



MARION COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2021

**MARION COUNTY
DECEMBER 31, 2021**

TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Expenditures of Federal Awards	3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
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.....	7
Schedule of Findings.....	11
 Attachment: Annual Comprehensive Financial Report	

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MARION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
Cash Assistance				
School Breakfast Program	10.553	N/A	-	8,180
National School Lunch Program	10.555	N/A	-	17,239
Total Child Nutrition Cluster			-	25,419
<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-2021-11-5961 / G-2223-11-6959	-	359,493
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	384,912
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-2021-11-5961 / G-2223-11-6960	-	52,488
Temporary Assistance for Needy Families	93.558	G-2021-11-5961 / G-2223-11-6959	82,154	2,847,843
Child Support Enforcement	93.563	G-2021-11-5961 / G-2223-11-6959	-	786,531
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-2021-11-5961 / G-2223-11-6959	-	124,519
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5961 / G-2223-11-6960	-	55,051
Foster Care Title IV-E	93.658	G-2021-11-5961 / G-2223-11-6960	-	1,642,247
Adoption Assistance	93.659	G-2021-11-5961 / G-2223-11-6960	-	470,225
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5961 / G-2223-11-6960	-	72,086
Elder Justice Innovation Grants	93.747	G-2021-11-5961 / G-2223-11-6959	-	10,000
Medicaid Cluster:				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Medical Assistance Program	93.778	G-2021-11-5961 / G-2223-11-6960	-	5,763
Medical Assistance Program	93.778	G-2021-11-5961 / G-2223-11-6959	-	468,946
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	2105OH5ADM / 2205OH5ADM	-	208,463
Total Medicaid Cluster			-	683,172
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	2101OHSOSR	-	34,362
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Social Services Block Grant	93.667	G-2021-11-5961 / G-2223-11-6959	-	185,284
Total Social Services Block Grant			-	219,646
Children's Health Insurance Program	93.767	G-2021-11-5961 / G-2223-11-6959	-	9,213
<i>Passed Through Ohio Family and Children First</i>				
Promoting Safe and Stable Families Program	93.556	N/A	-	15,043
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			82,154	6,988,064
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Ohio Department of Public Safety - Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2020-EP-00004	-	14,197
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005	-	6,478
Emergency Management Performance Grants	97.042	EMC-2021-EP-00002	-	22,640
Total Emergency Management Performance Grants			-	43,315
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	43,315
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-20-1BU-1		140,718
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-20-1BU-1		96,200
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-X-20-1BU-1	-	20,446
				257,364
Community Housing Impact and Preservation Program - Home	14.239	B-C-20-1BU-2	-	172,594
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	429,958

MARION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE				
Bulletproof Vest Partnership Program (Direct)	16.607	N/A	-	4,802
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-CTF-2330	-	13,723
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2021-VOCA-133945459	-	33,693
Crime Victim Assistance	16.575	2022-VOCA-134714088	-	11,816
Crime Victim Assistance	16.575	2021-VOCA-133945455	-	50,022
Crime Victim Assistance	16.575	2022-VOCA-134714111	-	8,040
Total Crime Victim Assistance			-	103,571
Felony Prosecution Initiative	16.588	2020-WF-VA2-8176	-	36,780
TOTAL U.S. DEPARTMENT OF JUSTICE			-	171,521
U.S. DEPARTMENT OF LABOR				
<i>Passed Through WIA Area 7 Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	2020/21-7251-1	-	3,351
Unemployment Insurance	17.225	2020/21-7251-1	-	23,603
Trade Adjustment Assistance	17.245	2020/21-7251-1	-	553
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	2020/21-7251-1	-	58,510
WIOA Cluster:				
WIOA Adult Program	17.258	2020/21-7251-1	-	188,923
WIOA Youth Activities	17.259	2020/21-7251-1	-	148,387
WIOA Dislocated Worker Formula Grants	17.278	2020/21-7251-1	-	119,737
Total WIOA Cluster			-	457,047
TOTAL U.S. DEPARTMENT OF LABOR			-	543,064
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	IDEP/STEP-2021 O-00078	-	13,934
State and Community Highway Safety	20.600	IDEP/STEP-2022 O-00085	-	3,727
National Priority Safety Programs	20.616	DDEPE-2021 O-00052	-	4,753
Total Highway Safety Cluster			-	22,414
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP	-	13,480
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2021 O-00078	-	11,750
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2022 O-00085	-	4,262
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			-	16,012
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	51,906
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education_Grants for Infants and Families	84.181	H181A190024	-	39,397
Special Education_Grants for Infants and Families	84.181	H181A200024	-	20,830
Total Special Education_Grants for Infants and Families			-	60,227
TOTAL U.S. DEPARTMENT OF EDUCATION			-	60,227
U.S. DEPARTMENT OF THE TREASURY				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027	N/A	-	38,145
TOTAL U.S. DEPARTMENT OF THE TREASURY			-	38,145
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 82,154	\$ 8,711,112

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, 2021**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Marion County (the County) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

NOTE 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 – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2021 is \$12,045

NOTE G – COST SETTLEMENT REPORTS

During the calendar year, the County Board of Developmental Disabilities received settlement payments for the 2017 and 2018 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of \$12,312 and \$18,782, respectively. The Cost Report Settlement payments were for settlements of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

MARION COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b) (6)
FOR THE YEAR ENDED DECEMBER 31, 2021
(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 of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2021, 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 27, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. *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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 27, 2022

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Marion County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on Marion County's major federal program for the year ended December 31, 2021. Marion County's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Marion County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. 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 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, 2021, 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 27, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

August 25, 2022

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MARION COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Temporary Assistance for Needy Families (AL #93.558)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	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



ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

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INTRODUCTORY SECTION



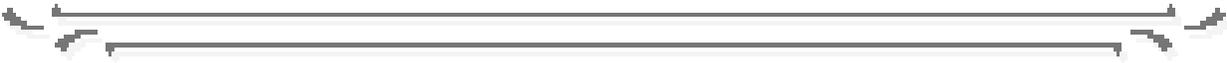
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MARION COUNTY, OHIO

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021**

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



MARION COUNTY, OHIO
 Annual Comprehensive Financial Report
 For the Year Ended December 31, 2021
 Table of Contents

I. INTRODUCTORY SECTION	Page
Title Page	i
Table of Contents	ii
Transmittal Letter.....	v
Elected and Appointed Officials.....	x
Organizational Chart.....	xi
Certificate of Achievement.....	xii
 II. FINANCIAL SECTION	
Independent Auditor’s Report.....	1
General Purpose External Financial Statements	
Management’s Discussion and Analysis.....	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	14
Statement of Activities.....	16
Fund Financial Statements	
Balance Sheet - Governmental Funds.....	18
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	21
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	22
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities.....	24
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	26
Job and Family Services Fund.....	27
Motor Vehicle Gasoline Tax Fund.....	28
Children Services Fund.....	29
Developmental Disabilities Fund.....	30
American Rescue Plan Fund.....	31
Statement of Fund Net Position - Enterprise Fund	32

MARION COUNTY, OHIO
 Annual Comprehensive Financial Report
 For the Year Ended December 31, 2021
 Table of Contents (continued)

Statement of Revenues, Expenses, and Change in Fund Net Position - Enterprise Fund	34
Statement of Cash Flows - Enterprise Fund.....	35
Statement of Fiduciary Net Position - Custodial Funds.....	37
Statement of Change in Fiduciary Net Position - Custodial Funds.....	38
Notes to the Basic Financial Statements	39
 Required Supplementary Information	
Schedule of the County’s Proportionate Share of the Net Pension Liability - Ohio Public Employees Retirement System - Traditional Plan	94
Schedule of the County’s Proportionate Share of the Net Pension Asset - Ohio Public Employees Retirement System - Combined Plan	97
Schedule of the County’s Proportionate Share of the Net OPEB Liability (Asset) - Ohio Public Employees Retirement System	98
Schedule of the County’s Contributions - Ohio Public Employees Retirement System	100
Notes to the Required Supplementary Information	102
 Combining Statements and Individual Fund Schedules	
 Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions	105
Combining Balance Sheet - Nonmajor Governmental Funds.....	107
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	113
 Combining Statements - Custodial Funds	
Fund Descriptions	119
Combining Statement of Fiduciary Net Position - Custodial Funds.....	121
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds	125

MARION COUNTY, OHIO
 Annual Comprehensive Financial Report
 For the Year Ended December 31, 2021
 Table of Contents (continued)

Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual.....	131
Major Funds.....	132
Nonmajor Funds.....	144

III. STATISTICAL SECTION

Statistical Section Description	S1
Net Position by Component - Last Ten Years	S2
Changes in Net Position - Last Ten Years	S4
Fund Balances, Governmental Funds - Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds - Last Ten Years.....	S10
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	S14
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years.....	S16
Property Tax Levies and Collections - Real and Public Utility Real Property Taxes - Last Ten Years	S22
Principal Property Taxpayers - Current Year and Nine Years Ago.....	S23
Taxable Sales by Type - Last Ten Years	S24
Ratios of Outstanding Debt by Type - Last Ten Years	S26
Legal Debt Margin - Last Ten Years	S28
Ratios of General Bonded Debt Outstanding - Last Ten Years	S30
Demographic and Economic Statistics - Last Ten Years.....	S31
Principal Employers - Current Year and Nine Years Ago.....	S33
Full-Time Equivalent County Government Employees by Function/Program - Last Ten Years	S34
Operating Indicators by Program/Department - Last Ten Years	S36
Capital Asset Statistics by Program/Department - Last Ten Years	S40

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Joan M. Kasotis

Marion County Auditor



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June 27, 2022

Honorable Paul Andrew Appelfeller
Honorable Kenneth Stiverson
Honorable Kerr Murray

Citizens of Marion County:

It is my pleasure to present Marion County's Annual Comprehensive Financial Report for the year ended December 31, 2021. The Annual Comprehensive 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, 2021. 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 65,291 in 2021.

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	58.40%
Agricultural	15.13
Commercial/Industrial	15.07
Public Utility	0.10
Governmental	11.30
	<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 146,712 volumes, 18,894 audio-visual media, and 190,933 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 seven hundred sixty-six persons. Both compounds are located on Marion Williamsport Road. The North Central Correctional Institution is operated by the Management and Training Corporation. The Multi-County Corrections Center, jointly operated by Marion and Hardin Counties, retains sixty-two 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 four bargaining units. The Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expires on September 30, 2023, for the Sheriff's Deputies Unit. The Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expires on September 30, 2023, for the Sheriff's Lieutenants Unit. The Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expires on September 30, 2023, for Sheriff's Dispatchers Unit. The County also negotiates with the American Federation of State, County, and Municipal Employees Local 2694, whose agreement expires on February 19, 2025. The remaining full-time County employees have not elected to join a bargaining unit.

LOCAL ECONOMY

Marion County was approved to receive over \$28 million dollars from the state and federal government to be put toward different improvement projects within the County ranging from sewer infrastructure to road repair. The Ohio Department of Transportation (ODOT) had five road construction projects within the County, and both Morral and Waldo Villages were selected to receive infrastructure grants as part of the 2021 Ohio BUILDS initiative. Additional public investment for Marion County is on the horizon as ODOT has three new projects in the development stage.

Marion County Commissioners have earmarked American Rescue Plan funds for various projects located throughout the County. Along with these projects, they have also established a grant program to benefit local non-profit organizations that have been affected by the Coronavirus pandemic.

Ohio Health Marion General Hospital officially opened its 3-story, 60,000 square foot addition. Completion of this expansion was the final piece of a three-phase, \$46 million dollar construction project on the Marion Medical Campus. Ohio Health Marion General Hospital has announced plans for a new \$20 million dollar comprehensive cancer center in this new addition slated to arrive in fall 2022.

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

Jaguar Transport Holdings owner of the Marion Industrial Rail Park is set to invest in a \$12 million, 150,000 square foot warehouse and distribution center. Marion County Commissioners have approved a reimbursement of up to \$1 million to offset the cost of public infrastructure needed for this new development. Infrastructure needs for this project include items like storm water and retention systems, a fire line water system, gas line, and sewer system. Reimbursement is allowed by the Ohio Revised Code through tax increment financing.

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 Annual Comprehensive Financial Report for the year ended December 31, 2020. 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 Annual Comprehensive 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 Annual Comprehensive 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

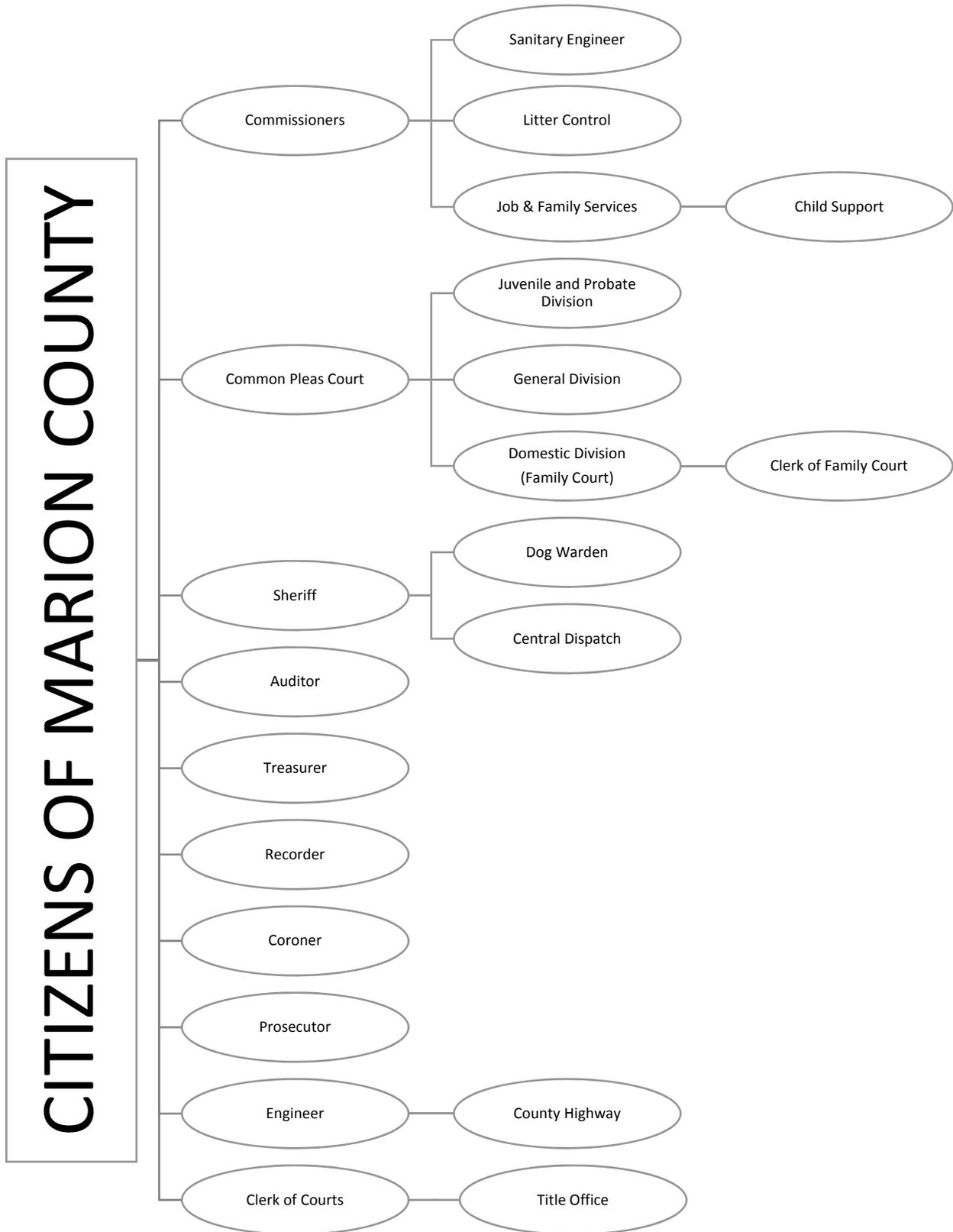
MARION COUNTY, OHIO

Elected and Appointed Officials

December 31, 2021

COMMISSIONERS	Paul Andrew Appelfeller Kenneth Stiverson Kerr Murray
AUDITOR	Joan M. Kasotis
TREASURER	Janet Draper
RECORDER	Deborah Miller
COMMON PLEAS JUDGE/GENERAL DIVISION	Matthew Frericks
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. (resignation February 15, 2022) Dr. Gary Burton (appointed February 15, 2022)
PROSECUTOR	Raymond A. Grogan Jr.
SHERIFF	Matt A. Bayles
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 Carbeta
VETERANS SERVICE	Elizabeth Clayton

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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Marion County, Ohio as of December 31, 2021, 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, Developmental Disabilities, and American Rescue Plan funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated June 27, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 27, 2022

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2021
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, 2021. 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, American Rescue Plan, 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 2021. 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, 2021
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, American Rescue Plan, 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, 2021
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2021 and 2020.

Table 1
Net Position

	Governmental Activities		Business-Type Activity		Total	
	2021	2020	2021	2020	2021	2020
<u>Assets</u>						
Current and Other Assets	\$77,773,227	\$63,787,387	\$3,561,387	\$3,662,219	\$81,334,614	\$67,449,606
Net Pension Asset	304,114	217,567	7,799	5,652	311,913	223,219
Net OPEB Asset	2,381,968	0	61,077	0	2,443,045	0
Capital Assets, Net	78,874,386	78,043,300	6,228,962	6,520,359	85,103,348	84,563,659
Total Assets	<u>159,333,695</u>	<u>142,048,254</u>	<u>9,859,225</u>	<u>10,188,230</u>	<u>169,192,920</u>	<u>152,236,484</u>
<u>Deferred Outflows of Resources</u>						
Deferred Charge on						
Refunding	144,812	165,491	0	0	144,812	165,491
Pension	3,503,127	4,163,814	83,663	196,110	3,586,779	4,271,866
OPEB	1,539,556	2,848,823	37,674	135,965	1,575,394	2,922,752
Total Deferred Outflows of Resources	<u>5,187,495</u>	<u>7,178,128</u>	<u>121,337</u>	<u>332,075</u>	<u>5,306,985</u>	<u>7,360,109</u>
<u>Liabilities</u>						
Current and Other Liabilities	10,617,764	2,792,705	64,245	73,028	10,682,009	2,865,733
Long-Term Liabilities						
Pension	20,337,536	26,260,002	521,474	682,076	20,859,010	26,942,078
OPEB	0	17,890,099	0	464,678	0	18,354,777
Other Amounts	9,198,437	9,785,846	838,749	1,016,092	10,037,186	10,801,938
Total Liabilities	<u>40,153,737</u>	<u>56,728,652</u>	<u>1,424,468</u>	<u>2,235,874</u>	<u>41,578,205</u>	<u>58,964,526</u>
<u>Deferred Inflows of Resources</u>						
Pension	9,036,795	6,342,524	230,469	147,757	9,267,253	6,402,223
OPEB	7,375,955	2,964,935	187,651	68,769	7,561,770	2,971,668
Other Amounts	12,709,288	11,081,684	0	0	12,709,288	11,081,684
Total Deferred Inflows of Resources	<u>29,122,038</u>	<u>20,389,143</u>	<u>418,120</u>	<u>216,526</u>	<u>29,538,311</u>	<u>20,455,575</u>
<u>Net Position</u>						
Net Investment in Capital						
Assets	72,583,412	72,124,890	5,491,220	5,600,148	78,074,632	77,725,038
Restricted	35,884,424	32,422,627	0	0	35,884,424	32,422,627
Unrestricted (Deficit)	(13,222,421)	(32,438,930)	2,646,754	2,467,757	(10,575,667)	(29,971,173)
Total Net Position	<u>\$95,245,415</u>	<u>\$72,108,587</u>	<u>\$8,137,974</u>	<u>\$8,067,905</u>	<u>\$103,383,389</u>	<u>\$80,176,492</u>

The net pension liability (asset) and the net OPEB asset reported by the County at December 31, 2021, 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 asset to the reported net position and subtracting deferred outflows related to pension and OPEB.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

GASB standards are national standards and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB Statement No. 27) and postemployment benefits (GASB Statement No. 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension or net OPEB liability (as applicable). 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 (asset) (as applicable) 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.

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 applicable). 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 (as applicable) 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 (asset), respectively, not accounted for as deferred outflows/inflows.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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 increase in the net pension/OPEB asset and the decrease in the net pension/OPEB liability represents the County's proportionate share of the unfunded benefits.

For governmental activities, the increase in current and other assets was primarily an increase in cash and cash equivalents. This increase can be attributed to American Rescue Plan Act (ARPA) moneys received from the federal government for pandemic recovery. Almost all of these resources were unspent as of year end. Also, sales tax performance exceeded expectations for the year and a reduction in overall staff and a smaller outlay of salary and benefit payments contributed to more cash at year end. Another factor contributing to the increase in current and other assets was an increase in property taxes receivable. Voters approved a property tax levy for developmental disabilities that was levied in 2021 and will begin collection in 2022. The increase in current and other liabilities was due to several factors, the most significant of which was an increase in unearned revenue (due to the receipt of ARPA moneys not spent as of year end). There was also an increase in contracts and intergovernmental payables due to ongoing road and bridge construction projects. The increase in unrestricted net position, while substantially impacted by the above items, also reflects the significant decrease in the pension/OPEB liability. While changes in pension/OPEB related assumptions led to the decrease in these liabilities, the most significant change was due to the health care group plans offered by the system being discontinued for non-Medicare and reemployed employees and those changes being reflected in the December 31, 2020, measurement date. This change resulted in the elimination of the net OPEB liability and an increase in the net OPEB asset.

Overall, there was little change for the business-type activity as the change in net position was less than 1 percent. The most significant change was related to the changes in the pension/OPEB related items as discussed above.

Table 2 reflects the change in net position for 2021 and 2020.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2021	2020	2021	2020	2021	2020
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$6,595,140	\$5,858,330	\$1,234,930	\$1,264,167	\$7,830,070	\$7,122,497
Operating Grants, Contributions, and Interest	21,499,464	26,626,480	0	0	21,499,464	26,626,480
Capital Grants and Contributions	1,332,352	662,437	0	40,806	1,332,352	703,243
Total Program Revenues	<u>29,426,956</u>	<u>33,147,247</u>	<u>1,234,930</u>	<u>1,304,973</u>	<u>30,661,886</u>	<u>34,452,220</u>
General Revenues						
Property Taxes	10,696,734	10,269,512	0	0	10,696,734	10,269,512
Payment in Lieu of Taxes	590,525	630,850	0	0	590,525	630,850
Sales Taxes	14,659,713	12,961,891	0	0	14,659,713	12,961,891
Grants and Entitlements	3,186,388	2,203,313	0	0	3,186,388	2,203,313
Interest	(6,656)	658,463	1,725	1,712	(4,931)	660,175
Other	2,973,696	4,119,758	0	54,202	2,973,696	4,173,960
Total General Revenues	<u>32,100,400</u>	<u>30,843,787</u>	<u>1,725</u>	<u>55,914</u>	<u>32,102,125</u>	<u>30,899,701</u>
Total Revenues	<u>61,527,356</u>	<u>63,991,034</u>	<u>1,236,655</u>	<u>1,360,887</u>	<u>62,764,011</u>	<u>65,351,921</u>

(continued)

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activity		Total	
	2021	2020	2021	2020	2021	2020
<u>Program Expenses</u>						
General Government						
Legislative and Executive	\$9,292,783	\$13,130,717	\$0	\$0	\$9,292,783	\$13,130,717
Judicial	2,689,257	4,593,620	0	0	2,689,257	4,593,620
Public Safety	5,207,182	12,507,386	0	0	5,207,182	12,507,386
Intergovernmental	3,600	3,600	0	0	3,600	3,600
Public Works	6,938,092	7,351,919	0	0	6,938,092	7,351,919
Health	4,213,273	5,848,611	0	0	4,213,273	5,848,611
Intergovernmental	11,530	11,530	0	0	11,530	11,530
Human Services	9,528,299	15,461,492	0	0	9,528,299	15,461,492
Economic Development						
Intergovernmental	187,466	186,666	0	0	187,466	186,666
Conservation and Recreation						
Intergovernmental	42,500	41,700	0	0	42,500	41,700
Interest and Fiscal Charges	276,546	295,694	0	0	276,546	295,694
Sewer District	0	0	1,166,586	1,639,296	1,166,586	1,639,296
Total Expenses	<u>38,390,528</u>	<u>59,432,935</u>	<u>1,166,586</u>	<u>1,639,296</u>	<u>39,557,114</u>	<u>61,072,231</u>
Change in Net Position	23,136,828	4,558,099	70,069	(278,409)	23,206,897	4,279,690
Net Position at Beginning of Year	72,108,587	67,550,488	8,067,905	8,346,314	80,176,492	75,896,802
Net Position at End of Year	<u>\$95,245,415</u>	<u>\$72,108,587</u>	<u>\$8,137,974</u>	<u>\$8,067,905</u>	<u>\$103,383,389</u>	<u>\$80,176,492</u>

For governmental activities, program revenues decreased 11 percent. Charges for services increased for resources received from school districts as a school resource officer was placed in each County school district. There was also an increase in various court related fees. There was an increase in capital grants and contributions related to resources received from the Ohio Department of Transportation and the Ohio Department of Development. The decrease in operating grants and contributions was largely resources received in the prior year for COVID relief (CARES Act moneys). There were several significant changes for general revenues. Sales taxes increased from continuing pandemic recovery. The decrease in interest revenue is based on the performance of the County's investments. The decrease in other revenue was due to a substantial refund the County received in the prior year from the Bureau of Workers' Compensation. In total, revenues decreased approximately 4 percent. There was a 35 percent decrease in total expenses. Although a reduction in staff contributed to this decrease, the most significant change was related to the decrease in pension/OPEB expenses due to program changes as already discussed.

