



OHIO AUDITOR OF STATE
KEITH FABER



**MARION COUNTY
DECEMBER 31, 2022**

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MARION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

<u>FEDERAL GRANTOR</u> <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
Cash Assistance:				
School Breakfast Program	10.553	N/A	\$ -	\$ 11,011
National School Lunch Program	10.555	N/A	-	23,141
Total Child Nutrition Cluster			-	34,152
<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-2223-11-6960	-	493,163
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2223-11-6960	-	23,206
Total SNAP Cluster			-	516,369
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	550,521
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
MaryLee Allen Promoting Safe and Stable Families	93.556	G-2223-11-6960	-	63,987
MaryLee Allen Promoting Safe and Stable Families	93.556	G-2223-06-0371	-	9,371
Total MaryLee Allen Promoting Safe and Stable Families			-	73,358
Temporary Assistance for Needy Families	93.558	G-2223-11-6960	210,823	2,679,938
COVID-19 Temporary Assistance for Needy Families	93.558	G-2223-11-6960	-	256,517
Total Temporary Assistance for Needy Families			210,823	2,936,455
Child Support Enforcement	93.563	G-2223-11-6960	-	682,597
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-2223-11-6960	-	106,597
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2223-11-6960	-	53,869
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2223-06-0371	-	2,374
Total Stephanie Tubbs Jones Child Welfare Services Program			-	56,243
Foster Care Title IV-E	93.658	G-2223-11-6960	-	1,479,471
Adoption Assistance	93.659	G-2223-11-6960	-	479,884
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2223-11-6960	-	16,852
COVID-19 Elder Abuse Prevention Interventions Program	93.747	G-2223-11-6960	-	9,127
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2223-11-6960	-	5,711
Medical Assistance Program	93.778	G-2223-11-6960	-	356,805
Total Medicaid Cluster			-	362,516
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Children's Health Insurance Program	93.767	G-2223-11-6960	-	10,574
Social Services Block Grant	93.667	2201OHSOSR	-	46,530
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Social Services Block Grant	93.667	G-2223-11-6960	-	221,915
Total Social Services Block Grant			-	268,445
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			210,823	6,482,119
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Public Safety - Ohio Emergency Management Agency</i>				
Flood Mitigation Assistance	97.029	N/A	-	155,591
Emergency Management Performance Grants	97.042	EMC-2021-EP-00002	-	42,859
Emergency Management Performance Grants	97.042	EMC-2021-EP-00007	-	10,666
Total Emergency Management Performance Grants			-	53,525
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	209,116
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-20-1BU-1	-	746,843
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-X-20-1BU-1	-	479,554
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-20-1BU-1	-	112,857
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			-	1,339,254
Home Investment Partnerships Program	14.239	B-C-20-1BU-2	-	314,606
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	1,653,860

