.)	3,876	3,876	3,876	3,876	3,876
Treasurer					
Administrative Office Space (sq. ft.)	2,068	2,068	2,068	2,068	2,068
Prosecutor					
Administrative Office Space (sq. ft.)	6,200	6,200	6,200	6,200	6,200
Board of Elections					
Administrative Office Space (sq. ft.)	3,120	3,120	3,120	3,120	3,120
Recorder					
Administrative Office Space (sq. ft.)	6,468	6,468	6,468	6,468	6,468
Judicial					
Common Pleas Court					
Number of Court Rooms	3	3	2	2	2
Administrative Office Space (sq. ft.)	13,984	13,984	13,984	13,984	13,984
Probate Court					
Administrative Office Space (sq. ft.)	1,028	1,028	1,028	1,028	1,028
Number of Court Rooms	1	1	1	1	1
Juvenile Court/Family Court					
Administrative Office Space (sq. ft.)	15,536	15,536	15,536	15,536	15,536
Number of Court Rooms	3	3	2	2	2
Clerk of Courts					
Administrative Office Space (sq. ft.)	3,705	3,705	3,705	3,705	3,705
Law Library					
Administrative Office Space (sq. ft.)	3,192	3,192	3,192	3,192	3,192
Public Safety					
Sheriff					
Number of Patrol Vehicles	33	33	33	32	31
Administrative Office Space (sq. ft.)	30,000	30,000	10,000	10,000	10,000
Adult Probation					
Administrative Office Space (sq. ft.)	9,037	9,037	9,037	9,037	9,037
Number of Vehicles	5	5	5	5	5
Public Works					
Engineer					
Administrative Office Space (sq. ft.)	3,724	3,724	3,724	3,724	3,724
Centerline Miles of Roads	385	385	385	385	385
Number of Bridges	277	276	276	277	278
Number of Culverts	1454	1454	1454	1451	1451
Number of Traffic Signals	1	2	4	5	4
Number of Storm Drainage (feet)	152,753	152,753	152,753	151,540	150,052
Number of Vehicles	36	36	47	47	46
Sewer District					
Administrative Office Space (sq. ft.)	1,728	1,728	1,728	1,728	1,728
Miles of Sewer Lines	51.00	51.00	51.00	51.00	51.00

2015	2014	2013	2012	2011
4,199	4,199	4,199	4,199	4,199
3,876	3,876	3,876	3,876	3,876
2,068	2,068	2,068	2,068	2,068
6,200	6,200	6,200	6,200	6,200
3,120	3,120	3,120	3,120	3,120
6,468	6,468	6,468	6,468	6,468
2	2	2	4	4
13,984	13,984	13,984	13,984	13,984
1,028	1,028	1,028	1,028	1,028
1	1	1	1	1
15,536	15,536	15,536	15,536	15,536
3	3	3	4	4
3,705	4,022	4,022	4,022	4,022
3,192	3,192	3,192	3,192	3,192
29	31	33	30	32
10,000	10,000	10,000	10,000	10,000
13,534	9,512	9,512	9,512	9,512
5	4	4	6	6
3,724	3,724	3,724	3,724	3,724
384	389	384	384	391
277	284	278	278	278
1450	1446	1437	1435	1446
4	4	5	5	4
148,406	141,350	139,382	137,668	135,452
44	45	46	41	41
1,728	1,728	1,728	1,728	1,728
51.00	50.60	50.30	50.30	50.60

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Health					
Dog & Kennel					
Administrative Office Space (sq. ft.)	3,520	3,520	3,520	3,520	3,520
Development Disabilities					
Number of Buildings	6	6	7	7	7
Administrative Office Space (sq. ft.)	4,102	4,748	5,549	5,549	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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
3,520	3,520	3,520	3,520	3,520
⁷ 4,938	⁷ 4,938	⁷ 4,938	⁷ 4,275	⁷ 4,275
31,272	31,272	31,272	31,272	31,272
230	230	230	230	230

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OHIO AUDITOR OF STATE KEITH FABER



MARION COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/14/2021

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

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