For the business-type activity, the decrease in total revenues was due to resources received in the prior year from the Ohio Public Works Commission (capital grants and contributions) and the refund received in the prior year from the Bureau of Workers' Compensation (other revenue). The decrease in expenses was primarily pension/OPEB related (as discussed).

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
General Government				
Legislative and Executive	\$9,292,783	\$13,130,717	\$6,156,655	\$10,013,765
Judicial	2,689,257	4,593,620	915,150	2,849,660
Public Safety	5,207,182	12,507,386	630,319	3,622,817
Intergovernmental	3,600	3,600	3,600	3,600
Public Works	6,938,092	7,351,919	(1,552,285)	250,934
Health	4,213,273	5,848,611	2,734,312	4,493,558
Intergovernmental	11,530	11,530	11,530	11,530
Human Services	9,528,299	15,461,492	(442,221)	4,515,764
Economic Development				
Intergovernmental	187,466	186,666	187,466	186,666
Conservation and Recreation				
Intergovernmental	42,500	41,700	42,500	41,700
Interest and Fiscal Charges	276,546	295,694	276,546	295,694
Total Expenses	\$38,390,528	\$59,432,935	\$8,963,572	\$26,285,688

For 2021, 23 percent of the costs for services provided by the County were paid for by general revenues (44 percent in 2020). The net cost of services has fluctuated significantly from normal due to the influx of pandemic related resources from the federal government (CARES Act moneys in 2020 and ARPA moneys in 2021) and the timeline for pandemic related expenditures over the past two years. Traditionally, program revenues contribute significantly to several programs. Costs for both the legislative and executive and judicial programs are well supported through charges for services (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 receives funding through charges for services and various operating and capital grants and contributions. The public works program is significantly funded with program revenues. Public works expenses are provided for through operating and capital grants and from charges for services. The health and human services programs are largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

Fund balance increased over 7 percent in the General Fund. Revenues increased approximately 4 percent, primarily from the increase in sales taxes. The increase in expenditures was due to the increase in the public safety program (a significant portion of salary costs were paid from CARES Act resources in the prior year; paid from the Coronavirus Relief Fund).

Revenues were fairly similar to the prior year for the Job and Family Services Fund and there was a slight decrease in expenditures (expenditures based on service needs of program participants). The result was a decrease in fund balance of approximately \$79 thousand.

There was a slight increase in revenues and expenditures in the Motor Vehicle Gasoline Tax Fund leading to an increase in fund balance.

There was a reduction in grant resources in the Children Services Fund which resulted in a reduction in programs offered, therefore, a reduction in expenditures. There was a significant increase in fund balance as revenues have historically outpaced expenditures.

Fund balance increased approximately 6 percent in the Developmental Disabilities Fund. Revenues remained similar to the prior year and there was an increase in expenditures; however, this fund has also historically seen revenues exceed expenditures leading to annual increases in fund balance.

The American Rescue Plan Fund was a new fund created in 2021 to record the activity of federal resources from the American Rescue Plan Act. As such, there was no fund balance at the beginning of the year and there was also no fund balance at year end. There was limited expenditure activity in the fund during 2021. Most resources received were offset to unearned revenue while the County determines how to best use the resources.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

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

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, changes from the original budget to the final budget were not significant. Changes from the final budget to actual revenues were largely due to conservative budgeting for sales taxes (unpredictable recovery from the pandemic) and state and federal support moneys. For expenditures, changes from the original budget to the final budget were not significant. Changes from the final budget to actual expenditures were mostly related to the miscellaneous general government program and those for the Community Alternative Center and the sheriff.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2021, was \$72,583,412 and \$5,491,220, 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 the beginning of multiple construction projects at the County Courthouse and renovations at the

Developmental Disabilities building, road and bridge improvements, and vehicles. Disposals were primarily replaced roads and bridges and vehicles. For the business-type activity, the primary addition was the purchase of two vehicles. The disposal was a belt press. Additional information regarding the County's capital assets can be found in Note 11 to the basic financial statements.

Debt - At December 31, 2021, the County's outstanding debt included \$7,612,933 in general obligation bonds and \$311,452 in Ohio Public Works Commission (OPWC) loans. Of this amount, \$783,352 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 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

The Marion County Commissioners, Marion County Engineer, and the Ohio Department of Transportation have agreed upon a safety improvement project at the intersection of Harding Highway West (State Route 309) and Marion Williamsport Road (County Road 162). ODOT has a preliminary proposed project to construct a roundabout to address the safety of this intersection and reduce severe accidents.

Marion County Solar Project, LLC wants to construct the Marion County solar project, a new 100-megawatt solar energy generation facility to be located in Marion Township. The company has submitted a Qualified Energy Project Application for certification to the Director of the Ohio Department of Development. This application has been conditionally approved by the County Commissioners.

The County Engineer and Sanitary Engineer have numerous projects underway including roads, bridges, culverts, ditch petitions, and multiple projects to the sanitary sewer plants throughout the County.

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, 2021

	Governmental Activities	Business-Type Activity	Total*
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$50,275,416	\$3,249,803	\$53,525,219
Cash and Cash Equivalents in Segregated Accounts	30,907	0	30,907
Cash and Cash Equivalents with Fiscal Agent	2,535,247	0	2,535,247
Accounts Receivable	28,683	313,313	341,996
Sales Taxes Receivable	3,713,370	0	3,713,370
Accrued Interest Receivable	33,483	0	33,483
Due from Other Governments	6,956,457	0	6,956,457
Internal Balances	1,729	(1,729)	0
Prepaid Items	150,214	0	150,214
Property Taxes Receivable	13,239,921	0	13,239,921
Payment in Lieu of Taxes Receivable	697,888	0	697,888
Special Assessments Receivable	109,912	0	109,912
Net Pension Asset	304,114	7,799	311,913
Net OPEB Asset	2,381,968	61,077	2,443,045
Nondepreciable Capital Assets	14,957,300	177,568	15,134,868
Depreciable Capital Assets, Net	63,917,086	6,051,394	69,968,480
Total Assets	159,333,695	9,859,225	169,192,920
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	144,812	0	144,812
Pension	3,503,127	83,663	3,586,779
OPEB	1,539,556	37,674	1,575,394
Total Deferred Outflows of Resources	5,187,495	121,337	5,306,985
<u>Liabilities</u>			
Accrued Wages Payable	752,597	17,853	770,450
Accounts Payable	1,026,724	37,738	1,064,462
Contracts Payable	788,965	0	788,965
Due to Other Governments	955,366	7,896	963,262
Matured Compensated Absences Payable	1,240	0	1,240
Employee Withholding Payable	664,530	0	664,530
Retainage Payable	124,003	0	124,003
Unearned Revenue	6,285,915	0	6,285,915
Accrued Interest Payable	18,424	758	19,182
Long-Term Liabilities			
Due Within One Year	1,282,704	189,549	1,472,253
Due in More Than One Year			
Net Pension Liability	20,337,536	521,474	20,859,010
Other Amounts Due in More Than One Year	7,915,733	649,200	8,564,933
Total Liabilities	40,153,737	1,424,468	41,578,205
<u>Deferred Inflows of Resources</u>			
Property Taxes	12,011,400	0	12,011,400
Payment in Lieu of Taxes	697,888	0	697,888
Pension	9,036,795	230,469	9,267,253
OPEB	7,375,955	187,651	7,561,770
Total Deferred Inflows of Resources	29,122,038	418,120	29,538,311

(continued)

Marion County, Ohio
Statement of Net Position (continued)
December 31, 2021

	Governmental Activities	Business-Type Activity	Total*
<u>Net Position</u>			
Net Investment in Capital Assets	\$72,583,412	\$5,491,220	\$78,074,632
Restricted for:			
Capital Projects	3,553,523	0	3,553,523
General Government			
Legislative and Executive	874,912	0	874,912
Judicial	714,992	0	714,992
Public Safety	3,382,883	0	3,382,883
Public Works	9,244,918	0	9,244,918
Health	9,829,950	0	9,829,950
Human Services	7,453,684	0	7,453,684
Other Purposes	829,562	0	829,562
Unrestricted (Deficit)	(13,222,421)	2,646,754	(10,575,667)
Total Net Position	\$95,245,415	\$8,137,974	\$103,383,389

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

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Activities
For the Year Ended December 31, 2021

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$9,292,783	\$3,010,338	\$125,790	\$0
Judicial	2,689,257	1,484,019	290,088	0
Public Safety	5,207,182	1,466,623	3,105,440	4,800
Intergovernmental	3,600	0	0	0
Public Works	6,938,092	153,249	7,054,150	1,282,978
Health	4,213,273	171,821	1,277,177	29,963
Intergovernmental	11,530	0	0	0
Human Services	9,528,299	309,090	9,646,819	14,611
Economic Development				
Intergovernmental	187,466	0	0	0
Conservation and Recreation				
Intergovernmental	42,500	0	0	0
Interest and Fiscal Charges	276,546	0	0	0
Total Governmental Activities	38,390,528	6,595,140	21,499,464	1,332,352
<u>Business-Type Activity</u>				
Sewer District	1,166,586	1,234,930	0	0
Total	\$39,557,114	\$7,830,070	\$21,499,464	\$1,332,352

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>
(\$6,156,655)	\$0	(\$6,156,655)
(915,150)	0	(915,150)
(630,319)	0	(630,319)
(3,600)	0	(3,600)
1,552,285	0	1,552,285
(2,734,312)	0	(2,734,312)
(11,530)	0	(11,530)
442,221	0	442,221
(187,466)	0	(187,466)
(42,500)	0	(42,500)
<u>(276,546)</u>	<u>0</u>	<u>(276,546)</u>
(8,963,572)	0	(8,963,572)
<u>0</u>	<u>68,344</u>	<u>68,344</u>
<u>(8,963,572)</u>	<u>68,344</u>	<u>(8,895,228)</u>
2,597,463	0	2,597,463
912,737	0	912,737
3,100,073	0	3,100,073
303,826	0	303,826
3,052,446	0	3,052,446
730,189	0	730,189
590,525	0	590,525
14,659,713	0	14,659,713
3,186,388	0	3,186,388
(6,656)	1,725	(4,931)
<u>2,973,696</u>	<u>0</u>	<u>2,973,696</u>
<u>32,100,400</u>	<u>1,725</u>	<u>32,102,125</u>
23,136,828	70,069	23,206,897
<u>72,108,587</u>	<u>8,067,905</u>	<u>80,176,492</u>
<u>\$95,245,415</u>	<u>\$8,137,974</u>	<u>\$103,383,389</u>

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2021

	<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	\$11,342,409	\$758,108	\$6,295,373
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	18,608	0	0
Sales Taxes Receivable	3,713,370	0	0
Accrued Interest Receivable	33,483	0	0
Due from Other Governments	1,282,194	0	2,849,655
Interfund Receivable	1,250,187	0	0
Prepaid Items	150,214	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	464,579	0	0
Property Taxes Receivable	3,030,555	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$21,285,599</u>	<u>\$758,108</u>	<u>\$9,145,028</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$367,173	\$89,087	\$50,334
Accounts Payable	171,453	145,949	92,173
Contracts Payable	0	16,857	0
Due to Other Governments	238,078	56,083	23,294
Matured Compensated Absences Payable	1,240	0	0
Interfund Payable	1,885	14,788	21,612
Employee Withholding Payable	664,530	0	0
Retainage Payable	0	0	0
Unearned Revenue	0	0	0
Accrued Interest Payable	0	0	0
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>1,444,359</u>	<u>322,764</u>	<u>187,413</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes	2,736,325	0	0
Payment in Lieu of Taxes	0	0	0
Unavailable Revenue	3,675,669	0	2,422,094
	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	<u>6,411,994</u>	<u>0</u>	<u>2,422,094</u>
<u>Fund Balances</u>			
Nonspendable	947,827	0	0
Restricted	0	435,344	6,535,521
Assigned	5,531,597	0	0
Unassigned (Deficit)	6,949,822	0	0
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>13,429,246</u>	<u>435,344</u>	<u>6,535,521</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$21,285,599</u>	<u>\$758,108</u>	<u>\$9,145,028</u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	American Rescue Plan	Other Governmental	Total Governmental Funds
\$5,229,640	\$6,757,028	\$6,286,039	\$13,142,240	\$49,810,837
25,683	0	0	5,224	30,907
0	2,535,247	0	0	2,535,247
6,290	99	0	3,686	28,683
0	0	0	0	3,713,370
0	0	0	0	33,483
513,377	89,292	0	2,221,939	6,956,457
9,122	0	0	196	1,259,505
0	0	0	0	150,214
0	0	0	0	464,579
3,340,561	4,622,983	0	2,245,822	13,239,921
0	0	0	697,888	697,888
0	0	0	109,912	109,912
<u>\$9,124,673</u>	<u>\$14,004,649</u>	<u>\$6,286,039</u>	<u>\$18,426,907</u>	<u>\$79,031,003</u>
\$56,496	\$66,488	\$0	\$123,019	\$752,597
282,677	45,306	0	289,166	1,026,724
0	0	0	772,108	788,965
25,646	34,849	112	577,304	955,366
0	0	0	0	1,240
10,341	17,214	12	1,191,924	1,257,776
0	0	0	0	664,530
0	0	0	124,003	124,003
0	0	6,285,915	0	6,285,915
0	0	0	7,220	7,220
<u>375,160</u>	<u>163,857</u>	<u>6,286,039</u>	<u>3,084,744</u>	<u>11,864,336</u>
3,042,839	4,188,925	0	2,043,311	12,011,400
0	0	0	697,888	697,888
811,064	523,350	0	2,033,948	9,466,125
<u>3,853,903</u>	<u>4,712,275</u>	<u>0</u>	<u>4,775,147</u>	<u>22,175,413</u>
0	0	0	0	947,827
4,895,610	9,128,517	0	9,304,541	30,299,533
0	0	0	2,008,486	7,540,083
0	0	0	(746,011)	6,203,811
<u>4,895,610</u>	<u>9,128,517</u>	<u>0</u>	<u>10,567,016</u>	<u>44,991,254</u>
<u>\$9,124,673</u>	<u>\$14,004,649</u>	<u>\$6,286,039</u>	<u>\$18,426,907</u>	<u>\$79,031,003</u>

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Marion County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2021

Total Governmental Fund Balances \$44,991,254

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. 78,874,386

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

Accounts Receivable	1,615	
Sales Taxes Receivable	2,617,236	
Accrued Interest Receivable	22,239	
Due from Other Governments	5,486,602	
Delinquent Property Taxes Receivable	1,228,521	
Special Assessments Receivable	109,912	
		9,466,125

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 144,812

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

Accrued Interest Payable	(11,204)	
General Obligation Bonds Payable	(7,082,924)	
Ohio Public Works Commission Loans Payable	(58,109)	
Compensated Absences Payable	(2,057,404)	
		(9,209,641)

The net pension/OPEB liability (asset) 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	304,114	
Deferred Outflows - Pension	3,503,127	
Deferred Inflows - Pension	(9,036,795)	
Net Pension Liability	(20,337,536)	
Net OPEB Asset	2,381,968	
Deferred Outflows - OPEB	1,539,556	
Deferred Inflows - OPEB	(7,375,955)	
		(29,021,521)

Net Position of Governmental Activities \$95,245,415

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, 2021

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Revenues</u>			
Property Taxes	\$2,618,098	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	14,408,503	0	0
Special Assessments	0	0	0
Charges for Services	3,958,690	259,937	37,242
Licenses and Permits	3,413	0	0
Fines and Forfeitures	210,098	0	9,513
Intergovernmental	3,680,035	5,144,172	5,945,480
Interest	27,211	0	2,748
Other	1,371,129	389	8,994
	<u>26,277,177</u>	<u>5,404,498</u>	<u>6,003,977</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	10,085,294	0	0
Judicial	3,885,118	0	0
Public Safety	7,349,890	0	0
Intergovernmental	3,600	0	0
Public Works	13,309	0	4,919,797
Health	237,653	0	0
Intergovernmental	11,530	0	0
Human Services	354,827	5,641,189	0
Economic Development			
Intergovernmental	187,466	0	0
Conservation and Recreation			
Intergovernmental	42,500	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
	<u>22,171,187</u>	<u>5,641,189</u>	<u>4,919,797</u>
Excess of Revenues Over (Under) Expenditures	<u>4,105,990</u>	<u>(236,691)</u>	<u>1,084,180</u>
<u>Other Financing Sources (Uses)</u>			
Transfers - In	69,077	157,755	0
Transfers - Out	(3,223,404)	0	0
	<u>(3,154,327)</u>	<u>157,755</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(3,154,327)</u>	<u>157,755</u>	<u>0</u>
Changes in Fund Balances	951,663	(78,936)	1,084,180
Fund Balances Beginning of Year	<u>12,477,583</u>	<u>514,280</u>	<u>5,451,341</u>
Fund Balances End of Year	<u>\$13,429,246</u>	<u>\$435,344</u>	<u>\$6,535,521</u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	American Rescue Plan	Other Governmental	Total Governmental Funds
\$3,074,081	\$2,959,690	\$0	\$1,961,454	\$10,613,323
0	0	0	590,525	590,525
0	0	0	0	14,408,503
0	0	0	183,042	183,042
48,228	0	0	1,617,549	5,921,646
0	0	0	160,950	164,363
0	0	0	191,315	410,926
3,424,555	1,233,895	35,861	5,759,419	25,223,417
0	0	2,408	769	33,136
495,904	437,529	0	759,044	3,072,989
<u>7,042,768</u>	<u>4,631,114</u>	<u>38,269</u>	<u>11,224,067</u>	<u>60,621,870</u>
0	0	38,269	1,277,217	11,400,780
0	0	0	705,011	4,590,129
0	0	0	3,804,275	11,154,165
0	0	0	0	3,600
0	0	0	2,765,995	7,699,101
0	4,119,668	0	2,069,218	6,426,539
0	0	0	0	11,530
5,205,562	0	0	1,931,476	13,133,054
0	0	0	0	187,466
0	0	0	0	42,500
0	0	0	1,407,119	1,407,119
0	0	0	640,811	640,811
0	0	0	298,245	298,245
<u>5,205,562</u>	<u>4,119,668</u>	<u>38,269</u>	<u>14,899,367</u>	<u>56,995,039</u>
<u>1,837,206</u>	<u>511,446</u>	<u>0</u>	<u>(3,675,300)</u>	<u>3,626,831</u>
0	0	0	3,065,649	3,292,481
0	0	0	(69,077)	(3,292,481)
0	0	0	2,996,572	0
1,837,206	511,446	0	(678,728)	3,626,831
3,058,404	8,617,071	0	11,245,744	41,364,423
<u>\$4,895,610</u>	<u>\$9,128,517</u>	<u>\$0</u>	<u>\$10,567,016</u>	<u>\$44,991,254</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, 2021

Changes in Fund Balances - Total Governmental Funds \$3,626,831

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

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

Capital Outlay - Construction in Progress	1,445,044	
Capital Outlay - Depreciable Capital Assets	3,089,798	
Depreciation	<u>(3,260,452)</u>	1,274,390

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. (443,304)

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

Delinquent Property Taxes	83,411	
Sales Taxes	251,210	
Special Assessments	(76,548)	
Charges for Services	(8,289)	
Intergovernmental	791,270	
Interest	(36,275)	
Other	<u>(99,293)</u>	905,486

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	635,000	
Ohio Public Works Commission Loans Payable	<u>5,811</u>	640,811

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

Accrued Interest Payable	860	
Amortization of Premium	41,518	
Amortization of Deferred Charge on Refunding	<u>(20,679)</u>	21,699

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. (94,920)

(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, 2021

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

Pension	(\$198,950)	
OPEB	<u>14,535,697</u>	14,336,747

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

Pension	2,853,005	
OPEB	<u>16,083</u>	<u>2,869,088</u>

Change in Net Position of Governmental Activities		<u><u>\$23,136,828</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,256,300	\$2,256,300	\$2,613,311	\$357,011
Sales Taxes	12,200,000	12,200,000	14,381,754	2,181,754
Charges for Services	3,644,922	3,656,785	3,983,743	326,958
Licenses and Permits	2,900	2,900	3,413	513
Fines and Forfeitures	175,750	175,750	208,246	32,496
Intergovernmental	2,349,771	2,460,549	3,362,779	902,230
Interest	502,500	502,500	226,580	(275,920)
Other	878,312	1,110,327	1,392,261	281,934
Total Revenues	22,010,455	22,365,111	26,172,087	3,806,976
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	11,283,328	11,689,496	10,629,295	1,060,201
Judicial	4,159,945	4,383,874	3,997,816	386,058
Public Safety	8,006,411	8,238,794	7,434,830	803,964
Public Works	19,379	21,494	19,219	2,275
Health	235,100	235,375	235,075	300
Human Services	471,528	522,257	450,260	71,997
Intergovernmental	243,196	245,096	245,096	0
Total Expenditures	24,418,887	25,336,386	23,011,591	2,324,795
Excess of Revenues Over (Under) Expenditures	(2,408,432)	(2,971,275)	3,160,496	6,131,771
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	114,242	114,242
Advances - Out	0	0	(400,000)	(400,000)
Transfers - In	43,000	43,000	69,077	26,077
Transfers - Out	(2,435,611)	(3,278,026)	(3,223,404)	54,622
Total Other Financing Sources (Uses)	(2,392,611)	(3,235,026)	(3,440,085)	(205,059)
Changes in Fund Balance	(4,801,043)	(6,206,301)	(279,589)	5,926,712
Fund Balance Beginning of Year	7,477,762	7,477,762	7,477,762	0
Prior Year Encumbrances Appropriated	730,015	730,015	730,015	0
Fund Balance End of Year	\$3,406,734	\$2,001,476	\$7,928,188	\$5,926,712

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, 2021

	<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	\$259,937	(\$104,063)
Intergovernmental	8,413,671	8,884,567	5,163,806	(3,720,761)
Other	5,829	5,829	389	(5,440)
	<u>8,783,500</u>	<u>9,254,396</u>	<u>5,424,132</u>	<u>(3,830,264)</u>
<u>Expenditures</u>				
Current				
Human Services	9,264,015	6,617,956	6,001,119	616,837
Excess of Revenues Over (Under) Expenditures	(480,515)	2,636,440	(576,987)	(3,213,427)
<u>Other Financing Sources</u>				
Transfers - In	320,000	300,000	157,755	(142,245)
Changes in Fund Balance	(160,515)	2,936,440	(419,232)	(3,355,672)
Fund Balance Beginning of Year	348,300	348,300	348,300	0
Prior Year Encumbrances Appropriated	442,935	442,935	442,935	0
Fund Balance End of Year	<u>\$630,720</u>	<u>\$3,727,675</u>	<u>\$372,003</u>	<u>(\$3,355,672)</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, 2021

	<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	\$45,000	\$45,000	\$39,439	(\$5,561)
Fines and Forfeitures	6,000	6,000	9,841	3,841
Intergovernmental	6,274,499	6,269,803	5,917,860	(351,943)
Interest	1,100	1,100	2,614	1,514
Other	8,381	8,381	8,994	613
Total Revenues	6,334,980	6,330,284	5,978,748	(351,536)
<u>Expenditures</u>				
Current				
Public Works	8,228,145	8,228,145	6,155,872	2,072,273
Excess of Revenues Under Expenditures	(1,893,165)	(1,897,861)	(177,124)	1,720,737
<u>Other Financing Uses</u>				
Transfers - Out	(50,000)	(50,000)	0	50,000
Changes in Fund Balance	(1,943,165)	(1,947,861)	(177,124)	1,770,737
Fund Balance Beginning of Year	4,516,102	4,516,102	4,516,102	0
Prior Year Encumbrances Appropriated	698,728	698,728	698,728	0
Fund Balance End of Year	<u>\$3,271,665</u>	<u>\$3,266,969</u>	<u>\$5,037,706</u>	<u>\$1,770,737</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,968,664	\$2,968,664	\$3,066,404	\$97,740
Charges for Services	25,172	25,172	45,322	20,150
Intergovernmental	3,716,732	3,716,732	3,434,279	(282,453)
Other	379,403	379,403	501,969	122,566
Total Revenues	7,089,971	7,089,971	7,047,974	(41,997)
<u>Expenditures</u>				
Current				
Human Services	7,267,483	7,267,483	6,727,372	540,111
Changes in Fund Balance	(177,512)	(177,512)	320,602	498,114
Fund Balance Beginning of Year	2,652,073	2,652,073	2,652,073	0
Prior Year Encumbrances Appropriated	577,088	577,088	577,088	0
Fund Balance End of Year	\$3,051,649	\$3,051,649	\$3,549,763	\$498,114

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, 2021

	<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	\$2,716,002	\$2,716,002	\$2,889,786	\$173,784
Intergovernmental	1,004,822	1,004,822	1,281,296	276,474
Other	220,800	368,187	445,173	76,986
Total Revenues	3,941,624	4,089,011	4,616,255	527,244
<u>Expenditures</u>				
Current				
Health	4,339,135	4,589,135	4,151,260	437,875
Changes in Fund Balance	(397,511)	(500,124)	464,995	965,119
Fund Balance Beginning of Year	5,380,990	5,380,990	5,380,990	0
Prior Year Encumbrances Appropriated	329,435	329,435	329,435	0
Fund Balance End of Year	<u>\$5,312,914</u>	<u>\$5,210,301</u>	<u>\$6,175,420</u>	<u>\$965,119</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
American Rescue Plan Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$6,321,776	\$6,321,776	\$6,321,776	\$0
Interest	0	0	2,059	2,059
Total Revenues	6,321,776	6,321,776	6,323,835	2,059
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	3,080,382	3,080,382	3,068,293	12,089
Changes in Fund Balance	3,241,394	3,241,394	3,255,542	14,148
Fund Balance Beginning of Year	0	0	0	0
Fund Balance End of Year	<u>\$3,241,394</u>	<u>\$3,241,394</u>	<u>\$3,255,542</u>	<u>\$14,148</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fund Net Position
Enterprise Fund
December 31, 2021