MARION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services</i>				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-CE-CTF-2330	-	1,309
Violence Against Women Formula Grants	16.588	2021-WF-VA2-8176	-	24,946
Violence Against Women Formula Grants	16.588	2021-WF-VA5-8951	-	33,509
Total Violence Against Women Formula Grants			-	58,455
<i>Passed Through Ohio Attorney General's Office - Office of Justice Assistance</i>				
Crime Victim Assistance	16.575	2022-VOCA-134714088	-	32,794
Crime Victim Assistance	16.575	2023-VOCA-135105075	-	8,906
Crime Victim Assistance	16.575	2022-VOCA-134714111	-	32,306
Crime Victim Assistance	16.575	2023-VOCA-135105096	-	11,912
Total Crime Victim Assistance			-	85,918
TOTAL U.S. DEPARTMENT OF JUSTICE			-	145,682
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed Through Greater Ohio Workforce Board, Inc. (Area 7)</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	2020/21-7251-1	-	5,324
Unemployment Insurance	17.225	2020/21-7251-1	-	10,545
Trade Adjustment Assistance	17.245	2020/21-7251-1	-	832
WIOA Cluster:				
WIOA Adult Program	17.258	2020/21-7251-1	-	220,953
WIOA Youth Activities	17.259	2020/21-7251-1	-	243,543
WIOA Dislocated Worker Formula Grants	17.278	2020/21-7251-1	-	57,554
Total WIOA Cluster			-	522,050
TOTAL U.S. DEPARTMENT OF LABOR			-	538,751
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	115294	-	3,780
Highway Planning and Construction	20.205	117438	-	3,218
Total Highway Planning and Construction Cluster			-	6,998
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	IDEP/STEP-2022 O-00085	-	15,559
State and Community Highway Safety	20.600	IDEP/STEP-2023 O-00087	-	3,563
Total Highway Safety Cluster			-	19,122
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2022 O-00085	-	8,545
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2023 O-00087	-	4,331
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			-	12,876
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	38,996
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed Through Ohio Secretary of State</i>				
HAVA Election Security Grants	90.404	EACELSEC180H	-	10,000
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			-	10,000
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed Through Ohio Department of Health</i>				
Special Education-Grants for Infants and Families	84.181	H181A200024	-	52,743
COVID-19 Special Education-Grants for Infants and Families	84.181X	H181X200024	-	5,973
Total Special Education-Grants for Infants and Families			-	58,716
TOTAL U.S. DEPARTMENT OF EDUCATION			-	58,716
U.S. DEPARTMENT OF THE TREASURY				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027	N/A	-	4,366,968
TOTAL U.S. DEPARTMENT OF THE TREASURY			-	4,366,968
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 210,823	\$ 14,054,729

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, 2022**

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, 2022. 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, 2022 is \$12,051.

NOTE G – MATCHING REQUIREMENTS

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

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

**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 the 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Marion County, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 25, 2023.

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 purpose 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

July 25, 2023



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

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH 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 Each Major Federal Program

Opinion on Each 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 each of Marion County’s major federal programs for the year ended December 31, 2022. Marion County’s major federal programs are 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 each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each 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 each 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 each 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 25, 2023. 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

July 25, 2023

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MARION COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022

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):	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (#14.228) Coronavirus State and Local Fiscal Recovery Funds (#21.027) Foster Care Title IV-E (#93.658)
(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, 2022

INTRODUCTORY SECTION





MARION COUNTY, OHIO

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022**

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, 2022
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Joan M. Kasotis
Marion County Auditor



Marion County Building
222 W. Center St., Suite 1031
Marion, Ohio 43302-3646

Phone: (740) 223-4020 • Fax: (740) 223-4029
e-mail: auditor@co.marion.oh.us
website: www.co.marion.oh.us/auditor

July 25, 2023

Honorable Paul Andrew Appelfeller
Honorable Mark Davis
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, 2022. 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, 2022. 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 65,131 in 2022.

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 for Real Property
Residential	57.70%
Agricultural	14.93
Commercial/Industrial	15.26
Public Utility	0.10
Governmental	12.01
	<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 138,761 volumes, 16,395 audio-visual media, and 202,616 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 twenty-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-three employees and can also be found on Marion Williamsport Road.

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

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

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

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

The County negotiates with 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 can say they are embracing alternative energy with the approval of an agreement with Marion County Solar Project LLC to build a 100-megawatt solar energy facility on approximately 700 acres of land in northern Marion Township. The company has leased a total of 970 acres of land to incorporate a 20.3-MW battery energy storage system using power generated by PV solar panels and will supply the energy to the regional transmission grid through a new project substation.

Downtown Marion has experienced positive growth in 2022, with its designation to the National Register of Historic Places and designation as an Ohio Historic District. These designations mean that approved properties within the district are eligible to receive state historic tax credits. The newest development has been dubbed the “St. Mary District” with the opening of an upscale pub and a wine bar with growth to continue to include a retail establishment and a 20-room hotel. Center Street has also seen growth with much anticipated arrival of Amato’s Woodfired Pizza, the opening of a Scottish-themed pub and axe throwing venue. Additional projects for downtown include renovations to Founders Park.

OhioHealth Marion General Hospital has opened a new 24,000 square feet comprehensive cancer center. This facility is located on the main floor of the East Building of the hospital and is the only comprehensive cancer center in Marion County. This facility centralizes all cancer services into one space and brings comprehensive cancer care close to home for Marion residents.

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

Star Turbine Inc., a company located in two locations in Marion, has relocated to one facility moving from approximately 26,000 square feet to a 68,000 square foot facility. This move will allow growth in the company along with adding machines and team associates.

Marion Public Health has plans to demolish a building in downtown Marion to create parking spaces for its clients and establish a smart park, a public gathering area adjacent to its facility. The smart park will be a location where people can gather and use technology. Plans to have Wi-Fi, charging stations, and a meeting space with tables and benches.

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, 2021. 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, 2022

COMMISSIONERS

Paul Andrew Appelfeller
Kerr Murray
Kenneth Stiverson
(term expired December 31, 2022)
Mark Davis
(term started January 1, 2023)

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
(retired December 31, 2022)
Rhonda Burggraf
(appointed January 9, 2023)

ENGINEER

Bradley K. Irons

CLERK OF COURTS

Jessica Wallace

CORONER

Dr. Gary Burton

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

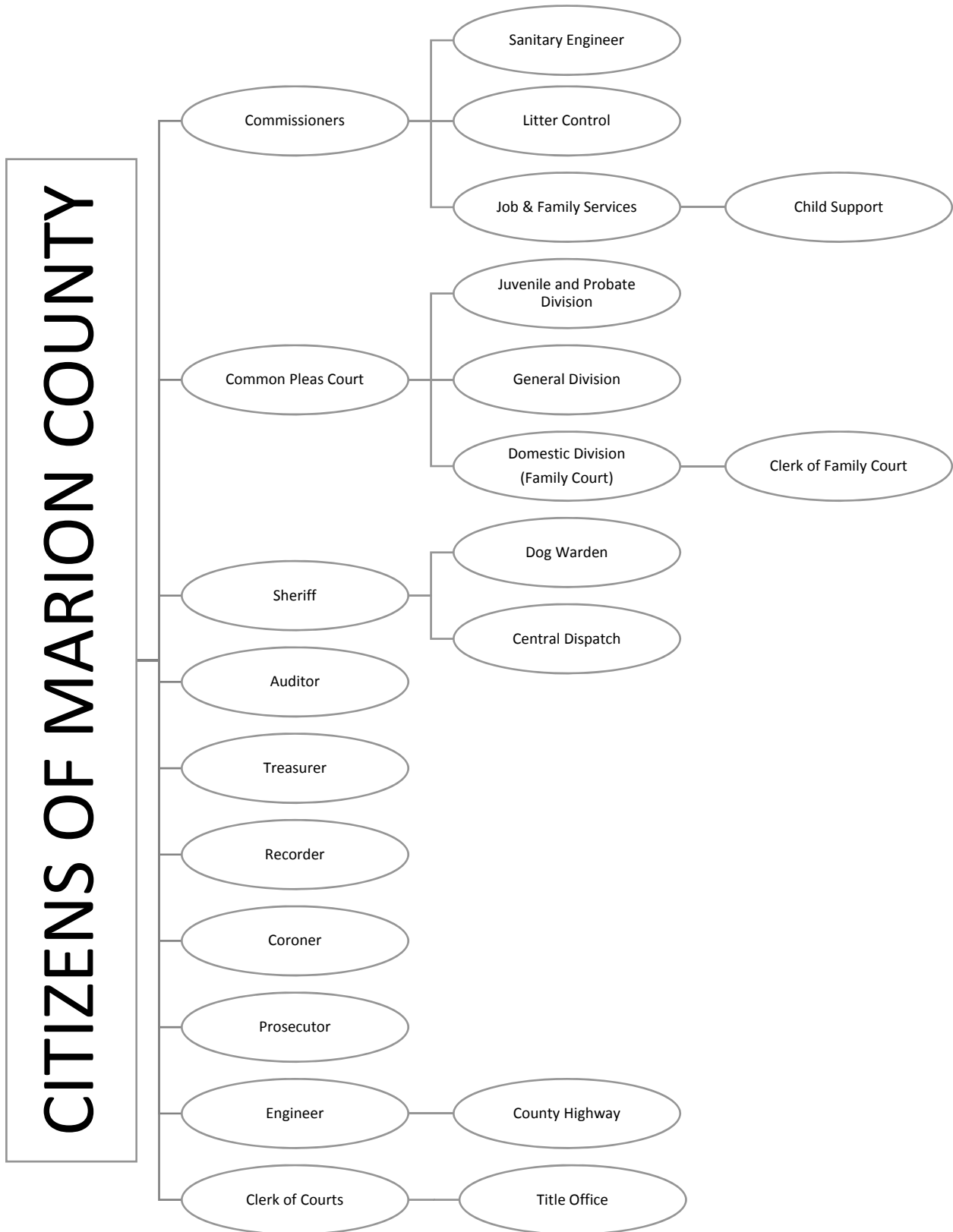
LITTER CONTROL

Angela Carbetta

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, 2021

Christopher P. Morrill

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, 2022, 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, 2022, 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.

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 have also issued our report dated July 25, 2023, 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

July 25, 2023

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MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2022
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, 2022. 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 2022. 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, 2022
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, 2022
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2022 and 2021.

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
<u>Assets</u>						