	Sewer District
<u>Assets</u>	
<u>Current Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$3,249,803
Accounts Receivable	313,313
	3,563,116
Total Current Assets	3,563,116
<u>Noncurrent Assets</u>	
Net Pension Asset	7,799
Net OPEB Asset	61,077
Nondepreciable Capital Assets	177,568
Depreciable Capital Assets, Net	6,051,394
	6,297,838
Total Noncurrent Assets	6,297,838
Total Assets	9,860,954
<u>Deferred Outflows of Resources</u>	
Pension	83,663
OPEB	37,674
	121,337
Total Deferred Outflows of Resources	121,337
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accrued Wages Payable	17,853
Accounts Payable	37,738
Due to Other Governments	7,896
Interfund Payable	1,729
Accrued Interest Payable	758
General Obligation Bonds Payable	160,000
Ohio Public Works Commission Loans Payable	8,807
Compensated Absences Payable	20,742
	255,523
Total Current Liabilities	255,523
<u>Noncurrent Liabilities</u>	
General Obligation Bonds Payable	370,009
Ohio Public Works Commission Loans Payable	244,536
Net Pension Liability	521,474
Compensated Absences Payable	34,655
	1,170,674
Total Long-Term Liabilities	1,170,674
Total Liabilities	1,426,197
<u>Deferred Inflows of Resources</u>	
Pension	230,469
OPEB	187,651
	418,120
Total Deferred Inflows of Resources	418,120

(continued)

Marion County, Ohio
Statement of Fund Net Position (continued)
Enterprise Fund
December 31, 2021

	<u>Sewer District</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$5,491,220
Unrestricted	<u>2,646,754</u>
Total Net Position	<u><u>\$8,137,974</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, 2021

	<u>Sewer District</u>
<u>Operating Revenues</u>	
Charges for Services	<u>\$1,234,930</u>
<u>Operating Expenses</u>	
Personal Services	484,237
Fringe Benefits	(169,954)
Materials and Supplies	73,620
Contractual Services	372,206
Depreciation	385,940
Other	<u>8,634</u>
Total Operating Expenses	<u>1,154,683</u>
Operating Income	<u>80,247</u>
<u>Non-Operating Revenues (Expenses)</u>	
Interest Revenue	1,725
Interest Expense	<u>(11,903)</u>
Total Non-Operating Revenues (Expenses)	<u>(10,178)</u>
Change in Net Position	70,069
Net Position Beginning of Year	<u>8,067,905</u>
Net Position End of Year	<u><u>\$8,137,974</u></u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2021

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,278,758
Cash Received from Other Revenues	2,448
Cash Payments for Personal Services	(469,179)
Cash Payments for Fringe Benefits	(109,215)
Cash Payments for Materials and Supplies	(75,312)
Cash Payments for Contractual Services	(383,133)
Cash Payments for Other Expenses	(8,298)
	236,069
Net Cash Provided by Operating Activities	236,069
<u>Cash Flows from Capital and Related Financing Activities</u>	
Cash Payments for Principal on General Obligation Bonds	(150,000)
Cash Payments for Interest on General Obligation Bonds	(22,700)
Cash Payments for Principal on Ohio Public Works Commission Loans	(26,421)
Acquisition of Capital Assets	(94,543)
	(293,664)
Net Cash Used for Capital and Related Financing Activities	(293,664)
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	1,725
	1,725
Net Decrease in Cash and Cash Equivalents	(55,870)
Cash and Cash Equivalents Beginning of Year	3,305,673
	3,305,673
Cash and Cash Equivalents at End of Year	\$3,249,803
	\$3,249,803

(continued)

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund (continued)
For the Year Ended December 31, 2021

	Sewer District
Reconciliation of Operating Income	
<u>to Net Cash Provided by Operating Activities</u>	
Operating Income	\$80,247
Adjustments to Reconcile Operating Income	
<u>to Net Cash Provided by Operating Activities</u>	
Depreciation	385,940
Changes in Assets and Liabilities	
Decrease in Accounts Receivable	16,960
Decrease in Due from Other Governments	29,017
Decrease in Interfund Receivable	299
Increase in Net Pension Asset	(922)
Increase in Net OPEB Asset	(295,167)
Increase in Accrued Wages Payable	2,619
Decrease in Accounts Payable	(12,283)
Increase in Due to Other Governments	1,069
Decrease in Interfund Payable	(1,314)
Increase in Compensated Absences Payable	9,687
Decrease in Net Pension Liability	(2,793)
Decrease in Deferred Outflows - Pension	195,902
Decrease in Deferred Outflows - OPEB	118,718
Decrease in Deferred Inflows - Pension	(159,777)
Decrease in Deferred Inflows - OPEB	(132,133)
	\$236,069

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$12,336,123
Cash and Cash Equivalents in Segregated Accounts	974,240
Due from Other Governments	3,170,941
Property Taxes Receivable	49,592,082
Special Assessments Receivable	<u>3,666,708</u>
 Total Assets	 69,740,094
 <u>Liabilities</u>	
Due to Other Governments	3,381,248
 <u>Deferred Inflows of Resources</u>	
Property Taxes	<u>42,018,287</u>
 <u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$24,340,559</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, 2021

<u>Additions</u>	
Intergovernmental Amounts for Other Governments	\$6,902,590
Amounts Received as Fiscal Agent	15,126,323
Amounts Received for Individuals	1,150,000
Licenses, Permits, and Fees for Other Governments	11,046,780
Fines and Forfeitures for Other Governments	46,692
Property Tax Collections for Other Governments	45,203,074
Special Assessments Collections for Other Governments	1,409,168
Sheriff Sales Collections for Others	<u>595,124</u>
 Total Additions	 <u>81,479,751</u>
<u>Deductions</u>	
Distributions to the State of Ohio	150
Distributions of State Funds to Other Governments	6,641,235
Distributions to Other Governments	393
Distributions as Fiscal Agent	13,989,918
Distributions to Individuals	1,150,000
Licenses, Permits, and Fees Distributions to Other Governments	11,475,576
Fines and Forfeitures Distributions to Other Governments	81,922
Property Tax Distributions to Other Governments	45,583,348
Special Assessments Distributions to Other Governments	1,579,318
Sheriff Sales Distributions to Others	<u>597,991</u>
 Total Deductions	 <u>81,099,851</u>
 Net Increase in Fiduciary Net Position	 379,900
 Net Position Beginning of Year	 <u>23,960,659</u>
 Net Position End of Year	 <u><u>\$24,340,559</u></u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021

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.

American Rescue Plan Fund - To account for resources received from the federal government under the American Rescue Plan Act restricted to expenditures to support the County during the Coronavirus public health emergency.

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, 2021

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, 2021

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, 2021

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, 2021, but which were levied to finance 2022 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes sales taxes, accrued interest, intergovernmental revenues including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities on page 21. Deferred inflows of resources related to pension and OPEB are reported on the government-wide and enterprise fund statement of net position and explained in Notes 15 and 16 to the basic financial statements.

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, federal agency securities, U.S. treasury 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 2021, 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 \$250 million requiring the excess amount to be transacted the following business day(s) but only to the \$250 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 2021 was \$27,211 which includes \$23,954 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, 2021, 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, 2021

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, 2021

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.

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

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

M. Accrued Liabilities and Long-Term Obligations

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 consists of insignificant miscellaneous activities. 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, 2021

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 2022 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, 2021

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. 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.

S. 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.

T. Estimates

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

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For 2021, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 98, "The Annual Comprehensive Financial Report". GASB Statement No. 98 establishes the terminology annual comprehensive financial report and its acronym ACFR. The new terminology and acronym replaces instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES (continued)

The County also implemented Implementation Guide No. 2019-1. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

A. Accountability

At December 31, 2021, the NG911 Implementation Grant and Community Development Block Grant special revenue funds and the Ohio Public Works capital projects fund had deficit fund balances, in the amount of \$98,264, \$249,953, and \$397,794, respectively, 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 Canine and Elections Security Grant special revenue funds had final appropriations in excess of estimated resources, in the amount of \$4,070 and \$27,044, 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, Developmental Disabilities, and American Rescue Plan 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, 2021

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	\$951,663	(\$78,936)	\$1,084,180
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2020, Received in Cash 2021	1,563,929	19,634	403,086
Accrued 2021, Not Yet Received in Cash	(1,744,960)	0	(427,561)
Expenditure Accruals:			
Accrued 2020, Paid in Cash 2021	(833,407)	(296,589)	(167,199)
Accrued 2021, Not Yet Paid in Cash	779,829	322,764	187,413
Cash Adjustments:			
Unrecorded Activity 2020	2,389,452	0	624
Unrecorded Activity 2021	(2,500,013)	0	(1,378)
Prepaid Item	3,807	0	0
Fair Value of Investments	186,502	0	0
Advances - In	114,242	0	0
Advances - Out	(400,000)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(790,633)	(386,105)	(1,256,289)
Budget Basis	(\$279,589)	(\$419,232)	(\$177,124)
	Children Services	Developmental Disabilities	American Rescue Plan
GAAP Basis	\$1,837,206	\$511,446	\$0
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2020, Received in Cash 2021	41,468	51,427	0
Accrued 2021, Not Yet Received in Cash	(15,447)	(99)	6,285,915
Expenditure Accruals:			
Accrued 2020, Paid in Cash 2021	(378,994)	(150,941)	0
Accrued 2021, Not Yet Paid in Cash	375,160	163,857	124
Cash Adjustments:			
Unrecorded Activity 2020	143,178	141,849	0
Unrecorded Activity 2021	(150,855)	(208,036)	(349)
Nonbudgeted Activity	(2,092)	329,064	0
Encumbrances Outstanding at Year End (Budget Basis)	(1,529,022)	(373,572)	(3,030,148)
Budget Basis	\$320,602	\$464,995	\$3,255,542

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021

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, 2021

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

Investments

As of December 31, 2021, 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	\$82,439	\$82,439	\$0	\$0
Fair Value - Level Two Inputs				
Negotiable Certificates of Deposit	5,516,730	740,978	1,744,792	3,030,960
Federal Home Loan Mortgage Corporation Notes	984,210	0	0	984,210
Federal Home Loan Bank Notes	1,477,885	0	0	1,477,885
Federal Farm Credit Bank Notes	2,714,818	0	994,140	1,720,678
U.S. Treasury Notes	1,197,000	0	1,197,000	0
Local Government Bonds	401,521	0	0	401,521
Total Fair Value - Level Two Inputs	12,292,164	740,978	3,935,932	7,615,254
Net Asset Value				
STAR Ohio	667,424	667,424	0	0
Total Investments	\$13,042,027	\$1,490,841	\$3,935,932	\$7,615,254

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, 2021. 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).

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

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, U.S. treasury 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.

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$5,516,730	42.30%
Federal Home Loan Mortgage Corporation	984,210	7.55
Federal Home Loan Bank	1,477,885	11.33
Federal Farm Credit Bank	2,714,818	20.82
U.S. Treasury	1,197,000	9.18
Local Government Bonds	401,521	3.08

NOTE 7 - RECEIVABLES

Receivables at December 31, 2021, 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, 2021, delinquent special assessments were \$7,074.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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	\$8,308
Local Government	397,327
Casino Taxes	439,802
Homestead and Rollback	168,461
Grants	39,811
Charges for Services	1,652
State of Ohio	226,833
Total General Fund	1,282,194
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	90,616
Motor Vehicle License Tax	888,598
Gasoline Tax	1,869,848
Charges for Services	463
Fines and Forfeitures	130
Total Motor Vehicle Gasoline Tax	2,849,655
Children Services	
Homestead and Rollback	88,776
Grants	424,601
Total Children Services	513,377
Developmental Disabilities	
Homestead and Rollback	89,292
Total Major Funds	4,734,518
Nonmajor Funds	
Senior Services - Homestead and Rollback	43,823
Mental Health - Homestead and Rollback	54,779
North Central Ohio Rehabilitation Center - Grants	792,067
Other Public Safety	
Prison Reduction - Grants	167,876
Jail Reduction - Grants	21,978
Felony Delinquent Care and Custody - Grants	18,108
Justice Reinvestment - Grants	105,460
Other	
Dog and Kennel - Fines and Forfeitures	150
Community Development Block Grant - Grants	323,658
Common Pleas Special Project - Grants	4,590
Law Library- Fines and Forfeitures	1,154
	(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 7 - RECEIVABLES (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Capital Improvement	
Grants	\$4,800
Marca	
Homestead and Rollback	14,812
Ohio Public Works	
Grants	668,684
Total Nonmajor Funds	2,221,939
Total Governmental Funds	\$6,956,457
Custodial Funds	
Motor Vehicle License and Gasoline Tax	\$1,236,554
Municipal Permissive License Tax	88,236
Library Local Government	1,248,264
Local Government	597,887
Total Custodial Funds	\$3,170,941

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 2021 represent the collection of 2020 taxes. Real property taxes received in 2021 were levied after October 1, 2020, on the assessed values as of January 1, 2020, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2021 represent the collection of 2020 taxes. Public utility real and tangible personal property taxes received in 2021 became a lien on December 31, 2019, were levied after October 1, 2020, 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 9 - PROPERTY TAXES (continued)

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, 2021, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2021 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, 2021, was \$12.67 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2021 property tax receipts were based are as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$1,121,869,350
Public Utility Personal Property	142,897,860
Total Assessed Value	<u><u>\$1,264,767,210</u></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, 2021

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021, was as follows:

	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$2,114,887	\$0	\$0	\$2,114,887
Land Improvements	11,397,369	0	0	11,397,369
Construction in Progress	0	1,445,044	0	1,445,044
Total Nondepreciable Capital Assets	13,512,256	1,445,044	0	14,957,300
Depreciable Capital Assets				
Buildings	36,370,271	0	0	36,370,271
Improvements Other than Buildings	3,024,209	0	0	3,024,209
Roads, Bridges, Culverts, and Traffic Signals	73,021,185	2,550,268	(1,029,963)	74,541,490
Machinery and Equipment	2,613,772	98,243	(56,937)	2,655,078
Vehicles	6,260,600	441,287	(146,085)	6,555,802
Total Depreciable Capital Assets	121,290,037	3,089,798	(1,232,985)	123,146,850
Less Accumulated Depreciation for				
Buildings	(19,252,229)	(821,750)	0	(20,073,979)
Improvements Other than Buildings	(2,720,407)	(9,536)	0	(2,729,943)
Roads, Bridges, Culverts, and Traffic Signals	(28,401,961)	(1,798,590)	597,385	(29,603,166)
Machinery and Equipment	(2,150,433)	(140,200)	56,937	(2,233,696)
Vehicles	(4,233,963)	(490,376)	135,359	(4,588,980)
Total Accumulated Depreciation	(56,758,993)	(3,260,452)	789,681	(59,229,764)
Total Depreciable Capital Assets, Net	64,531,044	(170,654)	(443,304)	63,917,086
Governmental Activities Capital Assets, Net	\$78,043,300	\$1,274,390	(\$443,304)	\$78,874,386
	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Depreciable Capital Assets				
Buildings	12,883,444	0	0	12,883,444
Machinery and Equipment	514,869	0	(17,920)	496,949
Vehicles	356,225	94,543	0	450,768
Sewer Lines	3,359,713	0	0	3,359,713
Total Depreciable Capital Assets	17,114,251	94,543	(17,920)	17,190,874

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 11 - CAPITAL ASSETS (continued)

	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021
Business-Type Activity (continued)				
Less Accumulated Depreciation for				
Buildings	(\$8,834,287)	(\$262,790)	\$0	(\$9,097,077)
Machinery and Equipment	(407,827)	(24,013)	17,920	(413,920)
Vehicles	(218,049)	(31,943)	0	(249,992)
Sewer Lines	(1,311,297)	(67,194)	0	(1,378,491)
Total Accumulated Depreciation	<u>(10,771,460)</u>	<u>(385,940)</u>	<u>17,920</u>	<u>(11,139,480)</u>
Total Depreciable Capital Assets, Net	<u>6,342,791</u>	<u>(291,397)</u>	<u>0</u>	<u>6,051,394</u>
Business-Type Activity Capital Assets, Net	<u><u>\$6,520,359</u></u>	<u><u>(\$291,397)</u></u>	<u><u>\$0</u></u>	<u><u>\$6,228,962</u></u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$601,809
Judicial	13,208
Public Safety	336,790
Public Works	2,082,848
Health	139,570
Human Services	86,227
Depreciation Expense - Governmental Activities	<u><u>3,260,452</u></u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2021, the General Fund had an interfund receivable, in the amount of \$1,250,187; \$10,932 from the Job and Family Services Fund, \$21,612 from the Motor Vehicle Gasoline Tax Fund, \$10,335 from the Children Services Fund, \$13,643 from the Developmental Disabilities Fund, \$12 from the American Rescue Plan Fund, \$1,191,924 from other governmental funds, and \$1,729 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 Children Services Fund has an interfund receivable, in the amount of \$9,122; \$1,695 from the General Fund, \$3,856 from the Job and Family Services Fund, and \$3,571 from the Developmental Disabilities Fund for services provided.

Other governmental funds had an interfund receivable, in the amount of \$196; \$190 from the General Fund and \$6 from the Children Services Fund. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

Interfund receivables in the General Fund, in the amount of \$364,983, will not be received within one year.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

Property	\$141,539,320
General Liability	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 2021, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

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

NOTE 14 - OTHER SIGNIFICANT COMMITMENTS

The County has several outstanding contracts for professional services. The following amount remains on this contract as of December 31, 2021:

Vendor	Contract Amount	Amount Paid as of 12/31/21	Outstanding Balance
Duro Last Roofing, Inc.	\$214,461	\$0	\$214,461
Allen Excaving, Inc.	58,500	0	58,500
ACI Construction Company, Inc.	2,161,892	597,716	1,564,176

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 14 - OTHER SIGNIFICANT COMMITMENTS (continued)

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2022 are as follows:

General Fund	\$790,633
Job and Family Services Fund	386,105
Motor Vehicle Gasoline Tax Fund	1,256,289
Children Services Fund	1,529,022
Developmental Disabilities Fund	373,572
American Rescue Plan Fund	3,030,148
Other Governmental Funds	1,493,353
Total	<u>\$8,859,122</u>

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 Asset

The net pension/OPEB liability (asset) 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) 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, 2021

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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 Annual Comprehensive Financial Report referenced above for additional information including requirements for reduced and unreduced benefits.)

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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.

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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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

	State and Local	Public Safety	Law Enforcement
2021 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0 %	**	***
2021 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 2021, the County's contractually required contribution was \$2,854,595 for the traditional plan, \$71,564 for the combined plan, and \$51,549 for the member-directed plan. Of these amounts, \$327,143 is reported as an intergovernmental payable for the traditional plan, \$7,758 for the combined plan, and 4,479 for the member-directed plan.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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

The net pension liability (asset) for OPERS was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset			
Current Measurement Date	0.14086480%	0.10805520%	
Prior Measurement Date	<u>0.13630739%</u>	<u>0.10704658%</u>	
Change in Proportionate Share	<u>0.00455741%</u>	<u>0.00100862%</u>	
Proportionate Share			
Net Pension Liability	\$20,859,010	\$0	\$20,859,010
Net Pension Asset	\$0	\$311,913	\$311,913
Pension Expense	\$296,565	\$7,949	\$304,514

Pension expense for the member-directed defined contribution plan was \$51,549 for 2021. The aggregate pension expense for all pension plans was \$356,063 for 2021.

At December 31, 2021, 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	\$0	\$19,479	\$19,479
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	627,526	13,615	641,141
County Contributions Subsequent to the Measurement Date	<u>2,854,595</u>	<u>71,564</u>	<u>2,926,159</u>
Total Deferred Outflows of Resources	<u>\$3,482,121</u>	<u>\$104,658</u>	<u>\$3,586,779</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

	OPERS Traditional Plan	OPERS Combined Plan	Total
	<u> </u>	<u> </u>	<u> </u>
Deferred Inflows of Resources			
Difference Between Expected and Actual Experience	\$872,549	\$58,845	\$931,394
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	8,130,233	46,386	8,176,619
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	156,988	2,252	159,240
Total Deferred Inflows of Resources	<u>\$9,159,770</u>	<u>\$107,483</u>	<u>\$9,267,253</u>

\$2,926,159 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 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

	OPERS Traditional Plan	OPERS Combined Plan	Total
	<u> </u>	<u> </u>	<u> </u>
Year Ending December 31,			
2022	(\$3,172,873)	(\$20,489)	(\$3,193,362)
2023	(936,370)	(12,339)	(948,709)
2024	(3,314,159)	(23,040)	(3,337,199)
2025	(1,108,842)	(9,730)	(1,118,572)
2026	0	(3,119)	(3,119)
Thereafter	0	(5,672)	(5,672)
Total	<u>(\$8,532,244)</u>	<u>(\$74,389)</u>	<u>(\$8,606,633)</u>

Actuarial Assumptions - OPERS

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, 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, 2020, are presented below.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	.5 percent simple through 2021, then 2.15 percent simple	.5 percent simple through 2021, 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 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013, retirees changing it from 1.4 percent simple through 2020 then 2.15 percent simple to .5 percent simple through 2021 then 2.15 percent simple.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The 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, 2020, is summarized in the following table.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other Investments	9.00	4.75
Total	<u>100.00 %</u>	

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	\$39,788,671	\$20,859,010	\$5,119,027
OPERS Combined Plan	(\$217,191)	(\$311,913)	(\$382,515)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

Changes Between the Measurement Date and the Reporting Date

During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 percent along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

NOTE 16 - DEFINED BENEFIT OPEB PLAN

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

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 (HRA) to qualifying benefit recipients of both the traditional and combined pension plans. Currently, Medicare eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses, and dependents with selecting a medical and pharmacy plan. Monthly allowances based on years of service and the age at which the retiree first enrolled in OPERS coverage are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription drug coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare eligible retirees who choose to become reemployed or survivors who become employed in an OPERS covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care 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 account balance.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and reemployed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

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 and a minimum age of sixty or generally thirty years of qualifying service credit at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in GASB Statement No. 75. See OPERS' Annual Comprehensive 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 2021, 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 2021, 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 2021.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$16,495 for 2021. Of this amount, \$1,792 is reported as an intergovernmental payable.

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

The net OPEB asset and the total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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 asset 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 Asset	
Current Measurement Date	0.13712800%
Prior Measurement Date	0.13288432%
Change in Proportionate Share	0.00424368%
Proportionate Share	
Net OPEB Asset	\$2,443,045
OPEB Expense	(\$14,843,867)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources.

	OPERS
Deferred Outflows of Resources	
Changes of Assumptions	\$1,201,028
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	357,871
County Contributions Subsequent to the Measurement Date	16,495
Total Deferred Outflows of Resources	\$1,575,394

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

	OPERS
Deferred Inflows of Resources	
Difference Between Expected and Actual Experience	\$2,204,834
Changes of Assumptions	3,958,465
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	1,301,199
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	<u>97,272</u>
Total Deferred Inflows of Resources	<u>\$7,561,770</u>

\$16,495 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase in the net OPEB asset in 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows.

	OPERS
Year Ending December 31,	
2022	(\$3,148,483)
2023	(2,135,618)
2024	(565,448)
2025	<u>(153,322)</u>
Total	<u>(\$6,002,871)</u>

Actuarial Assumptions - OPERS

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

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, 2019, rolled forward to the measurement date of December 31, 2020. 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	6 percent
Prior Measurement Date	3.16 percent
Investment Rate of Return	6 percent
Municipal Bond Rate	
Current Measurement Date	2 percent
Prior Measurement Date	2.75 percent
Health Care Cost Trend Rate	
Current Measurement Date	8.5 percent initial 3.5 percent ultimate in 2035
Prior Measurement Date	10.5 percent initial 3.5 percent ultimate in 2030
Actuarial Cost Method	individual entry age

Preretirement mortality rates were based on the RP-2014 Employees Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees were based on the RP-2014 Disabled Mortality Table for males and females adjusted for mortality improvement back to the observation 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined 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. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. Each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2020, is summarized in the following table.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other Investments	9.00	4.43
Total	100.00 %	

Discount Rate - A single discount rate of 6 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. 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 percent (Fidelity Index's "Twenty-Year Municipal GO AA Index). 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 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through 2120; the duration of the projection period through which projected health care payments are fully funded.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 6 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 (5 percent) or one percentage point higher (7 percent) than the current rate.

	1% Decrease (5%)	Current Discount Rate (6%)	1% Increase (7%)
County's Proportionate Share of the Net OPEB Asset	\$607,477	\$2,443,045	\$3,952,029

Sensitivity of the County's Proportionate Share of the Net OPEB Asset 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 asset. The following table presents the net OPEB asset calculated using assumed trend rates and the expected net OPEB asset 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 2021 is 8.5 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 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.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$2,502,586	\$2,443,045	\$2,376,428

Changes Between the Measurement Date and the Reporting Date

During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effect of these changes is unknown.