Current and Other Assets	\$87,993,847	\$78,850,953	\$3,873,779	\$3,561,387	\$91,867,626	\$82,412,340
Net Pension Asset	414,166	304,114	11,045	7,799	425,211	311,913
Net OPEB Asset	4,025,255	2,381,968	107,338	61,077	4,132,593	2,443,045
Capital Assets, Net	79,783,356	78,874,386	6,786,944	6,228,962	86,570,300	85,103,348
Total Assets	<u>172,216,624</u>	<u>160,411,421</u>	<u>10,779,106</u>	<u>9,859,225</u>	<u>182,995,730</u>	<u>170,270,646</u>
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	124,133	144,812	0	0	124,133	144,812
Pension	5,169,876	3,503,127	135,819	83,663	5,305,199	3,586,779
OPEB	156,831	1,539,556	2,630	37,674	159,461	1,575,394
Total Deferred Outflows of Resources	<u>5,450,840</u>	<u>5,187,495</u>	<u>138,449</u>	<u>121,337</u>	<u>5,588,793</u>	<u>5,306,985</u>
<u>Liabilities</u>						
Current and Other Liabilities	12,021,645	10,617,764	343,523	64,245	12,365,168	10,682,009
Long-Term Liabilities						
Pension	11,497,716	20,337,536	306,604	521,474	11,804,320	20,859,010
Other Amounts	8,819,940	9,198,437	746,292	838,749	9,566,232	10,037,186
Total Liabilities	<u>32,339,301</u>	<u>40,153,737</u>	<u>1,396,419</u>	<u>1,424,468</u>	<u>33,735,720</u>	<u>41,578,205</u>
<u>Deferred Inflows of Resources</u>						
Pension	14,707,031	9,036,795	375,943	230,469	15,082,478	9,267,253
OPEB	4,246,156	7,375,955	110,923	187,651	4,357,079	7,561,770
Other Amounts	14,506,915	13,787,014	0	0	14,506,915	13,787,014
Total Deferred Inflows of Resources	<u>33,460,102</u>	<u>30,199,764</u>	<u>486,866</u>	<u>418,120</u>	<u>33,946,472</u>	<u>30,616,037</u>
<u>Net Position</u>						
Net Investment in Capital Assets						
Assets	74,505,649	72,583,412	6,137,368	5,491,220	80,643,017	78,074,632
Restricted	39,621,525	35,884,424	9,060	0	39,630,585	35,884,424
Unrestricted (Deficit)	(2,259,113)	(13,222,421)	2,887,842	2,646,754	628,729	(10,575,667)
Total Net Position	<u>\$111,868,061</u>	<u>\$95,245,415</u>	<u>\$9,034,270</u>	<u>\$8,137,974</u>	<u>\$120,902,331</u>	<u>\$103,383,389</u>

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2022
Unaudited

The net pension liability (asset) and the net OPEB asset reported by the County at December 31, 2022, 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.

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.