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 17 - OTHER BENEFITS (continued)

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

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

B. Health Care Benefits

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

NOTE 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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 18 - LONG-TERM OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2021, was as follows:

	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
2016 Various Purpose Refunding	\$3,925,000	\$0	\$440,000	\$3,485,000	\$450,000
Bond Premium	379,442	0	41,518	337,924	0
Courthouse Improvement	970,000	0	45,000	925,000	45,000
Various Purpose Bonds	2,485,000	0	150,000	2,335,000	155,000
Total General Obligation Bonds	7,759,442	0	676,518	7,082,924	650,000
Loan from Direct Borrowings					
Ohio Public Works Commission	63,920	0	5,811	58,109	5,811
Net Pension Liability	26,260,002	0	5,922,466	20,337,536	0
Net OPEB Liability	17,890,099	0	17,890,099	0	0
Compensated Absences	1,962,484	1,001,858	906,938	2,057,404	626,893
Total Governmental Activities	\$53,935,947	\$1,001,858	\$25,401,832	\$29,535,973	\$1,282,704
	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021	Due Within One Year
<u>Business-Type Activity</u>					
General Obligation Bonds					
2016 Various Purpose Refunding	\$645,000	\$0	\$150,000	\$495,000	\$160,000
Bond Premium	45,618	0	10,609	35,009	0
Total General Obligation Bonds	690,618	0	160,609	530,009	160,000
Loans from Direct Borrowings					
Ohio Public Works Commission	279,764	0	26,421	253,343	8,807
Net Pension Liability	682,076	0	160,602	521,474	0
Net OPEB Liability	464,678	0	464,678	0	0
Compensated Absences	45,710	33,849	24,162	55,397	20,742
Total Business-Type Activity	\$2,162,846	\$33,849	\$836,472	\$1,360,223	\$189,549

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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, \$1,080,000 of the outstanding balance, \$94,748 related premium, and \$42,589 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
2022	\$45,000	2028	\$70,000
2023	50,000	2029	75,000
2024	55,000	2030	80,000
2025	55,000	2031	85,000
2026	60,000	2032	90,000
2027	65,000	2033	95,000

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

2013 Various Purpose General Obligation Bonds

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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

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

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

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

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

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

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

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

For the general obligation bonds, \$375,000 of the outstanding balance was for items that were not capitalized.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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 \$253,343, payable through January 2038. For the current year, principal paid and total net revenues were \$26,421 and \$466,187, respectively.

For the OPWC loans, \$45,610 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.

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 Liability

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

The County's overall debt limitation was \$26,381,902 at December 31, 2021.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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

Year	General Obligation Bonds		OPWC Loan From Direct Borrowing
	Principal	Interest	Principal
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	760,000	164,725	5,811
2027-2031	2,395,000	465,050	29,054
2032-2035	840,000	78,487	0
	<u>\$6,745,000</u>	<u>\$1,639,413</u>	<u>\$58,109</u>

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

Year	General Obligation Bonds		OPWC Loans From Direct Borrowings
	Principal	Interest	Principal
2022	\$160,000	\$18,200	\$8,807
2023	165,000	13,400	17,614
2024	170,000	6,800	17,615
2025	0	0	17,613
2026	0	0	17,616
2027-2031	0	0	88,069
2032-2036	0	0	79,669
2037-2038	0	0	6,340
	<u>\$495,000</u>	<u>\$38,400</u>	<u>\$253,343</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2021
Mortgage Revenue Bonds		
Hearthside Apartments	\$2,200,000	\$1,740,000
Revenue Bonds		
Cardinal One Portfolio	21,447,000	15,442,693
Avalon Lakes	8,950,000	7,425,000
Turning Point	900,000	679,944
United Church Homes	5,480,000	4,310,000

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

NOTE 19 - INTERNAL BALANCES AND TRANSFERS

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

Eliminations made in the total column of the government-wide statement of net position include deferred outflows of resources and deferred inflows of resources, in the amount of \$11 and \$1,836, for pension and OPEB respectively.

During 2021, the General Fund made transfers to the Job and Family Services special revenue fund and other governmental funds, in the amount of \$157,755 and \$3,065,649, respectively, to subsidize various programs in other funds and to make debt payments when due. Other governmental funds made transfers to the General Fund, in the amount of \$69,077, to return excess funds transferred in prior years.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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	\$364,983	\$0	\$0
Prepaid Items	150,214	0	0
Unclaimed Moneys	432,630	0	0
Total Nonspendable	947,827	0	0
Restricted for			
Job and Family Services			
Operations	0	435,344	0
Road, Bridge, and Ditch Repair/ Improvement	0	0	6,535,521
Total Restricted	0	435,344	6,535,521
Assigned for			
Document Recording	167,565	0	0
Projected Budget Shortage	3,647,854	0	0
Sheriff Operations	93,432	0	0
Underground Storage	8,800	0	0
Unpaid Obligations	601,985	0	0
Vehicle Titling	1,011,961	0	0
Total Assigned	5,531,597	0	0
Unassigned	6,949,822	0	0
Total Fund Balance	\$13,429,246	\$435,344	\$6,535,521

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 20 - FUND BALANCE (continued)

Fund Balance	Children Services	Developmental Disabilities	Other Governmental
Restricted for			
Capital Improvements	\$0	\$0	\$37,466
Child Support Enforcement	0	0	1,742,795
Children Services Operations	4,895,610	0	0
Court Operations	0	0	765,227
Delinquent Tax Collections	0	0	107,765
Developmental Disabilities Operations	0	9,128,517	1,318,091
Dog and Kennel Operations	0	0	136,789
E911 Operations	0	0	160,250
Juvenile Detention Operations	0	0	480,533
Litter Control	0	0	9,956
Mental Health	0	0	48,189
Probation Activities	0	0	941,869
Prosecutor Operations	0	0	21,971
Real Estate Assessment	0	0	757,980
Road, Bridge, and Ditch Repair/ Improvement	0	0	1,384,318
Senior Citizens	0	0	38,552
Sheriff Operations	0	0	1,350,819
Voter Registration	0	0	1,971
Total Restricted	4,895,610	9,128,517	9,304,541
Assigned for			
Capital Improvements	0	0	1,810,764
Debt Service	0	0	197,722
Total Assigned	0	0	2,008,486
Unassigned (Deficit)	0	0	(746,011)
Total Fund Balance	\$4,895,610	\$9,128,517	\$10,567,016

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 20 - FUND BALANCE (continued)

The County has established a General Fund budget stabilization arrangement by resolution pursuant to Ohio Revised Code Section 5705.13 to stabilize against cyclical changes in revenues. The stabilization arrangement does not meet the criteria to be classified as restricted or committed. The County did not identify any requirements for additions to the stabilization amount or conditions under which amounts can be spent other than upon approval by the County Commissioners. The balance in the reserve at December 31, 2021, 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.

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 2021, the County contributed tax revenues of \$1,028,135 which represents 19 percent of total revenues. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

B. Marion-Hardin Corrections Commission

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

The Commission had no outstanding debt as of December 31, 2021. The Commission has not accumulated significant financial resources nor is the Commission experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 21 - JOINT VENTURES (continued)

C. Northland Homes and Properties, Inc.

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

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2021, \$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.

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 2021, 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 2021, the County did not make any contributions to the Council.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS (continued)

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

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

D. Clearwater Council of Governments

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

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 23 - INSURANCE POOLS (continued)

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

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

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

C. County Employee Benefits Consortium of Ohio, Inc.

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

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

NOTE 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, 2021, to December 31, 2021, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The impact of the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

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 Eight Years (1)

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.14086480%	0.13630739%	0.13964400%	0.14270499%
County's Proportionate Share of the Net Pension Liability	\$20,859,010	\$26,942,078	\$38,245,661	\$22,387,648
County's Covered Payroll	\$18,897,798	\$18,723,067	\$18,479,568	\$18,310,633
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	110.38%	143.90%	206.96%	122.27%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%

(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

2017	2016	2015	2014
0.14465400%	0.14666400%	0.14324600%	0.14324600%
\$32,848,464	\$25,404,053	\$17,277,068	\$16,886,837
\$18,189,908	\$18,024,804	\$17,140,420	\$17,245,135
180.59%	140.94%	100.80%	97.92%
77.25%	81.08%	86.45%	86.36%

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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 Four Years (1)

	2020	2020	2019	2018
County's Proportion of the Net Pension Asset	0.10805520%	0.10704658%	0.11773680%	0.11621394%
County's Proportionate Share of the Net Pension Asset	\$311,913	\$223,219	\$131,657	\$158,205
County's Covered Payroll	\$470,250	\$482,557	\$507,264	\$472,823
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-66.33%	-46.26%	-25.95%	-33.46%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	157.67%	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 (Asset)
 Ohio Public Employees Retirement System
 Last Five Years (1)

	2021	2020	2019	2018
County's Proportion of the Net OPEB Liability (Asset)	0.13712800%	0.13288432%	0.13591280%	0.13940910%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$2,443,045)	\$18,354,777	\$17,719,821	\$15,138,801
County's Covered Payroll	\$19,789,698	\$19,636,749	\$19,344,232	\$19,212,156
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	-12.35%	93.47%	91.60%	78.80%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%	54.14%

(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

2017

0.13940000%

\$14,079,874

\$19,104,241

73.70%

54.04%

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

	2021	2020	2019	2018
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$2,854,595	\$2,728,210	\$2,700,766	\$2,660,622
Contributions in Relation to the Contractually Required Contribution	<u>(2,854,595)</u>	<u>(2,728,210)</u>	<u>(2,700,766)</u>	<u>(2,660,622)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$19,796,880	\$18,897,798	\$18,723,067	\$18,479,568
Contributions as a Percentage of Covered Payroll	<u>14.42%</u>	<u>14.44%</u>	<u>14.42%</u>	<u>14.40%</u>
Net Pension Liability - Combined Plan				
Contractually Required Contribution	\$71,564	\$65,835	\$67,558	\$71,017
Contributions in Relation to the Contractually Required Contribution	<u>(71,564)</u>	<u>(65,835)</u>	<u>(67,558)</u>	<u>(71,017)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$511,171	\$470,250	\$482,557	\$507,264
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net Pension Liability - OPEB Plan (2)				
Contractually Required Contribution	\$16,495	\$16,866	\$17,245	\$14,296
Contributions in Relation to the Contractually Required Contribution	<u>(16,495)</u>	<u>(16,866)</u>	<u>(17,245)</u>	<u>(14,296)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (3)	\$20,720,426	\$19,789,698	\$19,636,749	\$19,344,232
OPEB Contributions as a Percentage of Covered Payroll	<u>0.08%</u>	<u>0.09%</u>	<u>0.09%</u>	<u>0.07%</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

2017	2016	2015	2014	2013
\$2,449,680	\$2,244,909	\$2,218,335	\$2,110,103	\$2,299,084
<u>(2,449,680)</u>	<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>	<u>\$0</u>
\$18,310,633	\$18,189,808	\$18,024,804	\$17,140,420	\$17,245,135
<u>13.38%</u>	<u>12.34%</u>	<u>12.31%</u>	<u>12.31%</u>	<u>13.33%</u>
\$61,467	\$61,201	\$68,703	\$62,110	\$54,783
<u>(61,467)</u>	<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>	<u>\$0</u>
\$472,823	\$510,008	\$572,525	\$517,583	\$421,408
<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$204,983	\$390,173			
<u>(204,983)</u>	<u>(390,173)</u>			
<u>\$0</u>	<u>\$0</u>			
\$19,212,156	\$19,104,241			
<u>1.07%</u>	<u>2.04%</u>			

Marion County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2021

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>2018 and 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.

2021	.5 percent simple through 2021, then 2.15 percent simple
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 preretirement mortality rates 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 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 2021 and 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, 2021

Changes in Assumptions - OPERS OPEB

Investment Return Assumption	
Beginning in 2019	6 percent
2018	6.5 percent
Municipal Bond Rate	
2021	2 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate	
2021	6 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate	
2021	8 percent initial 3.5 percent ultimate in 2035
2020	10 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	Sheriff Training Fund
Drug Law Enforcement Fund	Felony Delinquent Care and Custody Fund
Enhanced 911 Fund	Web Check Fund
Prosecutor Law Enforcement Fund	Concealed Weapon Law Fund
Sheriff Law Enforcement Fund	Indigent Drivers Interlock Fund
Electronic Monitoring Fund	FIRST Court Fund
Prison Reduction Fund	Justice Reinvestment Fund
Indigent Guardianship Fund	TCAP Grant Fund
County Probation Services Fund	NG911 Implementation Grant Fund
DWI Education Fund	
Jail Reduction Fund	
Canine 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, 2021

	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	\$7,077,452	\$197,722	\$5,867,066	\$13,142,240
Cash and Cash Equivalents in Segregated Accounts	5,224	0	0	5,224
Accounts Receivable	3,686	0	0	3,686
Due from Other Governments	1,533,643	0	688,296	2,221,939
Interfund Receivable	196	0	0	196
Property Taxes Receivable	1,898,025	0	347,797	2,245,822
Payment in Lieu of Taxes Receivable	0	0	697,888	697,888
Special Assessments Receivable	66,003	0	43,909	109,912
Total Assets	\$10,584,229	\$197,722	\$7,644,956	\$18,426,907
<u>Liabilities</u>				
Accrued Wages Payable	\$123,019	\$0	\$0	\$123,019
Accounts Payable	221,738	0	67,428	289,166
Contracts Payable	422,227	0	349,881	772,108
Due to Other Governments	68,919	0	508,385	577,304
Interfund Payable	234,254	0	957,670	1,191,924
Retainage Payable	28,252	0	95,751	124,003
Accrued Interest Payable	0	0	7,220	7,220
Total Liabilities	1,098,409	0	1,986,335	3,084,744
<u>Deferred Inflows of Resources</u>				
Property Taxes	1,723,027	0	320,284	2,043,311
Payment in Lieu of Taxes	0	0	697,888	697,888
Unavailable Revenue	1,274,230	0	759,718	2,033,948
Total Deferred Inflows of Resources	2,997,257	0	1,777,890	4,775,147
<u>Fund Balances</u>				
Restricted	6,836,780	0	2,467,761	9,304,541
Assigned	0	197,722	1,810,764	2,008,486
Unassigned (Deficit)	(348,217)	0	(397,794)	(746,011)
Total Fund Balances	6,488,563	197,722	3,880,731	10,567,016
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$10,584,229	\$197,722	\$7,644,956	\$18,426,907

Marion County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Child Support Enforcement	Senior Services	Real Estate Assessment	Mental Health
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,768,484	\$38,552	\$779,208	\$48,189
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	11	0
Due from Other Governments	0	43,823	0	54,779
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	843,566	0	1,054,459
Special Assessments Receivable	0	0	0	0
Total Assets	\$1,768,484	\$925,941	\$779,219	\$1,157,427
<u>Liabilities</u>				
Accrued Wages Payable	\$15,514	\$0	\$13,769	\$0
Accounts Payable	503	0	2,977	0
Contracts Payable	0	0	0	0
Due to Other Governments	7,561	0	5,688	0
Interfund Payable	2,111	0	1,371	0
Retainage Payable	0	0	0	0
Total Liabilities	25,689	0	23,805	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	765,789	0	957,238
Unavailable Revenue	0	121,600	0	152,000
Total Deferred Inflows of Resources	0	887,389	0	1,109,238
<u>Fund Balances</u>				
Restricted	1,742,795	38,552	755,414	48,189
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	1,742,795	38,552	755,414	48,189
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$1,768,484	\$925,941	\$779,219	\$1,157,427

North Central Ohio Rehabilitation Center	Other Public Safety	Other	Total
\$251,876	\$2,537,161	\$1,653,982	\$7,077,452
0	5,224	0	5,224
135	3,485	55	3,686
792,067	313,422	329,552	1,533,643
0	190	6	196
0	0	0	1,898,025
0	0	66,003	66,003
<u>\$1,044,078</u>	<u>\$2,859,482</u>	<u>\$2,049,598</u>	<u>\$10,584,229</u>
\$41,529	\$33,346	\$18,861	\$123,019
14,192	84,767	119,299	221,738
0	300	421,927	422,227
17,175	31,114	7,381	68,919
10,162	168,442	52,168	234,254
0	0	28,252	28,252
<u>83,058</u>	<u>317,969</u>	<u>647,888</u>	<u>1,098,409</u>
0	0	0	1,723,027
<u>480,487</u>	<u>147,657</u>	<u>372,486</u>	<u>1,274,230</u>
<u>480,487</u>	<u>147,657</u>	<u>372,486</u>	<u>2,997,257</u>
480,533	2,492,120	1,279,177	6,836,780
0	(98,264)	(249,953)	(348,217)
<u>480,533</u>	<u>2,393,856</u>	<u>1,029,224</u>	<u>6,488,563</u>
<u>\$1,044,078</u>	<u>\$2,859,482</u>	<u>\$2,049,598</u>	<u>\$10,584,229</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$2,088,266	\$709,240	\$1,401,948	\$34,634	\$612,292
Due from Other Governments	4,800	0	14,812	0	668,684
Property Taxes Receivable	0	0	347,797	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	43,909	0	0	0
Total Assets	<u>\$2,093,066</u>	<u>\$753,149</u>	<u>\$1,764,557</u>	<u>\$34,634</u>	<u>\$1,280,976</u>
<u>Liabilities</u>					
Accounts Payable	\$62,428	\$0	\$5,000	\$0	\$0
Contracts Payable	195,498	0	26,882	0	127,501
Due to Other Governments	0	0	0	0	508,385
Interfund Payable	0	607,670	0	0	350,000
Retainage Payable	19,576	0	51,975	0	24,200
Accrued Interest Payable	0	7,220	0	0	0
Total Liabilities	<u>277,502</u>	<u>614,890</u>	<u>83,857</u>	<u>0</u>	<u>1,010,086</u>
<u>Deferred Inflows of Resources</u>					
Property Taxes	0	0	320,284	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	4,800	43,909	42,325	0	668,684
Total Deferred Inflows of Resources	<u>4,800</u>	<u>43,909</u>	<u>362,609</u>	<u>0</u>	<u>668,684</u>
<u>Fund Balances</u>					
Restricted	0	94,350	1,318,091	34,634	0
Assigned	1,810,764	0	0	0	0
Unassigned (Deficit)	0	0	0	0	(397,794)
Total Fund Balances (Deficit)	<u>1,810,764</u>	<u>94,350</u>	<u>1,318,091</u>	<u>34,634</u>	<u>(397,794)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$2,093,066</u>	<u>\$753,149</u>	<u>\$1,764,557</u>	<u>\$34,634</u>	<u>\$1,280,976</u>

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$13,765	\$37,466	\$969,455	\$5,867,066
0	0	0	688,296
0	0	0	347,797
0	0	697,888	697,888
0	0	0	43,909
<u>\$13,765</u>	<u>\$37,466</u>	<u>\$1,667,343</u>	<u>\$7,644,956</u>
\$0	\$0	\$0	\$67,428
0	0	0	349,881
0	0	0	508,385
0	0	0	957,670
0	0	0	95,751
0	0	0	7,220
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,986,335</u>
0	0	0	320,284
0	0	697,888	697,888
0	0	0	759,718
<u>0</u>	<u>0</u>	<u>697,888</u>	<u>1,777,890</u>
13,765	37,466	969,455	2,467,761
0	0	0	1,810,764
0	0	0	(397,794)
<u>13,765</u>	<u>37,466</u>	<u>969,455</u>	<u>3,880,731</u>
<u>\$13,765</u>	<u>\$37,466</u>	<u>\$1,667,343</u>	<u>\$7,644,956</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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,655,553	\$0	\$305,901	\$1,961,454
Payment in Lieu of Taxes	0	80,964	509,561	590,525
Special Assessments	122,628	0	60,414	183,042
Charges for Services	1,617,549	0	0	1,617,549
Licenses and Permits	160,950	0	0	160,950
Fines and Forfeitures	191,315	0	0	191,315
Intergovernmental	5,100,601	0	658,818	5,759,419
Interest	769	0	0	769
Other	671,431	40,346	47,267	759,044
Total Revenues	<u>9,520,796</u>	<u>121,310</u>	<u>1,581,961</u>	<u>11,224,067</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	1,234,522	42,695	0	1,277,217
Judicial	705,011	0	0	705,011
Public Safety	3,804,275	0	0	3,804,275
Public Works	1,042,748	0	1,723,247	2,765,995
Health	1,232,588	0	836,630	2,069,218
Human Services	1,931,476	0	0	1,931,476
Capital Outlay	0	0	1,407,119	1,407,119
Debt Service				
Principal Retirement	0	530,000	110,811	640,811
Interest and Fiscal Charges	0	231,562	66,683	298,245
Total Expenditures	<u>9,950,620</u>	<u>804,257</u>	<u>4,144,490</u>	<u>14,899,367</u>
Excess of Revenues Under Expenditures	<u>(429,824)</u>	<u>(682,947)</u>	<u>(2,562,529)</u>	<u>(3,675,300)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers - In	45,731	735,658	2,284,260	3,065,649
Transfers - Out	0	0	(69,077)	(69,077)
Total Other Financing Sources (Uses)	<u>45,731</u>	<u>735,658</u>	<u>2,215,183</u>	<u>2,996,572</u>
Changes in Fund Balances	(384,093)	52,711	(347,346)	(678,728)
Fund Balances Beginning of Year	<u>6,872,656</u>	<u>145,011</u>	<u>4,228,077</u>	<u>11,245,744</u>
Fund Balances End of Year	<u>\$6,488,563</u>	<u>\$197,722</u>	<u>\$3,880,731</u>	<u>\$10,567,016</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Child Support Enforcement	Senior Services	Real Estate Assessment	Mental Health
<u>Revenues</u>				
Property Taxes	\$0	\$735,801	\$0	\$919,752
Special Assessments	0	0	0	0
Charges for Services	0	0	767,305	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	852,372	88,458	0	110,572
Interest	0	0	0	0
Other	2,858	0	193,220	0
Total Revenues	<u>855,230</u>	<u>824,259</u>	<u>960,525</u>	<u>1,030,324</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	827,438	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	1,028,135
Human Services	1,108,968	822,508	0	0
Total Expenditures	<u>1,108,968</u>	<u>822,508</u>	<u>827,438</u>	<u>1,028,135</u>
Excess of Revenues Over (Under) Expenditures	(253,738)	1,751	133,087	2,189
<u>Other Financing Sources</u>				
Transfers - In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	(253,738)	1,751	133,087	2,189
Fund Balances Beginning of Year	<u>1,996,533</u>	<u>36,801</u>	<u>622,327</u>	<u>46,000</u>
Fund Balances End of Year	<u><u>\$1,742,795</u></u>	<u><u>\$38,552</u></u>	<u><u>\$755,414</u></u>	<u><u>\$48,189</u></u>

North Central Ohio Rehabilitation Center	Coronavirus Relief	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$1,655,553
0	0	0	122,628	122,628
0	0	216,257	633,987	1,617,549
0	0	0	160,950	160,950
0	0	91,010	100,305	191,315
1,788,574	0	1,480,269	780,356	5,100,601
0	173	328	268	769
1,442	0	172,672	301,239	671,431
<u>1,790,016</u>	<u>173</u>	<u>1,960,536</u>	<u>2,099,733</u>	<u>9,520,796</u>
0	173	0	406,911	1,234,522
0	0	0	705,011	705,011
1,553,531	0	2,250,744	0	3,804,275
0	0	0	1,042,748	1,042,748
0	0	0	204,453	1,232,588
0	0	0	0	1,931,476
<u>1,553,531</u>	<u>173</u>	<u>2,250,744</u>	<u>2,359,123</u>	<u>9,950,620</u>
236,485	0	(290,208)	(259,390)	(429,824)
0	0	0	45,731	45,731
236,485	0	(290,208)	(213,659)	(384,093)
244,048	0	2,684,064	1,242,883	6,872,656
<u>\$480,533</u>	<u>\$0</u>	<u>\$2,393,856</u>	<u>\$1,029,224</u>	<u>\$6,488,563</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Revenues</u>					
Property Taxes	\$0	\$0	\$305,901	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Special Assessments	0	60,414	0	0	0
Intergovernmental	14,611	0	29,913	0	614,294
Other	47,017	0	250	0	0
Total Revenues	61,628	60,414	336,064	0	614,294
<u>Expenditures</u>					
Current					
Public Works	0	94,091	0	0	1,385,808
Health	0	0	836,630	0	0
Capital Outlay	1,407,119	0	0	0	0
Debt Service					
Principal Retirement	0	0	0	5,811	0
Interest and Fiscal Charges	0	8,720	0	0	0
Total Expenditures	1,407,119	102,811	836,630	5,811	1,385,808
Excess of Revenues Over (Under) Expenditures	<u>(1,345,491)</u>	<u>(42,397)</u>	<u>(500,566)</u>	<u>(5,811)</u>	<u>(771,514)</u>
<u>Other Financing Sources (Uses)</u>					
Transfers - In	1,917,041	367,219	0	0	0
Transfers - Out	0	(69,077)	0	0	0
Total Other Financing Sources (Uses)	1,917,041	298,142	0	0	0
Changes in Fund Balances	571,550	255,745	(500,566)	(5,811)	(771,514)
Fund Balances (Deficit) Beginning of Year	<u>1,239,214</u>	<u>(161,395)</u>	<u>1,818,657</u>	<u>40,445</u>	<u>373,720</u>
Fund Balances (Deficit) End of Year	<u><u>\$1,810,764</u></u>	<u><u>\$94,350</u></u>	<u><u>\$1,318,091</u></u>	<u><u>\$34,634</u></u>	<u><u>(\$397,794)</u></u>

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$0	\$0	\$0	\$305,901
0	0	509,561	509,561
0	0	0	60,414
0	0	0	658,818
0	0	0	47,267
0	0	509,561	1,581,961
0	0	243,348	1,723,247
0	0	0	836,630
0	0	0	1,407,119
0	0	105,000	110,811
0	0	57,963	66,683
0	0	406,311	4,144,490
0	0	103,250	(2,562,529)
0	0	0	2,284,260
0	0	0	(69,077)
0	0	0	2,215,183
0	0	103,250	(347,346)
13,765	37,466	866,205	4,228,077
\$13,765	\$37,466	\$969,455	\$3,880,731

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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.

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.

Arson Registration Fund - To account for fees collected from resident arson offenders by the Sheriff and remitted to the State of Ohio.

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

	Sheriff Sales	County Court	Undivided Tax	Regional Planning Commission
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$3,155,273	\$126,511
Cash and Cash Equivalents in Segregated Accounts	69,995	904,245	0	0
Due from Other Governments	0	0	3,170,941	0
Property Taxes Receivable	0	0	49,592,082	0
Special Assessments Receivable	0	0	3,666,708	0
Total Assets	69,995	904,245	59,585,004	126,511
<u>Liabilities</u>				
Due to Other Governments	0	0	3,155,273	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	42,018,287	0
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$69,995</u>	<u>\$904,245</u>	<u>\$14,411,444</u>	<u>\$126,511</u>

(continued)

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2021

	Soil and Water	Board of Health	Emergency Planning	Family and Children First
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$113,141	\$1,527,584	\$38,471	\$305,227
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	113,141	1,527,584	38,471	305,227
<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	\$113,141	\$1,527,584	\$38,471	\$305,227
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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
\$89,589	\$6,140,206	\$554,586	\$36,011	\$11,311	\$87,798	\$102,016
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
89,589	6,140,206	554,586	36,011	11,311	87,798	102,016
0	0	0	36,011	0	87,798	102,016
0	0	0	0	0	0	0
<u>\$89,589</u>	<u>\$6,140,206</u>	<u>\$554,586</u>	<u>\$0</u>	<u>\$11,311</u>	<u>\$0</u>	<u>\$0</u>

(continued)

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2021

	Disaster Services	Arson Registry	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$48,249	\$150	\$12,336,123
Cash and Cash Equivalents in Segregated Accounts	0	0	974,240
Due from Other Governments	0	0	3,170,941
Property Taxes Receivable	0	0	49,592,082
Special Assessments Receivable	0	0	3,666,708
	<hr/>	<hr/>	<hr/>
Total Assets	48,249	150	69,740,094
<u>Liabilities</u>			
Due to Other Governments	0	150	3,381,248
<u>Deferred Inflows of Resources</u>			
Property Taxes	0	0	42,018,287
	<hr/>	<hr/>	<hr/>
<u>Net Position</u>			
Restricted for Individuals, Organizations, and Other Governments	\$48,249	\$0	\$24,340,559
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Marion County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	Sheriff Sales	County Court	Undivided Tax	Regional Planning Commission
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$6,902,197	\$0
Amounts Received as Fiscal Agent	0	0	0	334,918
Amounts Received for Individuals	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	10,255,668	0	0
Fines and Forfeitures for Other Governments	0	46,692	0	0
Property Tax Collections for Other Governments	0	0	45,203,074	0
Special Assessments Collections for Other Governments	0	0	1,409,168	0
Sheriff Sales Collections for Others	595,124	0	0	0
Total Additions	595,124	10,302,360	53,514,439	334,918
<u>Deductions</u>				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	6,641,235	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	0	0	0	294,583
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	10,684,614	0	0
Fines and Forfeitures Distributions to Other Governments	0	81,922	0	0
Property Tax Distributions to Other Governments	0	0	45,583,348	0
Special Assessments Distributions to Other Governments	0	0	1,579,318	0
Sheriff Sales Distributions to Others	597,991	0	0	0
Total Deductions	597,991	10,766,536	53,803,901	294,583
Net Increase (Decrease) in Fiduciary Net Position	(2,867)	(464,176)	(289,462)	40,335
Net Position Beginning of Year	72,862	1,368,421	14,700,906	86,176
Net Position End of Year	<u>\$69,995</u>	<u>\$904,245</u>	<u>\$14,411,444</u>	<u>\$126,511</u>

(continued)

Marion County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
For the Year Ended December 31, 2021

	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	178,165	3,489,483	19,665	635,857
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	178,165	3,489,483	19,665	635,857
<u>Deductions</u>				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	167,723	3,399,930	25,523	577,777
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	167,723	3,399,930	25,523	577,777
Net Increase (Decrease) in Fiduciary Net Position	10,442	89,553	(5,858)	58,080
Net Position Beginning of Year	102,699	1,438,031	44,329	247,147
Net Position End of Year	\$113,141	\$1,527,584	\$38,471	\$305,227

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
500	5,317,269	5,046,249	0	0	0	0
0	0	0	0	0	0	0
0	0	0	457,049	2,190	0	331,723
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
500	5,317,269	5,046,249	457,049	2,190	0	331,723
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
15,590	4,352,724	5,041,657	0	0	598	0
0	0	0	0	0	0	0
0	0	0	457,049	2,190	0	331,723
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
15,590	4,352,724	5,041,657	457,049	2,190	598	331,723
(15,090)	964,545	4,592	0	0	(598)	0
104,679	5,175,661	549,994	0	0	11,909	0
<u>\$89,589</u>	<u>\$6,140,206</u>	<u>\$554,586</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,311</u>	<u>\$0</u>

(continued)

Marion County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
For the Year Ended December 31, 2021

	Clearwater Council of Government	Disaster Services	Coronavirus Relief Distribution	Arson Registry
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$393	\$0
Amounts Received as Fiscal Agent	0	104,217	0	0
Amounts Received for Individuals	1,150,000	0	0	0
Licenses, Permits, and Fees for Other Governments	0	0	0	150
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	1,150,000	104,217	393	150
<u>Deductions</u>				
Distributions to the State of Ohio	0	0	0	150
Distributions of State Funds to Other Governments	0	0	0	0
Distributions to Other Governments	0	0	393	0
Distributions as Fiscal Agent	0	113,813	0	0
Distributions to Individuals	1,150,000	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	1,150,000	113,813	393	150
Net Increase (Decrease) in Fiduciary Net Position	0	(9,596)	0	0
Net Position Beginning of Year	0	57,845	0	0
Net Position End of Year	\$0	\$48,249	\$0	\$0

Total

\$6,902,590
15,126,323
1,150,000
11,046,780
46,692
45,203,074
1,409,168
595,124

81,479,751

150
6,641,235
393
13,989,918
1,150,000
11,475,576
81,922
45,583,348
1,579,318
597,991

81,099,851

379,900

23,960,659

\$24,340,559

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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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,256,300	\$2,256,300	\$2,613,311	\$357,011
Sales Taxes	12,200,000	12,200,000	14,381,754	2,181,754
Charges for Services	3,644,922	3,656,785	3,983,743	326,958
Licenses and Permits	2,900	2,900	3,413	513
Fines and Forfeitures	175,750	175,750	208,246	32,496
Intergovernmental	2,349,771	2,460,549	3,362,779	902,230
Interest	502,500	502,500	226,580	(275,920)
Other	878,312	1,110,327	1,392,261	281,934
Total Revenues	22,010,455	22,365,111	26,172,087	3,806,976
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	372,743	375,398	375,278	120
Fringe Benefits	90,589	91,736	91,388	348
Materials and Supplies	4,839	3,622	3,622	0
Contractual Services	4,015	4,063	3,043	1,020
Capital Outlay	0	233	233	0
Other	10,163	11,644	5,985	5,659
Total County Commissioners	482,349	486,696	479,549	7,147
Auditor				
Personal Services	338,104	340,759	340,747	12
Fringe Benefits	117,427	119,466	116,354	3,112
Materials and Supplies	6,000	3,200	3,138	62
Contractual Services	100	0	0	0
Other	19,098	70,947	32,907	38,040
Total Auditor	480,729	534,372	493,146	41,226
Treasurer				
Personal Services	162,974	170,874	170,137	737
Fringe Benefits	70,179	71,151	70,981	170
Materials and Supplies	22,528	20,765	20,674	91
Contractual Services	1,700	1,425	999	426
Capital Outlay	0	1,763	1,763	0
Other	4,100	3,686	3,686	0
Total Treasurer	261,481	269,664	268,240	1,424
Prosecutor				
Personal Services	804,350	829,690	796,814	32,876
Fringe Benefits	347,804	346,829	231,575	115,254
Materials and Supplies	5,147	5,147	5,123	24
Contractual Services	11,460	11,460	10,926	534
Other	83,305	83,305	40,748	42,557
Total Prosecutor	1,252,066	1,276,431	1,085,186	191,245

(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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Data Processing Board				
Personal Services	\$147,720	\$148,220	\$148,182	\$38
Fringe Benefits	49,823	47,823	38,884	8,939
Materials and Supplies	3,000	3,000	3,000	0
Contractual Services	146,468	146,468	124,940	21,528
Other	18,946	18,446	10,715	7,731
Total Data Processing Board	365,957	363,957	325,721	38,236
Board of Elections				
Personal Services	277,748	303,748	294,535	9,213
Fringe Benefits	115,675	119,675	112,581	7,094
Materials and Supplies	35,739	30,739	27,156	3,583
Contractual Services	239,388	219,486	207,951	11,535
Capital Outlay	0	6,765	6,673	92
Other	7,323	7,717	7,197	520
Total Board of Elections	675,873	688,130	656,093	32,037
Maintenance and Operation				
Personal Services	182,278	182,278	182,018	260
Fringe Benefits	76,833	77,821	77,440	381
Materials and Supplies	20,103	18,719	18,612	107
Contractual Services	29,384	29,384	26,186	3,198
Capital Outlay	1,501	2,522	2,222	300
Other	0	316	316	0
Total Maintenance and Operation	310,099	311,040	306,794	4,246
Recorder				
Personal Services	198,465	202,820	202,820	0
Fringe Benefits	70,828	70,828	67,854	2,974
Materials and Supplies	1,500	1,500	1,500	0
Contractual Services	6,850	6,850	6,305	545
Other	56,700	56,700	37,343	19,357
Total Recorder	334,343	338,698	315,822	22,876
Postage				
Materials and Supplies	124,300	83,035	83,035	0
Contractual Services	2,957	2,957	2,826	131
Total Postage	127,257	85,992	85,861	131
Other Legislative and Executive				
Fringe Benefits	380,000	336,082	185,260	150,822
Materials and Supplies	34,643	34,062	22,068	11,994
Contractual Services	6,417,735	6,778,367	6,390,658	387,709
Other	160,796	186,005	14,897	171,108
Total Other Legislative and Executive	6,993,174	7,334,516	6,612,883	721,633
Total General Government - Legislative and Executive	11,283,328	11,689,496	10,629,295	1,060,201

(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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Court of Appeals				
Other	\$21,532	\$21,532	\$17,929	\$3,603
Common Pleas Court				
Personal Services	537,417	556,267	541,913	14,354
Fringe Benefits	191,337	234,012	218,248	15,764
Materials and Supplies	7,434	14,858	14,858	0
Contractual Services	69,949	83,352	78,589	4,763
Capital Outlay	0	396	396	0
Other	31,560	31,780	25,828	5,952
Total Common Pleas Court	837,697	920,665	879,832	40,833
Jury Commission				
Personal Services	1,890	1,890	1,890	0
Fringe Benefits	293	293	293	0
Materials and Supplies	3,468	3,468	3,468	0
Contractual Services	609	609	473	136
Total Jury Commission	6,260	6,260	6,124	136
Family Court				
Personal Services	831,366	852,372	850,188	2,184
Fringe Benefits	227,446	262,426	260,435	1,991
Materials and Supplies	10,605	10,676	8,947	1,729
Contractual Services	90,864	128,026	91,366	36,660
Capital Outlay	0	10,800	10,800	0
Other	63,235	74,906	60,182	14,724
Total Family Court	1,223,516	1,339,206	1,281,918	57,288
Probate Court				
Personal Services	117,976	119,976	119,871	105
Fringe Benefits	36,728	37,837	37,575	262
Materials and Supplies	6,733	6,733	6,457	276
Contractual Services	239,349	237,349	201,162	36,187
Other	2,926	2,926	2,900	26
Total Probate Court	403,712	404,821	367,965	36,856
Clerk of Courts				
Personal Services	774,045	782,045	715,690	66,355
Fringe Benefits	484,794	500,527	379,362	121,165
Materials and Supplies	81,442	86,206	79,267	6,939
Contractual Services	71,063	66,214	46,717	19,497
Capital Outlay	6,264	6,264	2,578	3,686
Other	24,018	24,478	19,819	4,659
Total Clerk of Courts	1,441,626	1,465,734	1,243,433	222,301

(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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Municipal Court				
Personal Services	\$134,711	\$135,311	\$135,016	\$295
Fringe Benefits	36,388	36,442	35,319	1,123
Contractual Services	48,578	48,578	27,679	20,899
Other	5,925	5,325	2,601	2,724
Total Municipal Court	225,602	225,656	200,615	25,041
Total General Government - Judicial	4,159,945	4,383,874	3,997,816	386,058
Total General Government	15,443,273	16,073,370	14,627,111	1,446,259
Public Safety				
Community Alternative Center				
Personal Services	371,857	371,857	237,716	134,141
Fringe Benefits	157,452	158,452	59,197	99,255
Materials and Supplies	70,929	70,929	26,569	44,360
Contractual Services	112,487	112,487	93,529	18,958
Capital Outlay	1,324	1,324	1,324	0
Other	5,000	5,000	0	5,000
Total Community Alternative Center	719,049	720,049	418,335	301,714
Adult Probation				
Personal Services	179,883	180,634	180,564	70
Fringe Benefits	81,292	65,541	58,601	6,940
Materials and Supplies	1,000	1,000	1,000	0
Other	0	39,309	30,900	8,409
Total Adult Probation	262,175	286,484	271,065	15,419
Juvenile Probation				
Personal Services	198,208	183,208	177,412	5,796
Fringe Benefits	77,123	83,123	73,382	9,741
Other	7,200	7,200	6,010	1,190
Total Juvenile Probation	282,531	273,531	256,804	16,727
Detention Home				
Personal Services	470,000	457,432	437,659	19,773
Fringe Benefits	196,615	181,254	169,402	11,852
Materials and Supplies	22,010	20,982	18,170	2,812
Contractual Services	131,953	127,953	123,656	4,297
Capital Outlay	0	1,028	823	205
Other	5,880	7,476	6,594	882
Total Detention Home	826,458	796,125	756,304	39,821
Coroner				
Personal Services	94,028	94,028	89,126	4,902
Fringe Benefits	14,568	28,568	27,352	1,216
Materials and Supplies	1,000	1,800	1,194	606
Contractual Services	159,891	189,091	181,470	7,621
Other	3,791	3,791	3,791	0
Total Coroner	273,278	317,278	302,933	14,345

(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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff				
Personal Services	\$3,109,544	\$3,539,454	\$3,539,322	\$132
Fringe Benefits	1,335,255	1,462,626	1,198,529	264,097
Materials and Supplies	194,560	190,560	177,497	13,063
Contractual Services	265,585	270,086	248,105	21,981
Capital Outlay	8,913	19,671	11,425	8,246
Other	501,065	110,831	49,500	61,331
Total Sheriff	5,414,922	5,593,228	5,224,378	368,850
Other Public Safety				
Personal Services	141,621	164,142	139,730	24,412
Fringe Benefits	44,313	48,783	38,617	10,166
Materials and Supplies	13,440	8,700	5,000	3,700
Contractual Services	22,497	21,347	15,730	5,617
Capital Outlay	2,357	5,357	3,934	1,423
Other	3,770	3,770	2,000	1,770
Other Public Safety	227,998	252,099	205,011	47,088
Total Public Safety	8,006,411	8,238,794	7,434,830	803,964
Public Works				
Engineer				
Materials and Supplies	11,779	6,879	6,422	457
Contractual Services	2,600	2,600	1,627	973
Capital Outlay	0	7,515	7,238	277
Other	5,000	4,500	3,932	568
Total Public Works	19,379	21,494	19,219	2,275
Health				
Agriculture				
Contractual Services	234,800	234,800	234,800	0
Tuberculosis				
Other	0	275	275	0
Humane Society				
Contractual Services	300	300	0	300
Total Health	235,100	235,375	235,075	300
Human Services				
Soldiers Relief				
Personal Services	41,600	41,600	41,600	0
Fringe Benefits	6,478	6,482	6,482	0
Materials and Supplies	25,840	25,840	16,203	9,637
Contractual Services	61,070	61,070	47,386	13,684
Capital Outlay	0	62,605	62,605	0
Other	153,318	90,713	72,251	18,462
Total Soldiers Relief	288,306	288,310	246,527	41,783

(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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Veteran Services				
Personal Services	\$118,060	\$168,060	\$150,598	\$17,462
Fringe Benefits	54,162	54,887	46,681	8,206
Materials and Supplies	5,000	5,000	4,954	46
Other	6,000	6,000	1,500	4,500
Total Veteran Services	<u>183,222</u>	<u>233,947</u>	<u>203,733</u>	<u>30,214</u>
Total Human Services	<u>471,528</u>	<u>522,257</u>	<u>450,260</u>	<u>71,997</u>
Intergovernmental	<u>243,196</u>	<u>245,096</u>	<u>245,096</u>	<u>0</u>
Total Expenditures	<u>24,418,887</u>	<u>25,336,386</u>	<u>23,011,591</u>	<u>2,324,795</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,408,432)</u>	<u>(2,971,275)</u>	<u>3,160,496</u>	<u>6,131,771</u>
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	114,242	114,242
Advances - Out	0	0	(400,000)	(400,000)
Transfers - In	43,000	43,000	69,077	26,077
Transfers - Out	<u>(2,435,611)</u>	<u>(3,278,026)</u>	<u>(3,223,404)</u>	<u>54,622</u>
Total Other Financing Sources (Uses)	<u>(2,392,611)</u>	<u>(3,235,026)</u>	<u>(3,440,085)</u>	<u>(205,059)</u>
Changes in Fund Balance	(4,801,043)	(6,206,301)	(279,589)	5,926,712
Fund Balance Beginning of Year	7,477,762	7,477,762	7,477,762	0
Prior Year Encumbrances Appropriated	<u>730,015</u>	<u>730,015</u>	<u>730,015</u>	<u>0</u>
Fund Balance End of Year	<u>\$3,406,734</u>	<u>\$2,001,476</u>	<u>\$7,928,188</u>	<u>\$5,926,712</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$364,000	\$364,000	\$259,937	(\$104,063)
Intergovernmental	8,413,671	8,884,567	5,163,806	(3,720,761)
Other	5,829	5,829	389	(5,440)
Total Revenues	8,783,500	9,254,396	5,424,132	(3,830,264)
<u>Expenditures</u>				
Current				
Human Services				
Administrative				
Personal Services	2,990,000	2,229,496	2,229,496	0
Fringe Benefits	1,206,955	885,341	828,919	56,422
Materials and Supplies	176,836	74,136	66,357	7,779
Contractual Services	3,705,132	2,732,236	2,219,798	512,438
Capital Outlay	278,232	61,006	35,525	25,481
Other	194,311	83,860	81,065	2,795
Total Administrative	8,551,466	6,066,075	5,461,160	604,915
Public Assistance				
Personal Services	250,000	234,679	234,679	0
Fringe Benefits	123,625	92,235	86,431	5,804
Materials and Supplies	1,000	0	0	0
Contractual Services	321,204	217,204	212,696	4,508
Capital Outlay	1,000	0	0	0
Other	15,720	7,763	6,153	1,610
Total Public Assistance	712,549	551,881	539,959	11,922
Total Expenditures	9,264,015	6,617,956	6,001,119	616,837
Excess of Revenues Over (Under) Expenditures	(480,515)	2,636,440	(576,987)	(3,213,427)
<u>Other Financing Sources</u>				
Transfers - In	320,000	300,000	157,755	(142,245)
Changes in Fund Balance	(160,515)	2,936,440	(419,232)	(3,355,672)
Fund Balance Beginning of Year	348,300	348,300	348,300	0
Prior Year Encumbrances Appropriated	442,935	442,935	442,935	0
Fund Balance End of Year	\$630,720	\$3,727,675	\$372,003	(\$3,355,672)

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, 2021

	<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	\$45,000	\$45,000	\$39,439	(\$5,561)
Fines and Forfeitures	6,000	6,000	9,841	3,841
Intergovernmental	6,274,499	6,269,803	5,917,860	(351,943)
Interest	1,100	1,100	2,614	1,514
Other	8,381	8,381	8,994	613
Total Revenues	6,334,980	6,330,284	5,978,748	(351,536)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	1,784,417	1,784,417	1,425,011	359,406
Fringe Benefits	806,500	806,500	533,481	273,019
Materials and Supplies	1,356,415	1,356,415	1,144,576	211,839
Contractual Services	3,534,496	3,534,496	2,377,251	1,157,245
Capital Outlay	636,973	636,973	585,000	51,973
Other	109,344	109,344	90,553	18,791
Total Expenditures	8,228,145	8,228,145	6,155,872	2,072,273
Excess of Revenues				
Under Expenditures	(1,893,165)	(1,897,861)	(177,124)	1,720,737
<u>Other Financing Uses</u>				
Transfers - Out	(50,000)	(50,000)	0	50,000
Changes in Fund Balance	(1,943,165)	(1,947,861)	(177,124)	1,770,737
Fund Balance Beginning of Year	4,516,102	4,516,102	4,516,102	0
Prior Year Encumbrances Appropriated	698,728	698,728	698,728	0
Fund Balance End of Year	\$3,271,665	\$3,266,969	\$5,037,706	\$1,770,737

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,968,664	\$2,968,664	\$3,066,404	\$97,740
Charges for Services	25,172	25,172	45,322	20,150
Intergovernmental	3,716,732	3,716,732	3,434,279	(282,453)
Other	379,403	379,403	501,969	122,566
Total Revenues	7,089,971	7,089,971	7,047,974	(41,997)
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	1,667,054	1,667,054	1,578,824	88,230
Fringe Benefits	720,788	720,788	570,934	149,854
Materials and Supplies	149,799	149,799	143,219	6,580
Contractual Services	4,655,640	4,655,640	4,376,616	279,024
Capital Outlay	18,332	18,332	15,000	3,332
Other	55,870	55,870	42,779	13,091
Total Expenditures	7,267,483	7,267,483	6,727,372	540,111
Changes in Fund Balance	(177,512)	(177,512)	320,602	498,114
Fund Balance Beginning of Year	2,652,073	2,652,073	2,652,073	0
Prior Year Encumbrances Appropriated	577,088	577,088	577,088	0
Fund Balance End of Year	\$3,051,649	\$3,051,649	\$3,549,763	\$498,114

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,716,002	\$2,716,002	\$2,889,786	\$173,784
Intergovernmental	1,004,822	1,004,822	1,281,296	276,474
Other	220,800	368,187	445,173	76,986
Total Revenues	3,941,624	4,089,011	4,616,255	527,244
<u>Expenditures</u>				
Current				
Health				
Personal Services	1,549,600	1,562,600	1,557,286	5,314
Fringe Benefits	726,978	695,634	626,789	68,845
Materials and Supplies	49,630	51,630	37,148	14,482
Contractual Services	1,809,984	2,074,328	1,772,798	301,530
Capital Outlay	9,000	9,000	7,000	2,000
Other	193,943	195,943	150,239	45,704
Total Expenditures	4,339,135	4,589,135	4,151,260	437,875
Changes in Fund Balance	(397,511)	(500,124)	464,995	965,119
Fund Balance Beginning of Year	5,380,990	5,380,990	5,380,990	0
Prior Year Encumbrances Appropriated	329,435	329,435	329,435	0
Fund Balance End of Year	\$5,312,914	\$5,210,301	\$6,175,420	\$965,119

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
American Rescue Plan Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$6,321,776	\$6,321,776	\$6,321,776	\$0
Interest	0	0	2,059	2,059
Total Revenues	<u>6,321,776</u>	<u>6,321,776</u>	<u>6,323,835</u>	<u>2,059</u>
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Personal Services	10,000	10,000	1,319	8,681
Fringe Benefits	3,545	3,545	137	3,408
Other	3,066,837	3,066,837	3,066,837	0
Total Expenditures	<u>3,080,382</u>	<u>3,080,382</u>	<u>3,068,293</u>	<u>12,089</u>
Changes in Fund Balance	3,241,394	3,241,394	3,255,542	14,148
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,241,394</u></u>	<u><u>\$3,241,394</u></u>	<u><u>\$3,255,542</u></u>	<u><u>\$14,148</u></u>

Marion County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer District Enterprise Fund
For the Year Ended December 31, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,200,000	\$1,257,448	\$57,448
Tap In Fees	25,000	21,625	(3,375)
Grants	500,000	0	(500,000)
Interest	901	1,731	830
Other	0	2,448	2,448
Total Revenues	1,725,901	1,283,252	(442,649)
<u>Expenses</u>			
Personal Services	620,000	469,179	150,821
Fringe Benefits	231,108	109,215	121,893
Materials and Supplies	91,784	77,670	14,114
Contractual Services	429,812	355,001	74,811
Capital Outlay	697,033	161,842	535,191
Other	16,124	9,381	6,743
Debt Service			
Principal Retirement	185,179	176,421	8,758
Interest Expense	27,700	22,700	5,000
Total Expenses	2,298,740	1,381,409	917,331
Changes in Fund Balance	(572,839)	(98,157)	474,682
Fund Balance Beginning of Year	3,205,457	3,205,457	0
Prior Year Encumbrances Appropriated	99,319	99,319	0
Fund Balance End of Year	\$2,731,937	\$3,206,619	\$474,682

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,755,000	\$880,139	(\$874,861)
Other	15,000	2,874	(12,126)
Total Revenues	<u>1,770,000</u>	<u>883,013</u>	<u>(886,987)</u>
<u>Expenditures</u>			
Current			
Human Services			
Personal Services	700,000	568,295	131,705
Fringe Benefits	342,000	238,403	103,597
Materials and Supplies	7,348	3,000	4,348
Contractual Services	362,636	153,789	208,847
Capital Outlay	15,000	5,000	10,000
Other	320,000	285,562	34,438
Total Expenditures	<u>1,746,984</u>	<u>1,254,049</u>	<u>492,935</u>
Changes in Fund Balance	23,016	(371,036)	(394,052)
Fund Balance Beginning of Year	1,861,705	1,861,705	0
Prior Year Encumbrances Appropriated	142,834	142,834	0
Fund Balance End of Year	<u><u>\$2,027,555</u></u>	<u><u>\$1,633,503</u></u>	<u><u>(\$394,052)</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$734,050	\$734,050	\$0
Intergovernmental	88,458	88,458	0
Total Revenues	822,508	822,508	0
<u>Expenditures</u>			
Current			
Human Services			
Other	822,508	822,508	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
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$750,000	\$767,294	\$17,294
Other	181,766	193,220	11,454
Total Revenues	931,766	960,514	28,748
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	402,396	348,001	54,395
Fringe Benefits	149,102	139,079	10,023
Materials and Supplies	12,500	12,188	312
Contractual Services	168,087	164,685	3,402
Capital Outlay	5,000	5,000	0
Other	225,672	205,419	20,253
Total Expenditures	962,757	874,372	88,385
Changes in Fund Balance	(30,991)	86,142	117,133
Fund Balance Beginning of Year	649,842	649,842	0
Fund Balance End of Year	\$618,851	\$735,984	\$117,133