MARION COUNTY, OHIO
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Unaudited

Most long-term liabilities have set repayment schedules or in the case of compensated absences (i.e. vacation and sick leave) are satisfied through paid time off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability (as 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.

Pension/OPEB changes noted in the above table reflect an overall increase in deferred outflows and 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 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 additional American Rescue Plan Act (ARPA) moneys received from the federal government for pandemic recovery as well as the County began collection in 2022 for the property tax levy for developmental disabilities that was levied in 2021. The increase in net capital assets and corresponding increase in investment in capital assets was due to completion of road and bridge projects that were not financed with debt. 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 accounts and contracts payables (generally due to timing at year end). The decrease in other long term liabilities represents scheduled debt retirement. The increase in unrestricted net position, while substantially impacted by the above items, also reflects the significant decrease in the pension liability.

The most significant change for the business-type activity was the increase in net capital assets and corresponding increase in investment in capital assets due to the completion of the Sd # 7 influent pump rehabilitation project. Other related to the changes in the pension/OPEB related items as discussed above.

Table 2 reflects the change in net position for 2022 and 2021.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2022	2021	2022	2021	2022	2021
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$6,794,758	\$6,595,140	\$1,499,048	\$1,234,930	\$8,293,806	\$7,830,070
Operating Grants, Contributions, and Interest	29,563,216	21,499,464	0	0	29,563,216	21,499,464
Capital Grants and Contributions	309,998	1,332,352	630,786	0	940,784	1,332,352
Total Program Revenues	36,667,972	29,426,956	2,129,834	1,234,930	38,797,806	30,661,886

(continued)

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2022
Unaudited

Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activity		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
General Revenues						
Property Taxes	12,185,291	10,696,734	0	0	12,185,291	10,696,734
Payment in Lieu of Taxes	691,829	590,525	0	0	691,829	590,525
Sales Taxes	15,035,575	14,659,713	0	0	15,035,575	14,659,713
Grants and Entitlements	3,245,568	3,186,388	0	0	3,245,568	3,186,388
Investment Earnings and Other Interest	(91,049)	(6,656)	1,688	1,725	(89,361)	(4,931)
Other	3,233,917	2,973,696	239,156	0	3,473,073	2,973,696
Total General Revenues	34,301,131	32,100,400	240,844	1,725	34,541,975	32,102,125
Total Revenues	70,969,103	61,527,356	2,370,678	1,236,655	73,339,781	62,764,011
Program Expenses						
General Government						
Legislative and Executive	13,600,060	9,292,783	0	0	13,600,060	9,292,783
Judicial	3,804,697	2,689,257	0	0	3,804,697	2,689,257
Public Safety	8,475,287	5,207,182	0	0	8,475,287	5,207,182
Intergovernmental	595,937	3,600	0	0	595,937	3,600
Public Works	8,376,269	6,938,092	0	0	8,376,269	6,938,092
Health	7,054,679	4,213,273	0	0	7,054,679	4,213,273
Intergovernmental	11,530	11,530	0	0	11,530	11,530
Human Services	11,929,445	9,528,299	0	0	11,929,445	9,528,299
Economic Development						
Intergovernmental	197,066	187,466	0	0	197,066	187,466
Conservation and Recreation						
Intergovernmental	48,000	42,500	0	0	48,000	42,500
Interest and Fiscal Charges	253,487	276,546	0	0	253,487	276,546
Sewer District	0	0	1,474,382	1,166,586	1,474,382	1,166,586
Total Expenses	54,346,457	38,390,528	1,474,382	1,166,586	55,820,839	39,557,114
Change in Net Position	16,622,646	23,136,828	896,296	70,069	17,518,942	23,206,897
Net Position at Beginning of Year	95,245,415	72,108,587	8,137,974	8,067,905	103,383,389	80,176,492
Net Position at End of Year	\$111,868,061	\$95,245,415	\$9,034,270	\$8,137,974	\$120,902,331	\$103,383,389

For governmental activities, program revenues increased 24 percent. Charges for services increased for various court related fees. The decrease in capital grants and contributions was related to resources received from the Ohio Department of Transportation and the Ohio Department of Development in the prior year. The increase in operating grants and contributions was largely for resources received for job and family services, children services, and sheriff (public safety) programs. There were several significant changes for general revenues. Property taxes increased for first year collection of the voted levy in 2021 for developmental disabilities. Sales taxes increased from continuing pandemic recovery. The decrease in interest revenue is based on the performance of the County's investments. In total, revenues increased over 15 percent. There was a 42 percent increase in total expenses due to related to pension and OPEB related changes as well as an increase in staffing, which includes salaries and benefits.

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For the business-type activity, the increase in total revenues was due to resources received from the Ohio Public Works Commission (capital grants and contributions) and reimbursement from American Rescue Plan resources for sewer projects (other revenue). The increase in expenses was primarily pension/OPEB related (as discussed).

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	
	2022	2021	2022	2021
General Government				
Legislative and Executive	\$13,600,060	\$9,292,783	\$10,160,660	\$6,156,655
Judicial	3,804,697	2,689,257	2,226,788	915,150
Public Safety	8,475,287	5,207,182	(2,558,937)	630,319
Intergovernmental	595,937	3,600	595,937	3,600
Public Works	8,376,269	6,938,092	503,740	(1,552,285)
Health	7,054,679	4,213,273	5,646,414	2,734,312
Intergovernmental	11,530	11,530	11,530	11,530
Human Services	11,929,445	9,528,299	593,800	(442,221)
Economic Development				
Intergovernmental	197,066	187,466	197,066	187,466
Conservation and Recreation				
Intergovernmental	48,000	42,500	48,000	42,500
Interest and Fiscal Charges	253,487	276,546	253,487	276,546
Total Expenses	<u>\$54,346,457</u>	<u>\$38,390,528</u>	<u>\$17,678,485</u>	<u>\$8,963,572</u>

For 2022, 33 percent of the costs for services provided by the County were paid for by general revenues (23 percent in 2021). The net cost of services has fluctuated significantly from normal due to the influx of pandemic related resources from the federal government (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 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.

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.

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Fund balance increased almost 11 percent in the General Fund. Revenues were very similar to the prior year. The decrease in expenditures was due to the decrease in the public safety program (a significant portion of salary costs were paid from the American Rescue Plan resources; paid from the American Rescue Plan Fund).

There was an increase in grant resources in the Job and Family Services Fund which resulted in an increase in programs that are offered, therefore, an increase in expenditures. The result was an increase in fund balance of over \$400 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 decrease in revenues in the Children Services Fund while expenditures remain similar to the prior year. There was a significant increase in fund balance as revenues have historically outpaced expenditures.

Fund balance increased approximately 15 percent in the Developmental Disabilities Fund. Revenues increased mostly in property taxes as the County began collection on the property tax levy voter approved in 2021 (as previously mentioned above). There was an increase in expenditures. 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. Most of the expenditures were to supplement salaries and benefits in the Sheriff's Department as well as for sewer projects. Most resources received were offset to unearned revenue while the County determines how to best use the resources. As such, there was no fund balance at the beginning of the year and there was also no fund balance at year end.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

Net position in the Sewer Fund increased 11 percent in the Sewer Fund. Both revenues and expenses increased, however, revenues still exceeded expenses resulting in the increase of net position.

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 and from the final budget to actual revenues changed substantially for permissive sales tax, charges for services, intergovernmental, and other revenues (all conservative estimates). For expenditures, the most significant changes from the original budget to the final budget was legislative and executive (costs were originally anticipated with the American Rescue Plan resources) and public safety programs (costs were reflected with American Rescue Plan resources). Changes from the final budget to actual expenditures were mostly related to budgeting conservatively.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2022
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, 2022, was \$74,505,649 and \$6,137,368, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; construction in progress; 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 multiple projects (County Courthouse, Developmental Disabilities Building, and Building on Executive Drive), 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 Sd #7 influent pump rehabilitation project. The disposals were various equipment and vehicles. Additional information regarding the County's capital assets can be found in Note 11 to the basic financial statements.