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$917,563	\$917,563	\$0
Intergovernmental	110,572	110,572	0
Total Revenues	1,028,135	1,028,135	0
<u>Expenditures</u>			
Current			
Health			
Other	1,028,135	1,028,135	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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,655,476	\$1,476,994	(\$178,482)
Other	3,000	1,340	(1,660)
	<u>1,658,476</u>	<u>1,478,334</u>	<u>(180,142)</u>
Total Revenues	<u>1,658,476</u>	<u>1,478,334</u>	<u>(180,142)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	1,050,029	1,006,671	43,358
Fringe Benefits	431,409	347,950	83,459
Materials and Supplies	119,359	97,242	22,117
Contractual Services	202,082	161,373	40,709
Capital Outlay	18,111	14,636	3,475
Other	28,463	18,024	10,439
	<u>1,849,453</u>	<u>1,645,896</u>	<u>203,557</u>
Total Expenditures	<u>1,849,453</u>	<u>1,645,896</u>	<u>203,557</u>
Changes in Fund Balance	(190,977)	(167,562)	23,415
Fund Balance Beginning of Year	249,170	249,170	0
Prior Year Encumbrances Appropriated	<u>73,515</u>	<u>73,515</u>	<u>0</u>
Fund Balance End of Year	<u>\$131,708</u>	<u>\$155,123</u>	<u>\$23,415</u>

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$173	\$173	\$0
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Other	173	173	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
Marmet Trust Special Revenue Fund
For the Year Ended December 31, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$25,000	\$81,669	\$56,669
Interest	0	295	295
Other	25,000	73,748	48,748
Total Revenues	50,000	155,712	105,712
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	15,800	14,380	1,420
Fringe Benefits	2,655	2,253	402
Capital Outlay	32,000	0	32,000
Other	232,349	228,563	3,786
Total Expenditures	282,804	245,196	37,608
Changes in Fund Balance	(232,804)	(89,484)	143,320
Fund Balance Beginning of Year	627,317	627,317	0
Prior Year Encumbrances Appropriated	7,037	7,037	0
Fund Balance End of Year	\$401,550	\$544,870	\$143,320

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$5,000	\$5,149	\$149
Interest	6	32	26
Other	0	22	22
Total Revenues	5,006	5,203	197
<u>Expenditures</u>			
Current			
Public Safety			
Other	25,111	25,023	88
Changes in Fund Balance	(20,105)	(19,820)	285
Fund Balance Beginning of Year	70,351	70,351	0
Prior Year Encumbrances Appropriated	111	111	0
Fund Balance End of Year	<u>\$50,357</u>	<u>\$50,642</u>	<u>\$285</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$140,590	\$140,426	(\$164)
Other	0	4,680	4,680
Total Revenues	140,590	145,106	4,516
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	20,000	19,396	604
Fringe Benefits	9,590	5,954	3,636
Materials and Supplies	9,978	5,000	4,978
Contractual Services	122,189	100,131	22,058
Capital Outlay	4,441	3,960	481
Other	6,597	6,335	262
Total Expenditures	172,795	140,776	32,019
Changes in Fund Balance	(32,205)	4,330	36,535
Fund Balance Beginning of Year	61,844	61,844	0
Prior Year Encumbrances Appropriated	29,205	29,205	0
Fund Balance End of Year	\$58,844	\$95,379	\$36,535

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$0	\$975	\$975
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	975	975
Fund Balance Beginning of Year	5,156	5,156	0
Fund Balance End of Year	<u>\$5,156</u>	<u>\$6,131</u>	<u>\$975</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$500	\$1,828	\$1,328
<u>Expenditures</u>			
Current			
Public Safety			
Other	3,000	1,000	2,000
Changes in Fund Balance	(2,500)	828	3,328
Fund Balance Beginning of Year	561	561	0
Prior Year Encumbrances Appropriated	2,000	2,000	0
Fund Balance End of Year	<u>\$61</u>	<u>\$3,389</u>	<u>\$3,328</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$328	\$328
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	328	328
Fund Balance Beginning of Year	653	653	0
Fund Balance End of Year	\$653	\$981	\$328

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$335,752	\$335,752	\$0
Other	2,855	2,855	0
Total Revenues	338,607	338,607	0
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	249,200	249,112	88
Fringe Benefits	96,494	82,682	13,812
Materials and Supplies	10,623	9,683	940
Contractual Services	4,464	1,307	3,157
Capital Outlay	77	77	0
Total Expenditures	360,858	342,861	17,997
Changes in Fund Balance	(22,251)	(4,254)	17,997
Fund Balance Beginning of Year	32,261	32,261	0
Prior Year Encumbrances Appropriated	1,464	1,464	0
Fund Balance End of Year	\$11,474	\$29,471	\$17,997

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$11,000	\$10,790	(\$210)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	12,893	3,013	9,880
Capital Outlay	3,000	532	2,468
Total Expenditures	15,893	3,545	12,348
Changes in Fund Balance	(4,893)	7,245	12,138
Fund Balance Beginning of Year	33,606	33,606	0
Prior Year Encumbrances Appropriated	4,893	4,893	0
Fund Balance End of Year	<u>\$33,606</u>	<u>\$45,744</u>	<u>\$12,138</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Probation Services Special Revenue Fund
For the Year Ended December 31, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$28,000	\$52,202	\$24,202
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	1,500	1,000	500
Fringe Benefits	893	89	804
Materials and Supplies	10,000	0	10,000
Contractual Services	54,704	2,717	51,987
Capital Outlay	3,100	3,100	0
Other	14,640	0	14,640
Total Expenditures	84,837	6,906	77,931
Changes in Fund Balance	(56,837)	45,296	102,133
Fund Balance Beginning of Year	126,947	126,947	0
Prior Year Encumbrances Appropriated	24,704	24,704	0
Fund Balance End of Year	\$94,814	\$196,947	\$102,133

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$300	\$415	\$115
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	500	0	500
Changes in Fund Balance	(200)	415	615
Fund Balance Beginning of Year	5,197	5,197	0
Fund Balance End of Year	<u>\$4,997</u>	<u>\$5,612</u>	<u>\$615</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Reduction Special Revenue Fund
For the Year Ended December 31, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$43,956	\$43,956	\$0
Other	75	75	0
Total Revenues	<u>44,031</u>	<u>44,031</u>	<u>0</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	38,050	36,276	1,774
Fringe Benefits	10,146	7,225	2,921
Total Expenditures	<u>48,196</u>	<u>43,501</u>	<u>4,695</u>
Changes in Fund Balance	(4,165)	530	4,695
Fund Balance Beginning of Year	<u>9,778</u>	<u>9,778</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$5,613</u></u>	<u><u>\$10,308</u></u>	<u><u>\$4,695</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Canine Special Revenue Fund
 For the Year Ended December 31, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$1,460	\$1,460	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Other	21,552	16,788	4,764
Changes in Fund Balance	(20,092)	(15,328)	4,764
Fund Balance Beginning of Year	10,643	10,643	0
Prior Year Encumbrances Appropriated	5,379	5,379	0
Fund Balance (Deficit) End of Year	(\$4,070)	\$694	\$4,764

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$4,000	\$0	(\$4,000)
<u>Expenditures</u>			
Current			
Public Safety			
Other	9,106	7,310	1,796
Changes in Fund Balance	(5,106)	(7,310)	(2,204)
Fund Balance Beginning of Year	7,513	7,513	0
Prior Year Encumbrances Appropriated	795	795	0
Fund Balance End of Year	<u>\$3,202</u>	<u>\$998</u>	<u>(\$2,204)</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$706,517	\$744,662	\$38,145
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	423,233	417,264	5,969
Fringe Benefits	128,350	122,141	6,209
Materials and Supplies	22,000	17,956	4,044
Contractual Services	235,131	188,605	46,526
Capital Outlay	86,788	74,925	11,863
Other	78,127	61,946	16,181
Total Expenditures	973,629	882,837	90,792
Changes in Fund Balance	(267,112)	(138,175)	128,937
Fund Balance Beginning of Year	700,436	700,436	0
Prior Year Encumbrances Appropriated	26,608	26,608	0
Fund Balance End of Year	\$459,932	\$588,869	\$128,937

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$55,000	\$72,834	\$17,834
Other	10	0	(10)
Total Revenues	<u>55,010</u>	<u>72,834</u>	<u>17,824</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	32,309	19,466	12,843
Fringe Benefits	16,699	10,702	5,997
Other	73,061	63,153	9,908
Total Expenditures	<u>122,069</u>	<u>93,321</u>	<u>28,748</u>
Changes in Fund Balance	(67,059)	(20,487)	46,572
Fund Balance Beginning of Year	94,670	94,670	0
Prior Year Encumbrances Appropriated	<u>13,061</u>	<u>13,061</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$40,672</u></u>	<u><u>\$87,244</u></u>	<u><u>\$46,572</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$45,000	\$78,631	\$33,631
Other	5	321	316
	<u>45,005</u>	<u>78,952</u>	<u>33,947</u>
Total Revenues	<u>45,005</u>	<u>78,952</u>	<u>33,947</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	35,000	18,894	16,106
Fringe Benefits	14,007	6,540	7,467
Other	57,604	53,455	4,149
	<u>106,611</u>	<u>78,889</u>	<u>27,722</u>
Total Expenditures	<u>106,611</u>	<u>78,889</u>	<u>27,722</u>
Changes in Fund Balance	(61,606)	63	61,669
Fund Balance Beginning of Year	58,754	58,754	0
Prior Year Encumbrances Appropriated	<u>7,604</u>	<u>7,604</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$4,752</u></u>	<u><u>\$66,421</u></u>	<u><u>\$61,669</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Indigent Drivers Interlock Special Revenue Fund
 For the Year Ended December 31, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$50	\$300	\$250
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	50	300	250
Fund Balance Beginning of Year	2,762	2,762	0
Fund Balance End of Year	\$2,812	\$3,062	\$250

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, 2021

	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	716	716	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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$427,280	\$427,280	\$0
Other	2,168	2,168	0
Total Revenues	429,448	429,448	0
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	108,554	108,554	0
Fringe Benefits	35,794	35,794	0
Materials and Supplies	37,072	36,627	445
Contractual Services	150,590	150,132	458
Capital Outlay	313	313	0
Other	3,299	3,180	119
Total Expenditures	335,622	334,600	1,022
Excess of Revenues Over Expenditures	93,826	94,848	1,022
<u>Other Financing Uses</u>			
Advances - Out	0	(39,000)	(39,000)
Changes in Fund Balance	93,826	55,848	(37,978)
Fund Balance Beginning of Year	48,393	48,393	0
Prior Year Encumbrances Appropriated	1,219	1,219	0
Fund Balance End of Year	\$143,438	\$105,460	(\$37,978)

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$130,012	\$130,012	\$0
Other	83	404	321
Total Revenues	<u>130,095</u>	<u>130,416</u>	<u>321</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	95,000	18,297	76,703
Fringe Benefits	34,683	11,300	23,383
Materials and Supplies	23,000	999	22,001
Contractual Services	154,805	114,448	40,357
Capital Outlay	5,000	166	4,834
Other	13,500	3,637	9,863
Total Expenditures	<u>325,988</u>	<u>148,847</u>	<u>177,141</u>
Changes in Fund Balance	(195,893)	(18,431)	177,462
Fund Balance Beginning of Year	343,197	343,197	0
Prior Year Encumbrances Appropriated	<u>14,805</u>	<u>14,805</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$162,109</u></u>	<u><u>\$339,571</u></u>	<u><u>\$177,462</u></u>

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, 2021

	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	65,509	65,509	0
Fund Balance End of Year	<u>\$65,509</u>	<u>\$65,509</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,500	\$13,963	\$463
Licenses and Permits	130,000	146,317	16,317
Fines and Forfeitures	15,000	11,707	(3,293)
Other	4,500	15,088	10,588
Total Revenues	<u>163,000</u>	<u>187,075</u>	<u>24,075</u>
<u>Expenditures</u>			
Current			
Health			
Personal Services	125,666	125,635	31
Fringe Benefits	42,657	29,261	13,396
Materials and Supplies	26,765	20,927	5,838
Contractual Services	64,467	48,933	15,534
Capital Outlay	200	173	27
Other	1,494	1,415	79
Total Expenditures	<u>261,249</u>	<u>226,344</u>	<u>34,905</u>
Changes in Fund Balance	(98,249)	(39,269)	58,980
Fund Balance Beginning of Year	141,340	141,340	0
Prior Year Encumbrances Appropriated	<u>23,292</u>	<u>23,292</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$66,383</u></u>	<u><u>\$125,363</u></u>	<u><u>\$58,980</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	15,000	0	15,000
Changes in Fund Balance	(15,000)	0	(15,000)
Fund Balance Beginning of Year	38,789	38,789	0
Fund Balance End of Year	<u>\$23,789</u>	<u>\$38,789</u>	<u>(\$15,000)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Special Revenue Fund
For the Year Ended December 31, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$85,050	\$122,628	\$37,578
<u>Expenditures</u>			
Current			
Public Works			
Materials and Supplies	5,000	0	5,000
Contractual Services	126,790	80,510	46,280
Capital Outlay	21,000	0	21,000
Total Expenditures	152,790	80,510	72,280
Excess of Revenues Over (Under) Expenditures	(67,740)	42,118	109,858
<u>Other Financing Sources</u>			
Transfers - In	25,731	25,731	0
Changes in Fund Balance	(42,009)	67,849	109,858
Fund Balance Beginning of Year	172,182	172,182	0
Prior Year Encumbrances Appropriated	7,059	7,059	0
Fund Balance End of Year	<u>\$137,232</u>	<u>\$247,090</u>	<u>\$109,858</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prepayment Interest Special Revenue Fund
For the Year Ended December 31, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$200	\$204	\$4
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Other	200	0	200
Changes in Fund Balance	0	204	204
Fund Balance Beginning of Year	2,302	2,302	0
Fund Balance End of Year	<u>\$2,302</u>	<u>\$2,506</u>	<u>\$204</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,700,000	\$582,005	(\$1,117,995)
Interest	6	6	0
Total Revenues	<u>1,700,006</u>	<u>582,011</u>	<u>(1,117,995)</u>
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	637,968	430,003	207,965
Other	8,000	0	8,000
Total Expenditures	<u>645,968</u>	<u>430,003</u>	<u>215,965</u>
Excess of Revenues Over Expenditures	1,054,038	152,008	(902,030)
<u>Other Financing Sources</u>			
Advances - In	<u>0</u>	<u>50,000</u>	<u>50,000</u>
Changes in Fund Balance	1,054,038	202,008	(852,030)
Fund Balance Beginning of Year	<u>14,239</u>	<u>14,239</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,068,277</u></u>	<u><u>\$216,247</u></u>	<u><u>(\$852,030)</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$161,273	\$168,070	\$6,797
Other	290,328	235,698	(54,630)
Total Revenues	451,601	403,768	(47,833)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Treasurer			
Personal Services	78,397	55,946	22,451
Fringe Benefits	22,237	17,510	4,727
Other	168,313	167,313	1,000
Total Treasurer	268,947	240,769	28,178
Prosecutor			
Personal Services	80,313	80,011	302
Fringe Benefits	28,593	26,908	1,685
Contractual Services	46,000	45,000	1,000
Other	500	0	500
Total Prosecutor	155,406	151,919	3,487
Total Expenditures	424,353	392,688	31,665
Changes in Fund Balance	27,248	11,080	(16,168)
Fund Balance Beginning of Year	20,587	20,587	0
Fund Balance End of Year	\$47,835	\$31,667	(\$16,168)

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$86,000	\$91,712	\$5,712
Intergovernmental	0	204	204
Other	10,000	10,000	0
Total Revenues	96,000	101,916	5,916
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	99,817	94,968	4,849
Fringe Benefits	24,769	22,084	2,685
Materials and Supplies	3,400	826	2,574
Contractual Services	14,378	12,496	1,882
Capital Outlay	600	0	600
Other	7,308	306	7,002
Total Expenditures	150,272	130,680	19,592
Changes in Fund Balance	(54,272)	(28,764)	25,508
Fund Balance Beginning of Year	139,079	139,079	0
Prior Year Encumbrances Appropriated	5,486	5,486	0
Fund Balance End of Year	\$90,293	\$115,801	\$25,508

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$70,000	\$47,468	(\$22,532)
Intergovernmental	82,056	72,056	(10,000)
Other	419	419	0
Total Revenues	152,475	119,943	(32,532)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	45,000	39,826	5,174
Fringe Benefits	22,254	21,800	454
Materials and Supplies	7,197	6,999	198
Contractual Services	19,982	18,044	1,938
Other	34,766	28,057	6,709
Total Expenditures	129,199	114,726	14,473
Changes in Fund Balance	23,276	5,217	(18,059)
Fund Balance Beginning of Year	129,894	129,894	0
Prior Year Encumbrances Appropriated	8,389	8,389	0
Fund Balance End of Year	\$161,559	\$143,500	(\$18,059)

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$33,390	\$93,417	\$60,027
Intergovernmental	15,032	10,442	(4,590)
Total Revenues	48,422	103,859	55,437
<u>Expenditures</u>			
Current			
General Government - Judicial			
Other	202,456	184,440	18,016
Changes in Fund Balance	(154,034)	(80,581)	73,453
Fund Balance Beginning of Year	157,263	157,263	0
Prior Year Encumbrances Appropriated	17,424	17,424	0
Fund Balance End of Year	<u>\$20,653</u>	<u>\$94,106</u>	<u>\$73,453</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$80,689	\$81,371	\$682
<u>Expenditures</u>			
Current			
Public Works			
Personal Services	48,838	48,838	0
Fringe Benefits	16,725	16,657	68
Materials and Supplies	8,008	4,822	3,186
Contractual Services	11,339	8,936	2,403
Other	4,850	2,588	2,262
Total Expenditures	89,760	81,841	7,919
Changes in Fund Balance	(9,071)	(470)	8,601
Fund Balance Beginning of Year	8,305	8,305	0
Prior Year Encumbrances Appropriated	4,959	4,959	0
Fund Balance End of Year	\$4,193	\$12,794	\$8,601

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$500	\$401	(\$99)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	820	500	320
Changes in Fund Balance	(320)	(99)	221
Fund Balance Beginning of Year	4,063	4,063	0
Prior Year Encumbrances Appropriated	320	320	0
Fund Balance End of Year	<u>\$4,063</u>	<u>\$4,284</u>	<u>\$221</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$159,800	\$202,678	\$42,878
Other	0	2,375	2,375
Total Revenues	<u>159,800</u>	<u>205,053</u>	<u>45,253</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	5,125	0	5,125
Contractual Services	130,794	108,711	22,083
Capital Outlay	15,388	10,900	4,488
Other	59,375	29,687	29,688
Total Expenditures	<u>210,682</u>	<u>149,298</u>	<u>61,384</u>
Changes in Fund Balance	(50,882)	55,755	106,637
Fund Balance Beginning of Year	204,071	204,071	0
Prior Year Encumbrances Appropriated	<u>26,307</u>	<u>26,307</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$179,496</u></u>	<u><u>\$286,133</u></u>	<u><u>\$106,637</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Voter Registration Special Revenue Fund
 For the Year Ended December 31, 2021

	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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$106,000	\$89,066	(\$16,934)
Other	53,700	40,144	(13,556)
Total Revenues	159,700	129,210	(30,490)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	32,074	32,074	0
Fringe Benefits	13,361	13,075	286
Material and Supplies	50,740	48,249	2,491
Contractual Services	58,145	58,145	0
Capital Outlay	100	100	0
Other	7,769	6,144	1,625
Total Expenditures	162,189	157,787	4,402
Excess of Revenues Under Expenditures	(2,489)	(28,577)	(26,088)
<u>Other Financing Sources</u>			
Transfers In	0	20,000	20,000
Changes in Fund Balance	(2,489)	(8,577)	(6,088)
Fund Balance Beginning of Year	5,051	5,051	0
Prior Year Encumbrances Appropriated	4,259	4,259	0
Fund Balance End of Year	\$6,821	\$733	(\$6,088)

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$200	\$121	(\$79)
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	200	121	(79)
Fund Balance Beginning of Year	2,397	2,397	0
Fund Balance End of Year	<u>\$2,597</u>	<u>\$2,518</u>	<u>(\$79)</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, 2021

	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	\$237	\$237	\$0

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, 2021

	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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,000	\$550	(\$450)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Fringe Benefits	2,000	0	2,000
Materials and Supplies	2,000	0	2,000
Contractual Services	9,214	7,382	1,832
Total Expenditures	13,214	7,382	5,832
Changes in Fund Balance	(12,214)	(6,832)	5,382
Fund Balance Beginning of Year	65,198	65,198	0
Prior Year Encumbrances Appropriated	4,714	4,714	0
Fund Balance End of Year	<u>\$57,698</u>	<u>\$63,080</u>	<u>\$5,382</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$250	\$250
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	250	250
Fund Balance Beginning of Year	15,510	15,510	0
Fund Balance End of Year	\$15,510	\$15,760	\$250

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$15,000	\$14,822	(\$178)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Other	16,189	16,189	0
Changes in Fund Balance	(1,189)	(1,367)	(178)
Fund Balance Beginning of Year	7,365	7,365	0
Fund Balance End of Year	<u>\$6,176</u>	<u>\$5,998</u>	<u>(\$178)</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$29	\$8	(\$21)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Other	55,296	28,231	27,065
Changes in Fund Balance	(55,267)	(28,223)	27,044
Fund Balance Beginning of Year	21	21	0
Prior Year Encumbrances Appropriated	28,202	28,202	0
Fund Balance (Deficit) End of Year	(\$27,044)	\$0	\$27,044

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$80,964	\$80,964	\$0
Other	25,904	40,346	14,442
Total Revenues	106,868	121,310	14,442
<u>Expenditures</u>			
General Government - Legislative and Executive			
Other	50,398	42,695	7,703
Debt Service			
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	200,000	200,000	0
Interest and Fiscal Charges	91,300	91,300	0
Regional Jail Bonds			
Principal Retirement	195,000	195,000	0
Interest and Fiscal Charges	47,050	47,050	0
Justice Center Bonds			
Principal Retirement	45,000	45,000	0
Interest and Fiscal Charges	9,750	9,750	0
Courthouse Improvement Bonds			
Principal Retirement	45,000	45,000	0
Interest and Fiscal Charges	63,050	63,050	0
University Boulevard Bonds			
Principal Retirement	45,000	45,000	0
Interest and Fiscal Charges	20,412	20,412	0
Total General Obligation Bond Retirement	761,562	761,562	0
Total Expenditures	811,960	804,257	7,703
Excess of Revenues Under Expenditures	(705,092)	(682,947)	22,145
<u>Other Financing Sources (Uses)</u>			
Advances - Out	0	(13,636)	(13,636)
Transfers - In	755,270	735,658	(19,612)
Total Other Financing Sources (Uses)	755,270	722,022	(33,248)
Changes in Fund Balance	50,178	39,075	(11,103)
Fund Balance Beginning of Year	158,647	158,647	0
Fund Balance End of Year	\$208,825	\$197,722	(\$11,103)

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	14,611	14,611	0
Other	38,223	48,114	9,891
Total Revenues	52,834	62,725	9,891
<u>Expenditures</u>			
Capital Outlay	2,021,908	1,928,447	93,461
Excess of Revenues Under Expenditures	(1,969,074)	(1,865,722)	103,352
<u>Other Financing Sources</u>			
Transfers - In	1,500,000	1,917,041	417,041
Changes in Fund Balance	(469,074)	51,319	520,393
Fund Balance Beginning of Year	1,238,044	1,238,044	0
Prior Year Encumbrances Appropriated	50,648	50,648	0
Fund Balance End of Year	<u>\$819,618</u>	<u>\$1,340,011</u>	<u>\$520,393</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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$8,938	\$60,414	\$51,476
<u>Expenditures</u>			
Current:			
Public Works			
Contract Services	82,500	22,500	60,000
Capital Outlay	628,203	103,088	525,115
Total Public Works	710,703	125,588	585,115
Debt Service			
Interest and Fiscal Charges	9,329	9,329	0
Total Expenditures	720,032	134,917	585,115
Excess of Revenues Under Expenditures	(711,094)	(74,503)	636,591
<u>Other Financing Uses</u>			
Advances - Out	(61,606)	(61,606)	0
Transfers - In	406,895	367,219	(39,676)
Transfers - Out	(69,077)	(69,077)	0
Total Other Financing Sources (Uses)	276,212	236,536	(39,676)
Changes in Fund Balance	(434,882)	162,033	596,915
Fund Balance Beginning of Year	298,315	298,315	0
Prior Year Encumbrances Appropriated	233,392	233,392	0
Fund Balance End of Year	\$96,825	\$693,740	\$596,915

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$285,000	\$304,720	\$19,720
Intergovernmental	30,100	29,913	(187)
Other	0	250	250
Total Revenues	<u>315,100</u>	<u>334,883</u>	<u>19,783</u>
<u>Expenditures</u>			
Current:			
Health			
Capital Outlay	180,000	14,450	165,550
Other	1,953,799	815,500	1,138,299
Total Expenditures	<u>2,133,799</u>	<u>829,950</u>	<u>1,303,849</u>
Changes in Fund Balance	(1,818,699)	(495,067)	1,323,632
Fund Balance Beginning of Year	1,665,998	1,665,998	0
Prior Year Encumbrances Appropriated	<u>153,799</u>	<u>153,799</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,098</u></u>	<u><u>\$1,324,730</u></u>	<u><u>\$1,323,632</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
University Drive Capital Projects Fund
 For the Year Ended December 31, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Debt Service			
Principal Retirement	5,811	5,811	0
Changes in Fund Balance	(5,811)	(5,811)	0
Fund Balance Beginning of Year	40,445	40,445	0
Fund Balance End of Year	\$34,634	\$34,634	\$0

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,974,499	\$601,456	(\$1,373,043)
Other	100,000	0	(100,000)
Total Revenues	<u>2,074,499</u>	<u>601,456</u>	<u>(1,473,043)</u>
<u>Expenditures</u>			
Current			
Public Works			
Contract Services	1,040,149	551,459	488,690
Capital Outlay	438,126	423,833	14,293
Total Expenditures	<u>1,478,275</u>	<u>975,292</u>	<u>502,983</u>
Excess of Revenues (Under) Expenditures	596,224	(373,836)	(970,060)
<u>Other Financing Sources</u>			
Advances - In	0	350,000	350,000
Changes in Fund Balance	596,224	(23,836)	(620,060)
Fund Balance Beginning of Year	193,478	193,478	0
Prior Year Encumbrances Appropriated	<u>207,667</u>	<u>207,667</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$997,369</u></u>	<u><u>\$377,309</u></u>	<u><u>(\$620,060)</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Justice Center Capital Projects Fund
 For the Year Ended December 31, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	500	0	500
Changes in Fund Balance	(500)	0	500
Fund Balance Beginning of Year	13,265	13,265	0
Prior Year Encumbrances Appropriated	500	500	0
Fund Balance End of Year	<u>\$13,265</u>	<u>\$13,765</u>	<u>\$500</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, 2021

	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	\$37,466	\$37,466	\$0

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, 2021

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$531,607	\$509,561	(\$22,046)
<u>Expenditures</u>			
Current			
Public Works			
Other	266,435	243,348	23,087
Debt Service			
Principal Retirement	105,000	105,000	0
Interest and Fiscal Charges	59,463	59,463	0
Total Debt Service	164,463	164,463	0
Total Expenditures	430,898	407,811	23,087
Changes in Fund Balance	100,709	101,750	1,041
Fund Balance Beginning of Year	866,205	866,205	0
Fund Balance End of Year	\$966,914	\$967,955	\$1,041

STATISTICAL SECTION



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Marion County, Ohio
Statistical Section Description

This part of Marion County’s annual comprehensive 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 S26

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 S31

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 S34

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 annual comprehensive financial reports for the relevant year.

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

	2021	2020	2019	2018
Governmental Activities				
Net Investment in Capital Assets	\$72,583,412	\$72,124,890	\$72,224,759	\$73,092,495
Restricted	35,884,424	32,422,627	28,125,130	25,789,754
Unrestricted (Deficit)	<u>(13,222,421)</u>	<u>(32,438,930)</u>	<u>(32,799,401)</u>	<u>(26,148,529)</u>
Total Governmental Activities Net Position	<u>95,245,415</u>	<u>72,108,587</u>	<u>67,550,488</u>	<u>72,733,720</u>
Business-Type Activity				
Net Investment in Capital Assets	5,491,220	5,600,148	5,205,130	5,314,475
Unrestricted	<u>2,646,754</u>	<u>2,467,757</u>	<u>3,141,184</u>	<u>3,149,667</u>
Total Business-Type Activity Net Position	<u>8,137,974</u>	<u>8,067,905</u>	<u>8,346,314</u>	<u>8,464,142</u>
Primary Government				
Net Investment in Capital Assets	78,074,632	77,725,038	77,429,889	78,406,970
Restricted	35,884,424	32,422,627	28,125,130	25,789,754
Unrestricted (Deficit)	<u>(10,575,667)</u>	<u>(29,971,173)</u>	<u>(29,658,217)</u>	<u>(22,998,862)</u>
Total Primary Government Net Position	<u>\$103,383,389</u>	<u>\$80,176,492</u>	<u>\$75,896,802</u>	<u>\$81,197,862</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.

2017	2016	2015	2014	2013	2012
\$71,533,562	\$71,954,998	\$71,076,254	\$65,944,848	\$66,626,384	\$66,569,556
26,757,456	26,468,143	26,606,452	26,828,990	26,086,187	25,653,314
(23,385,816)	(6,961,854)	(6,854,702)	(10,120,335)	2,151,753	2,623,697
<u>74,905,202</u>	<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>
5,499,033	5,501,885	5,683,283	5,311,736	5,989,709	5,644,194
2,756,885	2,799,512	2,813,780	2,898,083	3,213,423	3,475,594
<u>8,255,918</u>	<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>
77,032,595	77,456,883	76,759,537	71,256,584	72,616,093	72,213,750
26,757,456	26,468,143	26,606,452	26,828,990	26,086,187	25,653,314
(20,628,931)	(4,162,342)	(4,040,922)	(7,222,252)	5,365,176	6,099,291
<u>\$83,161,120</u>	<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>

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

	2021	2020	2019	2018
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$9,292,783	\$13,130,717	\$13,794,840	\$8,721,510
Intergovernmental	0	0	0	0
Judicial	2,689,257	4,593,620	4,588,205	3,778,993
Public Safety	5,207,182	12,507,386	13,369,603	14,080,656
Intergovernmental	3,600	3,600	3,600	3,600
Public Works	6,938,092	7,351,919	8,556,576	8,028,401
Intergovernmental	0	0	0	0
Health	4,213,273	5,848,611	6,596,897	7,111,076
Intergovernmental	11,530	11,530	11,530	0
Human Services	9,528,299	15,461,492	15,492,188	13,601,659
Intergovernmental	0	0	0	0
Economic Development				
Intergovernmental	187,466	186,666	197,066	185,330
Conservation and Recreation	0	0	0	20,000
Intergovernmental	42,500	41,700	39,500	64,266
Interest and Fiscal Charges	276,546	295,694	310,365	329,129
Total Governmental Activities Expenses	38,390,528	59,432,935	62,960,370	55,924,620
Business-Type Activity				
Sewer District	1,166,586	1,639,296	1,604,151	1,192,762
Total Primary Government Expenses	39,557,114	61,072,231	64,564,521	57,117,382
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	3,010,338	2,985,298	2,913,075	2,524,744
Judicial	1,484,019	922,083	1,203,484	1,304,032
Public Safety	1,466,623	1,238,813	1,650,972	1,280,496
Public Works	153,249	219,887	316,131	147,019
Health	171,821	168,198	175,444	172,624
Human Services	309,090	324,051	277,603	277,176
Operating Grants, Contributions, and Interest	21,499,464	26,626,480	22,443,693	19,489,348
Capital Grants and Contributions	1,332,352	662,437	166,923	1,793,056
Total Governmental Activities Program Revenues	29,426,956	33,147,247	29,147,325	26,988,495
Business-Type Activity				
Charges for Services	1,234,930	1,264,167	1,205,649	1,278,657
Operating Grants, Contributions, and Interest	0	0	0	0
Capital Grants and Contributions	0	40,806	259,194	0
Total Business-Type Activity Program Revenues	1,234,930	1,304,973	1,464,843	1,278,657
Total Primary Government Program Revenues	30,661,886	34,452,220	30,612,168	28,267,152

2017	2016	2015	2014	2013	2012
\$8,469,164	\$7,126,686	\$6,264,600	\$6,194,419	\$5,941,436	\$5,954,475
0	0	319,097	269,342	229,297	189,934
3,604,855	3,248,371	2,588,560	2,355,542	2,297,480	2,292,198
15,183,869	13,726,210	10,977,835	10,129,954	9,535,197	8,571,222
3,600	3,832	0	3,802	3,600	0
6,813,966	6,671,545	5,881,623	6,770,793	6,208,148	5,342,221
269,792	271,845	0	0	0	0
6,274,814	6,929,244	6,577,773	7,106,833	7,862,507	7,503,479
18,910	0	0	0	0	0
13,626,505	11,859,816	11,620,375	11,271,857	10,657,562	10,211,235
0	0	0	11,706	0	0
473,800	223,596	299,096	278,509	122,376	125,126
20,000	20,000	15,000	5,000	23,302	18,583
144,266	98,700	20,100	12,000	115,000	60,000
316,387	560,159	471,024	407,136	594,070	636,189
55,219,928	50,740,004	45,035,083	44,816,893	43,589,975	40,904,662
1,243,451	1,354,397	1,282,523	1,827,319	1,216,618	1,281,289
56,463,379	52,094,401	46,317,606	46,644,212	44,806,593	42,185,951
2,356,636	2,362,603	2,252,327	2,254,569	2,255,997	2,347,777
1,121,814	1,259,642	1,229,858	1,148,085	1,092,346	1,139,011
676,600	792,639	687,490	674,933	875,488	870,456
128,199	166,834	457,712	452,800	341,084	209,240
173,571	167,245	174,258	176,048	184,612	167,859
264,840	230,696	225,849	211,491	276,520	206,684
20,664,974	21,118,580	19,914,535	20,172,431	19,016,307	18,293,754
1,218,510	1,427,850	4,356,112	158,470	475,853	3,275,614
26,605,144	27,526,089	29,298,141	25,248,827	24,518,207	26,510,395
1,254,594	1,157,080	1,106,246	1,116,394	1,108,742	1,073,505
0	0	104,000	0	0	0
100,000	0	336,640	0	180,999	502,958
1,354,594	1,157,080	1,546,886	1,116,394	1,289,741	1,576,463
27,959,738	28,683,169	30,845,027	26,365,221	25,807,948	28,086,858

(continued)

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

	2021	2020	2019	2018
Net (Expense)/Revenue				
Governmental Activities	(\$8,963,572)	(\$26,285,688)	(\$33,813,045)	(\$28,936,125)
Business-Type Activity	68,344	(334,323)	(139,308)	85,895
Total Primary Government Net Expense	<u>(8,895,228)</u>	<u>(26,620,011)</u>	<u>(33,952,353)</u>	<u>(28,850,230)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for				
General Operating	2,597,463	2,551,622	2,407,562	2,436,876
Health-Mental Health	912,737	896,341	874,985	1,039,142
Health-Developmental Disabilities	3,100,073	2,810,789	2,735,736	2,670,198
Health-Marca Capital	303,826	295,979	287,830	280,403
Human Services-Children Services	3,052,446	2,997,708	1,489,222	1,189,455
Human Services-Senior Services	730,189	717,073	699,988	686,536
Payment in Lieu of Taxes	590,525	630,850	570,198	578,978
Sales Taxes				
General Operating	14,659,713	12,961,891	12,524,928	12,119,551
Capital Projects	0	0	0	0
Grants and Entitlements not Restricted to Other Programs	3,186,388	2,203,313	2,311,344	2,056,051
Interest	(6,656)	658,463	1,039,441	642,736
Other	2,973,696	4,119,758	3,688,579	3,064,717
Total Governmental Activities	<u>32,100,400</u>	<u>30,843,787</u>	<u>28,629,813</u>	<u>26,764,643</u>
Business-Type Activity				
Interest	1,725	1,712	1,750	1,164
Other	0	54,202	19,730	121,165
Total Business-Type Activity	<u>1,725</u>	<u>55,914</u>	<u>21,480</u>	<u>122,329</u>
Total Primary Government	<u>32,102,125</u>	<u>30,899,701</u>	<u>28,651,293</u>	<u>26,886,972</u>
Change in Net Position				
Governmental Activities	23,136,828	4,558,099	(5,183,232)	(2,171,482)
Business-Type Activity	70,069	(278,409)	(117,828)	208,224
Total Primary Government	<u>\$23,206,897</u>	<u>\$4,279,690</u>	<u>(\$5,301,060)</u>	<u>(\$1,963,258)</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.

2017	2016	2015	2014	2013	2012
(\$28,614,784)	(\$23,213,915)	(\$15,736,942)	(\$19,568,066)	(\$19,071,768)	(\$14,394,267)
111,143	(197,317)	264,363	(710,925)	73,123	295,174
<u>(28,503,641)</u>	<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>
2,454,261	2,316,331	2,301,018	2,240,469	2,126,170	2,064,496
0	0	0	0	0	0
2,682,879	2,626,624	2,591,203	2,541,813	2,518,480	2,494,106
281,427	275,409	271,247	265,634	263,300	260,515
1,193,807	1,168,288	1,150,626	1,126,810	1,116,929	1,105,118
692,001	665,982	672,619	664,855	658,821	654,543
537,001	513,403	593,478	505,367	415,436	422,570
12,237,248	11,152,761	10,856,692	9,769,901	7,414,576	8,438,891
0	1,146,209	1,672,555	1,038,344	0	0
3,672,516	1,971,485	1,823,669	1,798,983	1,721,970	1,479,036
401,644	218,450	240,150	248,620	203,485	195,865
2,309,521	1,792,256	1,738,186	1,641,325	2,650,358	2,228,875
<u>26,462,305</u>	<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>
575	1,102	894	914	1,593	1,686
16,262	549	21,987	12,233	8,628	3,817
<u>16,837</u>	<u>1,651</u>	<u>22,881</u>	<u>13,147</u>	<u>10,221</u>	<u>5,503</u>
<u>26,479,142</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>
(2,152,479)	633,283	8,174,501	2,274,055	17,757	4,949,748
127,980	(195,666)	287,244	(697,778)	83,344	300,677
<u>(\$2,024,499)</u>	<u>\$437,617</u>	<u>\$8,461,745</u>	<u>\$1,576,277</u>	<u>\$101,101</u>	<u>\$5,250,425</u>

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund				
Nonspendable	\$947,827	\$868,487	\$521,563	\$537,565
Committed	0	0	0	0
Assigned	5,531,597	5,700,643	3,088,465	3,867,308
Unassigned	6,949,822	5,908,453	4,855,747	4,626,036
Total General Fund	<u>13,429,246</u>	<u>12,477,583</u>	<u>8,465,775</u>	<u>9,030,909</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	30,299,533	27,762,274	23,861,252	22,472,016
Assigned	2,008,486	1,384,225	1,451,496	1,523,744
Unassigned (Deficit)	<u>(746,011)</u>	<u>(259,659)</u>	<u>(73,787)</u>	<u>(910)</u>
Total All Other Governmental Funds	<u>31,562,008</u>	<u>28,886,840</u>	<u>25,238,961</u>	<u>23,994,850</u>
Total Governmental Funds	<u>\$44,991,254</u>	<u>\$41,364,423</u>	<u>\$33,704,736</u>	<u>\$33,025,759</u>

2017	2016	2015	2014	2013	2012
\$613,768	\$735,760	\$628,227	\$528,089	\$534,728	\$658,610
0	0	0	0	12,425	12,425
3,614,470	1,276,171	1,394,791	1,566,433	212,330	248,019
4,181,774	5,368,757	4,410,353	2,790,107	3,813,085	4,148,895
<u>8,410,012</u>	<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>
0	1,636	0	0	614,917	971,883
23,396,610	22,830,331	22,236,984	23,243,291	21,755,277	20,916,868
2,241,504	8,191,048	1,657,565	625,732	854,754	52,716
(31,155)	(322,519)	0	0	(1,242,241)	(442,286)
<u>25,606,959</u>	<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>\$34,016,971</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>

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

	2021	2020	2019	2018
Revenues				
Property Taxes	\$10,613,323	\$10,249,222	\$8,285,839	\$7,352,304
Payment in Lieu of Taxes	590,525	630,850	570,198	578,978
Sales Taxes	14,408,503	12,823,044	12,440,262	12,107,934
Special Assessments	183,042	128,327	227,144	85,352
Charges for Services	5,921,646	5,063,050	5,294,352	5,153,330
Licenses and Permits	164,363	160,569	169,818	148,039
Fines and Forfeitures	410,926	465,969	803,464	293,932
Intergovernmental	25,223,417	29,197,704	24,012,201	22,359,691
Interest	33,136	774,263	1,028,356	545,948
Other	3,072,989	4,109,289	3,350,264	3,065,526
Total Revenues	60,621,870	63,602,287	56,181,898	51,691,034
Expenditures				
General Government				
Legislative and Executive	11,400,780	12,076,485	12,170,212	7,778,738
Intergovernmental	0	0	0	0
Judicial	4,590,129	4,329,576	3,819,454	3,487,271
Public Safety	11,154,165	11,230,289	10,499,083	12,685,850
Intergovernmental	3,600	3,600	3,600	3,600
Public Works	7,699,101	5,672,128	6,400,536	5,865,884
Intergovernmental	0	0	0	0
Health	6,426,539	5,454,769	5,851,568	5,564,774
Intergovernmental	11,530	11,530	11,530	0
Human Services	13,133,054	14,774,896	13,816,346	12,958,491
Intergovernmental	0	0	0	0
Economic Development				
Intergovernmental	187,466	186,666	197,066	185,330
Conservation and Recreation				
Intergovernmental	0	0	0	20,000
Intergovernmental	42,500	41,700	39,500	64,266
Capital Outlay	1,407,119	1,227,143	2,079,559	3,130,296
Debt Service				
Principal Retirement	640,811	617,905	600,811	590,811
Current Refunding	0	0	0	0
Interest and Fiscal Charges	298,245	315,913	328,656	346,935
Total Expenditures	56,995,039	55,942,600	55,817,921	52,682,246
Excess of Revenues Over (Under) Expenditures	3,626,831	7,659,687	363,977	(991,212)

2017	2016	2015	2014	2013	2012
\$7,345,352	\$6,942,870	\$6,967,381	\$6,836,792	\$6,740,303	\$6,550,771
537,001	513,403	593,478	505,367	415,436	422,570
12,342,717	12,310,285	12,322,016	10,173,976	7,444,621	9,065,121
145,087	84,417	163,261	316,150	125,739	102,885
4,150,204	4,289,174	4,415,336	4,181,375	4,331,388	4,332,473
145,825	139,131	143,354	152,082	159,255	146,900
338,253	416,349	356,787	284,131	351,998	400,664
24,927,143	25,197,180	25,308,576	22,178,829	21,125,367	23,522,501
377,920	222,247	243,762	242,518	217,756	218,864
2,563,987	1,800,104	1,732,359	1,663,340	2,635,865	2,298,090
<u>52,873,489</u>	<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>
7,335,314	6,466,554	5,882,248	5,808,582	5,807,300	5,493,593
0	0	319,097	269,342	229,297	189,934
3,135,225	3,147,990	2,727,527	2,422,014	2,310,056	2,256,239
13,571,538	12,852,988	10,875,822	9,855,758	9,394,925	8,303,816
3,600	3,832	0	3,802	3,600	0
5,339,352	6,341,991	9,596,488	5,137,368	5,192,720	4,808,265
269,792	271,845	0	0	0	0
5,794,383	6,438,694	6,533,532	6,776,328	7,498,335	7,368,643
18,910	0	0	0	0	0
12,449,138	11,437,162	11,700,064	11,198,101	10,472,452	10,119,133
0	0	0	11,706	0	0
473,800	223,596	299,096	278,509	122,376	125,126
20,000	20,000	15,000	5,000	5,000	0
144,266	98,700	20,100	12,000	115,000	60,000
1,469,217	1,837,780	1,758,219	1,595,009	1,415,026	4,565,806
6,520,811	570,811	490,810	490,811	4,020,811	360,811
0	0	0	0	0	70,000
392,356	527,396	454,039	468,176	512,685	503,719
<u>56,937,702</u>	<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>
(4,064,213)	1,675,821	1,574,268	2,202,054	(3,551,855)	2,835,754

(continued)

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

	2021	2020	2019	2018
Other Financing Sources (Uses)				
Sale of Capital Assets	\$0	\$0	\$315,000	\$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	3,292,481	2,001,907	2,662,822	2,569,810
Transfers - Out	(3,292,481)	(2,001,907)	(2,662,822)	(2,569,810)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>315,000</u>	<u>0</u>
 Changes in Fund Balances	 <u>\$3,626,831</u>	 <u>\$7,659,687</u>	 <u>\$678,977</u>	 <u>(\$991,212)</u>
 Debt Service as a Percentage of Noncapital Expenditures	 1.8%	 1.7%	 1.8%	 1.9%

2017	2016	2015	2014	2013	2012
\$0	\$0	\$0	\$0	\$0	\$32,431
0	0	0	0	0	3,520,000
0	0	0	0	3,540,000	0
0	0	0	0	0	(2,000,000)
0	5,545,000	0	0	0	0
0	532,443	0	0	0	0
2,800,087	2,052,934	1,972,472	3,563,668	1,751,189	1,242,500
(2,800,087)	(2,052,934)	(1,972,472)	(3,563,668)	(1,751,189)	(1,242,500)
0	6,077,443	0	0	3,540,000	1,552,431
<u>(\$4,064,213)</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>
12.8%	2.4%	2.2%	2.3%	10.2%	2.4%

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			
2021	\$929,926,400	\$191,942,950	\$3,205,341,000	\$142,897,860	\$162,383,932
2020	928,147,590	190,929,960	3,197,364,429	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

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.

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

<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Weighted Average Tax Rate (1)</u>
\$1,264,767,210	\$3,367,724,932	\$9.43
1,246,517,240	3,342,182,259	9.37
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

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

	2021	2020	2019	2018	2017
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	0.3733	0.3725	0.3788	0.3786	0.3784
Commercial/Industrial	0.5611	0.5592	0.5716	0.5678	0.5726
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985					
Effective Millage Rates					
Residential/Agricultural	0.1476	0.1432	0.1498	0.1497	0.1497
Commercial/Industrial	0.2889	0.2879	0.2943	0.2924	0.2949
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987					
Effective Millage Rates					
Residential/Agricultural	0.2109	0.2105	0.2140	0.2139	0.2138
Commercial/Industrial	0.4129	0.4115	0.4207	0.4179	0.4214
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 1996					
Effective Millage Rates					
Residential/Agricultural	1.6083	1.6047	1.6320	1.6310	1.6301
Commercial/Industrial	2.7905	2.7809	2.8428	2.8241	2.8480
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Children Services					
Effective Millage Rates					
Residential/Agricultural	2.3725	2.3673	0.9075	0.9070	0.9065
Commercial/Industrial	3.2263	3.2152	1.7868	1.7750	1.7900
Tangible/Public Utility Personal	3.6200	3.6200	2.1200	2.1200	2.1200
ADAMHS					
Effective Millage Rates					
Residential/Agricultural	0.7803	0.7786	0.7918	0.7914	0.7909
Commercial/Industrial	0.9766	0.9733	0.9949	0.9884	0.9967
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Senior Services					
Effective Millage Rates					
Residential/Agricultural	0.6243	0.6229	0.6335	0.6331	0.6327
Commercial/Industrial	0.7813	0.7786	0.7959	0.7907	0.7974
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	8.5193	8.5038	7.1075	7.1047	7.1021
Commercial/Industrial	11.4376	11.4066	10.1070	10.0562	10.1211
Tangible/Public Utility Personal	12.6700	12.6700	11.1700	11.1700	11.1700
Total Weighted Average Tax Rate	9.4311	9.3743	7.9551	7.9131	7.8960

2016	2015	2014	2013	2012
\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
0.3969	0.3990	0.3986	0.4413	0.4405
0.5745	0.5726	0.5604	0.5626	0.5539
1.0000	1.0000	1.0000	1.0000	1.0000
0.1570	0.1578	0.1576	0.1745	0.1742
0.2958	0.2948	0.2886	0.2897	0.2852
0.3500	0.3500	0.3500	0.3500	0.3500
0.2243	0.2254	0.2252	0.2494	0.2489
0.4228	0.4214	0.4124	0.4141	0.4076
0.5000	0.5000	0.5000	0.5000	0.5000
1.7100	1.7190	1.7172	1.9013	1.8979
2.8573	2.8477	2.7870	2.7982	2.7547
3.0000	3.0000	3.0000	3.0000	3.0000
0.9508	0.9559	0.9549	1.0573	1.0553
1.7959	1.7899	1.7517	1.7587	1.7314
2.1200	2.1200	2.1200	2.1200	2.1200
0.8297	0.8340	0.8332	0.9225	0.9208
1.0000	1.0000	0.9960	1.0000	0.9891
1.0000	1.0000	1.0000	1.0000	1.0000
0.6637	0.6672	0.6665	0.7380	0.7367
0.8000	0.8000	0.7968	0.8000	0.7913
0.8000	0.8000	0.8000	0.8000	0.8000
7.3323	7.3583	7.3533	7.8843	7.8744
10.1463	10.1264	9.9929	10.0233	9.9132
11.1700	11.1700	11.1700	11.1700	11.1700
8.0842	8.0873	8.0602	8.4956	8.4604

(continued)