Debt - At December 31, 2022, the County's outstanding debt included \$6,749,068 in general obligation bonds and \$385,750 in Ohio Public Works Commission (OPWC) loans. Of this amount, \$692,145 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

Marion County Commissioners along with Marion County Regional Planning Commission have been awarded grants from Ohio Department of Development. Community Housing Impact and Preservation (CHIP) Program and Community Development Block Grant (CDBG) Program provides funding to local governments for flexible, community-wide approach to improve and provide affordable housing for low- and moderate-income families, along with community and economic development.

The County Engineer's and County Sanitary Engineer's offices have numerous projects underway including roads, bridges, culverts, ditch petitions, and multiple projects to the county 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, 2022

	Governmental Activities	Business-Type Activity	Total*
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$58,175,692	\$3,284,184	\$61,459,876
Cash and Cash Equivalents in Segregated Accounts	37,496	0	37,496
Cash and Cash Equivalents with Fiscal Agent	2,554,673	0	2,554,673
Accounts Receivable	166,324	359,059	525,383
Sales Taxes Receivable	3,969,074	0	3,969,074
Accrued Interest Receivable	55,003	0	55,003
Due from Other Governments	7,307,183	0	7,307,183
Internal Balances	(230,536)	230,536	0
Prepaid Items	165,730	0	165,730
Property Taxes Receivable	13,898,755	0	13,898,755
Payment in Lieu of Taxes Receivable	822,275	0	822,275
Special Assessments Receivable	129,851	0	129,851
Leases Receivable	942,327	0	942,327
Net Pension Asset	414,166	11,045	425,211
Net OPEB Asset	4,025,255	107,338	4,132,593
Nondepreciable Capital Assets	14,023,215	177,568	14,200,783
Depreciable Capital Assets, Net	65,760,141	6,609,376	72,369,517
Total Assets	172,216,624	10,779,106	182,995,730
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	124,133	0	124,133
Pension	5,169,876	135,819	5,305,199
OPEB	156,831	2,630	159,461
Total Deferred Outflows of Resources	5,450,840	138,449	5,588,793
<u>Liabilities</u>			
Accrued Wages Payable	828,232	19,286	847,518
Accounts Payable	1,380,930	38,517	1,419,447
Contracts Payable	906,723	235,631	1,142,354
Due to Other Governments	710,776	11,152	721,928
Employee Withholding Payable	683,839	0	683,839
Retainage Payable	30,076	38,379	68,455
Unearned Revenue	7,464,436	0	7,464,436
Accrued Interest Payable	16,633	558	17,191
Long-Term Liabilities			
Due Within One Year	1,379,623	207,033	1,586,656
Due in More Than One Year			
Net Pension Liability	11,497,716	306,604	11,804,320
Other Amounts Due in More Than One Year	7,440,317	539,259	7,979,576
Total Liabilities	32,339,301	1,396,419	33,735,720
<u>Deferred Inflows of Resources</u>			
Property Taxes	12,742,313	0	12,742,313
Payment in Lieu of Taxes	822,275	0	822,275
Leases	942,327	0	942,327
Pension	14,707,031	375,943	15,082,478
OPEB	4,246,156	110,923	4,357,079
Total Deferred Inflows of Resources	33,460,102	486,866	33,946,472

(continued)

Marion County, Ohio
Statement of Net Position (continued)
December 31, 2022

<u>Net Position</u>	<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total*</u>
Net Investment in Capital Assets	\$74,505,649	\$6,137,368	\$80,643,017
Restricted for:			
Capital Projects	1,773,570	0	1,773,570
General Government			
Legislative and Executive	846,656	0	846,656
Judicial	775,054	0	775,054
Public Safety	4,148,663	0	4,148,663
Public Works	9,992,936	0	9,992,936
Health	10,934,806	0	10,934,806
Human Services	9,596,856	0	9,596,856
Other Purposes	1,177,070	0	1,177,070
Pension and OPEB Plans	375,914	9,060	384,974
Unrestricted (Deficit)	<u>(2,259,113)</u>	<u>2,887,842</u>	<u>628,729</u>
Total Net Position	<u>\$111,868,061</u>	<u>\$9,034,270</u>	<u>\$120,902,331</u>