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

	2021	2020	2019	2018	2017
In County School Districts					
Marion CSD	28.8810-40.3000	\$28.7242-40.3000	\$29.0181-40.3000	\$29.3375-40.9100	\$29.4239-40.7700
Pleasant LSD	29.9741-52.9000	32.2727-55.2100	22.5144-45.4100	22.6302-45.5300	22.5500-45.4500
Overlapping School Districts					
Buckeye Valley LSD	24.9800-33.9800	27.4600-36.4600	28.1000-37.1000	26.0000-35.0000	26.0000-35.0000
Cardington-Lincoln LSD	22.5500-28.6500	22.9119-28.6500	22.8318-28.6500	22.5800-28.6500	22.5500-28.6500
Elgin LSD	32.6370-43.4900	32.4381-43.4900	30.2702-42.4600	31.3083-43.520	30.9849-43.3100
Northmor LSD	25.4616-33.0400	26.3591-33.54000	26.3411-33.5400	26.2513-33.5400	27.0042-34.5400
Ridgedale LSD	23.7400-44.4400	23.7400-44.4400	23.5455-44.2300	23.9654-44.6600	23.7400-44.4400
River Valley LSD	26.9098-38.0100	26.8319-38.0100	26.7797-37.9100	27.2940-38.4300	27.2542-38.4300
Upper Sandusky EVSD	21.9064-35.7000	21.8411-35.7000	21.8970-35.7000	21.8901-35.7000	21.8827-35.7000
Corporations					
Caledonia	8.7797-9.5000	8.7797-9.5000	9.0751-9.5000	9.0751-9.5000	9.0751-9.5000
Green Camp	8.9963-9.0000	9.7752-10.1000	10.1000-10.1000	10.1000-10.1000	9.4126-10.1000
Larue	11.7583-13.2000	11.7583-13.2000	12.4321-13.2000	12.4321-13.2000	12.4125-13.2000
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)	2.1500-2.15000	2.1500-2.15000	2.1500-2.15000	2.1500-2.15000	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	0.8000-0.8000
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	1.0500-1.0500	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	2.0000-2.0000	3.2381-4.0000
Prospect	8.5700-14.6000	8.5674-14.6000	8.7861-14.6000	8.7332-14.6000	8.7185-14.6000
Waldo	5.6223-6.9000	5.6164-6.9000	6.0483-6.9000	6.0361-6.9000	6.0361-6.9000
Townships					
Big Island	4.7012-5.9000	4.6996-5.9000	4.6371-5.9000	2.6367-3.9000	2.636-3.9000
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	3.8037-5.2000	3.6743-5.2000	3.6630-5.2000	3.6624-5.2000	3.6600-5.2000
Grand Prairie	3.1302-3.4500	3.1300-3.4500	3.0900-3.4500	3.0900-3.4500	3.0899-3.4500
Green Camp	4.5789-5.4500	4.5754-5.4500	4.2736-5.4500	4.2712-5.4500	4.2700-5.4500
Marion	12.9854-15.0000	12.9678-15.0000	9.5790-10.5000	9.5745-10.5000	9.7251-10.5000
Montgomery	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
Pleasant	5.3212-5.8800	5.3189-5.8800	5.6027-5.8800	5.6008-5.8800	5.6007-5.8800
Prospect	1.7570-2.8000	1.7546-2.8000	1.7460-2.8000	1.7449-2.8000	3.4491-5.0000
Richland	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
Salt Rock	5.8222-8.6000	5.7988-8.6000	5.3565-8.6000	5.3572-8.6000	5.3572-8.6000
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	3.4305-3.9000	3.4297-3.9000	3.4410-3.9000	3.4418-3.9000	2.4418-2.9000

2016	2015	2014	2013	2012
\$29.9061-41.1200	\$29.8524-41.1200	\$29.7367-41.1200	\$30.7316-41.2200	\$30.5185-41.2500
23.6626-46.5300	23.6596-46.5300	23.6494-46.5300	24.7987-47.1300	24.7711-47.1300
28.3000-37.3000	25.2000-34.2000	25.9582-34.6600	25.9653-34.6600	25.9931-34.7300
22.5500-29.6500	22.5500-29.6500	23.9524-31.1900	23.958-31.1900	23.9772-31.1900
32.5740-44.8600	32.5846-44.8600	32.6030-44.8600	33.6716-45.7500	33.6884-45.7800
26.9923-34.5400	26.9816-34.5400	27.1045-34.5400	27.0789-34.5400	27.0750-34.5400
24.0000-44.7000	24.0180-44.7000	24.0000-44.7000	25.0040-45.6900	25.0012-45.7000
27.4628-38.6200	27.4635-38.6200	27.4684-38.6200	27.7996-38.8900	27.7883-38.8900
22.0415-35.7000	20.0516-33.7000	20.0000-33.7000	20.0000-33.7000	20.0000-33.7000
9.0751-9.5000	9.0751-9.5000	8.7105-11.5000	8.7018-11.5000	8.6883-11.5000
9.4142-10.1000	9.4242-10.1000	9.4142-10.1000	9.7965-10.1000	9.7965-10.1000
12.7941-13.2000	12.7585-13.2000	12.7585-13.2000	12.6320-13.2000	12.6070-13.2000
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	2.1500-2.1500
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	1.7000-1.7000
1.0000-1.0000	1.4282-1.5000	1.4281-1.5000	2.3354-2.4300	2.3354-2.4300
3.2690-4.0000	3.2612-4.0000	3.2612-4.0000	3.2630-4.0000	3.2630-4.0000
8.8764-14.6000	8.8788-14.6000	8.8774-14.6000	5.5000-11.6000	5.4847-11.6000
6.1491-6.9000	6.1285-6.9000	6.1177-6.9000	6.2170-6.9000	6.2170-6.9000
2.6929-3.9000	2.7132-3.9000	2.7124-3.9000	2.9077-3.9000	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
3.7801-5.2000	3.8236-5.2000	3.8236-5.2000	4.6157-5.2000	4.6157-5.2000
3.1512-3.4500	3.1715-3.4500	3.1709-3.4500	3.3980-3.4500	3.3938-3.4500
3.4378-4.4500	3.4782-4.4500	3.4776-4.4500	3.9752-4.4500	3.9752-4.4500
9.9339-10.500	9.9269-10.5000	9.9235-10.5000	10.3980-10.5000	10.3853-10.5000
1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
5.7675-5.8800	5.7674-5.8800	4.3487-4.5400	4.4599-4.5400	4.4599-4.5400
1.7665-2.8000	1.7726-2.8000	1.7725-2.8000	1.8506-2.8000	1.8495-2.8000
1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
5.6862-8.6000	5.8830-8.6000	5.8770-8.6000	5.0923-6.6000	5.0933-6.6000
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
2.5026-2.9000	2.5205-2.9000	2.5186-2.9000	2.7120-2.9000	2.7120-2.9000

(continued)

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

	2021	2020	2019	2018	2017
Other Units					
Battle Run Fire District	\$3.5930-5.0000	\$3.9370-5.0000	\$3.4604-5.0000	\$3.4516-5.0000	\$3.4491-5.0000
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	0.7804-1.0000	0.8671-1.0000	.87245-1.0000	0.8744-1.0000	0.9523-1.000
Delaware County JVSD	2.2310-3.2000	2.2574-3.2000	2.2590-3.2000	2.6000-3.2000	1.5000-1.5000
First Consolidated Fire District	8.7021-9.0000	8.6953-9.0000	8.6480-9.0000	7.5148-9.0000	6.3488-9.0000
Fort Morrow Fire District	5.9450-7.5000	3.43312-5.0000	3.4500-5.0000	3.4572-5.0000	3.4452-5.0000
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	2.6064-3.7000	2.7578-3.7000	2.7507-3.7000	2.7350-3.7000	2.7001-3.7000
Prospect Joint Park Commission	1.3388-2.2000	1.3329-2.2000	1.3117-2.2000	1.3089-2.2000	1.3080-2.2000
Scioto Valley Fire District	7.3468-10.6000	7.3338-10.6000	3.2803-6.7000	3.2798-6.7000	1.5795-5.0000
Tri-Rivers JVSD	2.0000-4.4000	2.0000-4.4000	2.0040-4.4000	2.0000-4.4000	2.0000-4.4000
Upper Sandusky EVSD Library	1.0230-1.4000	1.0201-1.4000	1.4000-1.4000	0.9987-1.4000	0.9982-1.4000
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	0	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.

2016	2015	2014	2013	2012
\$3.6190-5.000	\$3.662-5.0000	\$3.6659-5.0000	\$4.2056-5.000	\$4.1512-5.0000
0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000
0.9576-1.0000	0.9612-1.0000	0.9995-1.0000	1.0000-1.0000	1.0000-1.0000
2.3215-3.2000	2.3311-3.2000	2.4297-3.2000	2.3850-3.2000	2.3580-3.2000
6.8556-9.0000	6.8590-9.0000	7.0525-9.0000	8.4501-9.0000	6.7881-8.0000
3.6500-5.0000	3.6671-5.0000	3.8016-5.0000	4.4707-5.0000	4.4690-5.0000
0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000
2.6981-3.7000	2.8258-3.7000	2.0771-3.7000	2.0763-3.7000	2.0319-3.7000
1.3626-2.2000	1.3778-2.2000	1.3777-2.2000	1.5723-2.2000	1.5694-2.2000
1.6947-5.0000	1.7297-5.0000	1.7286-5.0000	2.2890-5.0000	2.2881-5.0000
2.0000-4.4000	1.9997-4.4000	2.0355-4.4000	2.2108-4.4000	2.2063-4.4000
1.0598-1.4000	1.0604-1.4000	1.0568-1.4000	1.3133-1.4000	1.3141-1.4000
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
2021	\$11,661,741	\$11,539,647	98.95%	\$667,784	\$2,365,401	\$3,033,185	26.01%
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

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
Principal Property Taxpayers
Current Year and Nine Years Ago

	2021			2012		
	Total Assessed		Percent of Total County Assessed	Taxable Assessed		Percent of Total County Assessed
	Value	Rank	Value	Value	Rank	Value
Aqua Ohio, Inc.	\$32,062,210	1	2.54%	\$28,475,251	1	2.78%
Ohio Edison	30,796,170	2	2.44	24,133,204	2	2.36
AEP Ohio Transmission	19,029,120	3	1.50			
American Transmission	18,280,750	4	1.45			
Columbia Gas Transmission	14,203,100	5	1.12			
Ohio Power Company	10,797,080	6	0.85			
Columbia Gas of Ohio	9,918,260	7	0.78			
Ohio Health Marion General Hospital	8,825,900	8	0.70			
Marion Industrial Rail Park LLC	5,024,260	9	0.40			
Mid Ohio Energy Cooperative, Inc.	3,967,740	10	0.31			
Whirlpool Corporation				12,508,542	3	1.22
Clinic Investment LLC				9,526,228	4	0.93
Meijer Stores Limited				7,592,285	5	0.74
GP2 LLC				7,405,342	6	0.72
Marion Plaza Associates LP				6,504,228	7	0.64
Marion Forum LLC				6,427,142	8	0.64
RG Marion LTD				6,400,000	9	0.63
Nucor Steel Marion				5,970,228	10	0.58
Total Principal Taxpayers	152,904,590		12.09	114,942,450		11.24
All Other Taxpayers	1,111,862,620		87.91	907,790,860		88.76
Total County Assessed Value	\$1,264,767,210		100.00%	\$1,022,733,310		100.00%

Source: Marion County Auditor

Marion County, Ohio
Taxable Sales by Type
Last Ten Years

Category	2021	2020	2019	2018	2017
Sales Tax Payments	\$3,106,377	\$2,633,159	\$2,713,754	\$2,704,202	\$2,561,996
Direct Pay Tax Return Payments	222,547	230,920	306,883	291,563	975,719
Seller's Use Tax Return Payments	2,526,505	2,237,716	1,745,046	1,445,334	1,273,287
Consumer's Use Tax Return Payments	232,241	218,429	251,663	194,750	211,553
Motor Vehicle Tax Payments	2,571,260	2,245,426	2,167,271	2,079,898	1,827,466
Watercraft and Outboard Motors	40,711	31,846	22,010	16,804	23,618
Department of Liquor Control	57,903	60,141	42,951	42,452	40,047
Sales Tax on Motor Vehicle Fuel Refunds	507	1,090	3,983	4,240	3,361
Sales/Use Tax Voluntary Payments	237	138	4,894	9,429	4,191
Statewide Master Numbers	5,663,196	5,151,741	5,191,820	5,359,855	5,300,441
Sales/Use Tax Assessments Payments	115,960	88,703	111,933	85,951	139,814
Streamlined Sales Tax Payments	310,938	233,199	125,572	16,669	18,509
Use Tax Amnesty Payments	801	1,732	2,130	2,726	2,812
Administrative Rotary Fund Fee	(148,078)	(130,928)	(126,514)	(119,247)	(123,609)
Sales/Use Tax Refunds Approved	(41,392)	(41,421)	(38,468)	(15,075)	(21,957)
Total	\$14,659,713	\$12,961,891	\$12,524,928	\$12,119,551	\$12,237,248
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 April 1, 2012, the County's sales tax rate decreased from 1.5 percent to 1 percent.
- (2) Effective April 1, 2014, the County's sales tax rate increased from 1 percent to 1.5 percent.

2016	2015	2014	2013	2012
\$2,414,122	\$2,452,040	\$2,188,260	\$1,577,913	\$1,710,572
1,534,156	1,606,073	1,235,840	616,557	761,680
1,209,848	1,136,673	970,032	627,672	742,245
320,822	276,441	280,609	221,158	347,913
1,660,187	1,823,077	1,450,117	1,071,422	1,152,032
15,446	17,425	12,404	10,598	13,516
40,774	37,274	31,450	21,715	23,582
3,641	4,545	6,921	2,836	3,727
5,508	3,629	2,713	6,818	4,055
5,208,934	5,210,325	4,650,568	3,333,025	3,755,270
69,384	126,252	145,392	35,720	36,575
11,545	9,583	4,064	2,457	2,585
245	357	41,783	7,131	22,271
(124,232)	(126,558)	(109,174)	(74,894)	(85,241)
(71,410)	(47,889)	(102,734)	(45,552)	(51,891)
<u>\$12,298,970</u>	<u>\$12,529,247</u>	<u>\$10,808,245</u>	<u>\$7,414,576</u>	<u>\$8,438,891</u>
1.50%	1.50%	1.5% (2)	1.00%	1% (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
2021	\$0	\$7,082,924	\$58,109	\$530,009	\$253,343
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

Source: Marion County Auditor

See Schedule S31 for population and personal income.

Total Primary Government	Per Capita	Percentage of Personal Income
\$7,924,385	\$121.37	0.29%
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

Marion County
Legal Debt Margin
Last Ten Years

	2021	2020	2019	2018	2017
Assessed Value of County	\$1,264,767,210	\$1,246,517,240	\$1,210,283,350	\$1,194,907,570	\$1,182,356,440
Voted Debt Limitation	\$30,119,180	\$29,662,931	\$28,757,084	\$28,372,689	\$28,058,911
Total Outstanding Debt					
Bond Anticipation Notes	0	0	0	0	0
General Obligation Bonds	7,240,000	8,025,000	8,790,000	9,530,000	10,260,000
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	311,452	343,684	229,338	243,905	274,780
Total Outstanding Debt	7,551,452	8,368,684	9,019,338	9,773,905	10,534,780
Exemptions					
Bond Anticipation Notes	0	0	0	0	0
Marion-Hardin Correctional Center					
General Obligation Bonds	1,080,000	1,275,000	1,465,000	1,645,000	1,825,000
General Obligation Bonds Paid by					
Enterprise Funds	495,000	645,000	795,000	940,000	1,085,000
General Obligation Bonds Paid by					
Tax Incentive Financing Revenues	1,730,000	1,835,000	1,940,000	2,045,000	2,145,000
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	311,452	343,684	229,338	243,905	274,780
Total Exemptions	3,616,452	4,098,684	4,429,338	4,873,905	5,329,780
Net Indebtedness	3,935,000	4,270,000	4,590,000	4,900,000	5,205,000
Amount Available in Debt Service Fund	197,722	145,011	94,110	76,261	45,752
Total Net Debt Applicable to Debt Limit	3,737,278	4,124,989	4,495,890	4,823,739	5,159,248
Total Voted Legal Debt Margin	\$26,381,902	\$25,537,942	\$24,261,194	\$23,548,950	\$22,899,663
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	87.59%	86.09%	84.37%	83.00%	81.61%
Unvoted Debt Limitation	\$12,647,672	\$12,465,172	\$12,102,834	\$11,949,076	\$11,823,564
Total Unvoted Legal Debt Margin	\$8,910,394	\$8,340,183	\$7,606,944	\$7,125,337	\$6,664,316
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	70.45%	66.91%	62.85%	59.63%	56.36%

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.

2016	2015	2014	2013	2012
\$1,129,486,840	\$1,119,151,770	\$1,120,237,120	\$1,025,270,540	\$1,022,733,310
\$26,737,171	\$26,478,794	\$26,505,928	\$24,131,764	\$24,068,333
0	0	0	0	3,590,000
18,195,000	12,125,000	12,735,000	13,340,000	10,415,000
0	0	0	0	0
239,954	242,783	204,016	272,258	319,690
18,434,954	12,367,783	12,939,016	13,612,258	14,324,690
0	0	0	0	2,690,000
4,120,000	2,295,000	2,455,000	2,615,000	2,765,000
2,505,000	1,415,000	1,540,000	1,660,000	1,780,000
2,240,000	2,335,000	2,430,000	2,525,000	0
0	0	0	0	0
239,954	242,783	204,016	272,258	319,690
9,104,954	6,287,783	6,629,016	7,072,258	7,554,690
9,330,000	6,080,000	6,310,000	6,540,000	6,770,000
6,015,767	28,790	14,745	264	40,824
3,314,233	6,051,210	6,295,255	6,539,736	6,729,176
\$23,422,938	\$20,427,584	\$20,210,673	\$17,592,028	\$17,339,157
87.60%	77.15%	76.25%	72.90%	72.04%
\$11,294,868	\$11,191,518	\$11,202,371	\$10,252,705	\$10,227,333
\$7,980,635	\$5,140,308	\$4,907,116	\$3,712,969	\$3,498,157
70.66%	45.93%	43.80%	36.21%	34.20%

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
2021	\$7,612,933	0.23%	\$116.60
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

Source: Marion County Auditor

See Schedule S15 for estimated actual value.

See Schedule S31 for population.

Resources have not been externally restricted for the repayment of debt.

Marion County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2021	65,291	\$2,706,246,659	\$41,449	4.7%
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

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	2021			2012		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,300	1	8.22%	2,350	1	8.64%
Ohio Health Marion General Hospital	1,679	2	6.00	989	2	3.64
Marion City School District	683	3	2.44	769	3	2.83
Andersen/Silverline Windows	600	4	2.14	600	4	2.20
Marion County Government	572	5	2.04	538	7	1.98
Marion Correctional Institution	446	6	1.59	438	8	1.61
US Yachiyo, Inc.	389	7	1.39			
Wyandot, Inc.	370	8	1.32			
Union Tank Car Co	337	9	1.20			
Graphic Packaging International, Inc.	325	10	1.16			
Frontier Communications				597	5	2.19
Ohio Heartland Community Action Commission				596	6	2.19
Nucor Steel Marion, Inc.				405	9	1.49
Ohio Health Marion Area Physicians				405	10	1.49
Total	<u>7,701</u>		<u>27.50%</u>	<u>7,687</u>		<u>28.26%</u>
Total Employment Within Marion County	<u>28,000</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	2021	2020	2019	2018	2017	2016	2015
General Government							
Legislative and Executive	59.0	62.5	63.5	64.5	64.5	61.0	61.0
Judicial	62.5	60.0	59.5	57.0	52.5	50.5	45.5
Public Safety							
Enforcement	48.0	46.0	42.0	39.5	36.0	32.0	37.5
Other Public Safety	75.0	91.0	91.5	88.0	90.5	88.5	69.5
Public Works	24.0	32.0	29.0	31.0	29.0	28.0	29.0
Health							
Developmental Disabilities	32.0	30.0	29.5	40.0	40.5	69.0	89.0
Other Health	4.5	4.5	3.5	3.5	4.5	4.5	2.0
Human Services							
Children Home	30.0	35.0	30.0	32.5	35.5	33.5	34.5
Job and Family Services	46.0	54.0	54.0	57.0	63.5	65.0	65.0
Child Support Enforcement Agency	10.0	12.0	13.0	13.0	13.0	13.0	13.0
Other Human Services	9.5	9.0	11.5	8.0	8.0	9.0	8.0
Sanitary Engineer	9.0	8.5	7.5	7.0	7.0	7.5	6.0
Total	<u>409.5</u>	<u>444.5</u>	<u>434.5</u>	<u>441.0</u>	<u>444.5</u>	<u>461.5</u>	<u>460.0</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>2014</u>	<u>2013</u>	<u>2012</u>
57.0	56.5	53.5
46.5	47.5	42.5
37.5	34.0	30.0
74.0	71.0	67.5
31.0	30.0	34.0
87.0	84.0	87.5
3.0	3.0	2.5
34.5	35.5	35.5
66.5	64.5	61.0
13.0	14.0	13.0
8.0	9.0	8.0
8.0	8.0	8.5
<u>466.0</u>	<u>457.0</u>	<u>443.5</u>

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

	2021	2020	2019	2018	2017
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,632	934	1,431	1,500	1,363
Number of Exempt Conveyances	1,182	1,472	1,043	957	1,008
Number of Real Estate Transfers	2,814	2,406	2,474	2,457	2,371
Board of Elections					
Number of Registered Voters	39,645	39,947	38,751	40,298	39,757
Number of Voters Last General Election	9,086	27,943	11,618	21,095	12,183
Percent of Registered Voters Voting	22.92	69.95	29.98	52.35	30.64
Recorder					
Number of Deeds Filed	2,462	2,179	2,247	2,233	2,176
Number of Mortgages Filed	2,575	2,225	1,828	1,744	1,743
Judicial					
Common Pleas Court					
Number of New Filings	424	305	823	762	659
Number of Terminations	232	483	747	908	670
Criminal Cases					
Number of New Filings	574	497	654	573	1,442
Number of Terminations	462	585	625	754	1,541
Family Court					
Domestic Violence Civil Protection Orders					
Number of New Filings	94	65	73	91	99
Number of Terminations	93	67	70	92	102
Juvenile/Family Court					
Delinquent/Unruly/Truancy Cases					
Number of New Filings	128	292	333	430	569
Number of Terminations	237	344	371	562	575
Traffic Cases					
Number of New Filings	203	152	304	325	327
Number of Terminations	187	147	318	331	316
Public Safety					
Sheriff					
Incidents Reported	28,302	20,345	28,010	28,675	26,408
Citations Issued	589	1,000	586	574	603
Papers Served	4,221	2,660	4,464	3,043	3,179
Transport Hours	4,160	1,500	1,074	1,470	1,206
Public Works					
Engineer					
Roads Resurfaced	11.89	10.81	13.67	33.93	28.51
Bridges Replaced	2	2	3	4	6
Culverts Built	6	1	8	6	5

2016	2015	2014	2013	2012
989	1,223	1,129	1,262	1,100
1,218	1,128	1,070	1,064	945
2,207	2,351	2,199	2,326	2,045
39,530	38,252	39,586	39,198	42,218
26,885	18,501	16,201	11,320	27,622
68.01	48.37	40.93	28.88	65.43
2,022	2,135	2,038	2,165	1,953
1,657	1,569	1,446	1,872	1,657
649	720	633	758	834
773	760	860	835	1,109
1,448	715	536	588	610
1,158	706	821	786	871
98	79	96	82	82
95	74	107	78	95
398	464	561	705	848
491	607	717	893	882
363	342	322	289	358
372	329	319	304	381
55,029	30,935	33,128	36,111	33,219
452	244	421	273	216
3,624	4,020	2,225	5,794	4,535
1,124	947	420	416	233
30.52	23.05	9.49	8.01	8.07
4	4	2	4	5
2	7	10	9	5

(continued)

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

	2021	2020	2019	2018	2017
Health					
Dog and Kennel					
Number of Dog Licenses Sold	6,395	7,724	8,158	8,177	8,350
Number of Kennel Licenses Sold	83	85	73	72	86
Developmental Disabilities					
Students Enrolled at Marca					
Early Intervention Program	58	66	60	76	89
Preschool	49	30	29	25	184
Consumers Employed at Marca Industries	100	75	112	137	157
Sewer District					
New Residential Connections	10	5	4	10	4
New Commercial (Multi Family) Connections	0	2	1	2	2
Number of Treatment Plants	8	8	8	8	8
Number of Pumping Stations	8	8	8	8	8

Source: Marion County Departments

2016	2015	2014	2013	2012
8,324	8,647	9,156	9,083	9,461
102	93	313	214	187
102	87	97	83	55
55	60	46	51	45
100	160	163	167	137
5	3	3	6	3
3	1	2	2	2
8	8	7	7	7
8	8	8	8	8

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Government					
Legislative and Executive					
Commissioners					
Administrative Office Space (sq. ft.)	4,199	4,199	4,199	4,199	4,199
Auditor					
Administrative Office Space (sq. ft.)	3,876	3,876	3,876	3,876	3,876
Treasurer					
Administrative Office Space (sq. ft.)	2,068	2,068	2,068	2,068	2,068
Prosecutor					
Administrative Office Space (sq. ft.)	6,200	6,200	6,200	6,200	6,200
Board of Elections					
Administrative Office Space (sq. ft.)	3,120	3,120	3,120	3,120	3,120
Recorder					
Administrative Office Space (sq. ft.)	6,468	6,468	6,468	6,468	6,468
Judicial					
Common Pleas Court					
Number of Court Rooms	3	3	3	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	3	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	37	33	33	33	32
Administrative Office Space (sq. ft.)	30,000	30,000	30,000	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	275	277	276	276	277
Number of Culverts	1457	1454	1454	1454	1451
Number of Traffic Signals	1	1	2	4	5
Number of Storm Drainage (feet)	152,753	152,753	152,753	152,753	151,540
Number of Vehicles	36	36	36	47	47
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

2016	2015	2014	2013	2012
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	2	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
2	3	3	3	4
3,705	3,705	4,022	4,022	4,022
3,192	3,192	3,192	3,192	3,192
31	29	31	33	30
10,000	10,000	10,000	10,000	10,000
9,037	13,534	9,512	9,512	9,512
5	5	4	4	6
3,724	3,724	3,724	3,724	3,724
385	384	389	384	384
278	277	284	278	278
1451	1450	1446	1437	1435
4	4	4	5	5
150,052	148,406	141,350	139,382	137,668
46	44	45	46	41
1,728	1,728	1,728	1,728	1,728
51.00	51.00	50.60	50.30	50.30

(continued)

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</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	6	7	7
Administrative Office Space (sq. ft.)	4,102	4,102	4,748	5,549	5,549
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

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
3,520	3,520	3,520	3,520	3,520
⁷ 4,938	⁷ 4,938	⁷ 4,938	⁷ 4,938	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 9/13/2022

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

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