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

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Activities
For the Year Ended December 31, 2022

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$13,600,060	\$3,171,876	\$267,524	\$0
Judicial	3,804,697	1,392,364	185,545	0
Public Safety	8,475,287	1,467,991	9,566,233	0
Intergovernmental	595,937	0	0	0
Public Works	8,376,269	330,396	7,271,213	270,920
Health	7,054,679	206,996	1,172,002	29,267
Intergovernmental	11,530	0	0	0
Human Services	11,929,445	225,135	11,100,699	9,811
Economic Development				
Intergovernmental	197,066	0	0	0
Conservation and Recreation				
Intergovernmental	48,000	0	0	0
Interest and Fiscal Charges	253,487	0	0	0
Total Governmental Activities	54,346,457	6,794,758	29,563,216	309,998
<u>Business-Type Activity</u>				
Sewer District	1,474,382	1,499,048	0	630,786
Total	\$55,820,839	\$8,293,806	\$29,563,216	\$940,784

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
Investment Earnings and Other Interest
Other

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position

<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
(\$10,160,660)	\$0	(\$10,160,660)
(2,226,788)	0	(2,226,788)
2,558,937	0	2,558,937
(595,937)	0	(595,937)
(503,740)	0	(503,740)
(5,646,414)	0	(5,646,414)
(11,530)	0	(11,530)
(593,800)	0	(593,800)
(197,066)	0	(197,066)
(48,000)	0	(48,000)
<u>(253,487)</u>	<u>0</u>	<u>(253,487)</u>
(17,678,485)	0	(17,678,485)
<u>0</u>	<u>655,452</u>	<u>655,452</u>
<u>(17,678,485)</u>	<u>655,452</u>	<u>(17,023,033)</u>
2,721,920	0	2,721,920
927,493	0	927,493
4,373,931	0	4,373,931
311,724	0	311,724
3,108,230	0	3,108,230
741,993	0	741,993
691,829	0	691,829
15,035,575	0	15,035,575
3,245,568	0	3,245,568
(91,049)	1,688	(89,361)
<u>3,233,917</u>	<u>239,156</u>	<u>3,473,073</u>
<u>34,301,131</u>	<u>240,844</u>	<u>34,541,975</u>
16,622,646	896,296	17,518,942
<u>95,245,415</u>	<u>8,137,974</u>	<u>103,383,389</u>
<u>\$111,868,061</u>	<u>\$9,034,270</u>	<u>\$120,902,331</u>

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2022

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$13,092,148	\$1,021,975	\$7,050,881
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	158,481	0	945
Sales Taxes Receivable	3,969,074	0	0
Accrued Interest Receivable	55,003	0	0
Due from Other Governments	1,299,201	293,106	2,810,287
Interfund Receivable	1,206,573	0	17,087
Prepaid Items	165,730	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	610,035	0	0
Property Taxes Receivable	3,594,643	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Leases Receivable	765,992	0	0
Total Assets	\$24,916,880	\$1,315,081	\$9,879,200
<u>Liabilities</u>			
Accrued Wages Payable	\$381,244	\$101,062	\$65,784
Accounts Payable	323,672	240,292	37,043
Contracts Payable	0	0	0
Due to Other Governments	379,940	112,387	35,383
Interfund Payable	1,087	22,058	25,205
Employee Withholding Payable	683,839	0	0
Retainage Payable	0	0	0
Unearned Revenue	0	0	0
Accrued Interest Payable	0	0	0
Total Liabilities	1,769,782	475,799	163,415
<u>Deferred Inflows of Resources</u>			
Property Taxes	3,273,098	0	0
Payment in Lieu of Taxes	0	0	0
Leases	765,992	0	0
Unavailable Revenue	4,249,844	0	2,369,187
Total Deferred Inflows of Resources	8,288,934	0	2,369,187
<u>Fund Balances</u>			
Nonspendable	1,029,016	0	0
Restricted	0	839,282	7,346,598
Assigned	6,380,637	0	0
Unassigned (Deficit)	7,448,511	0	0
Total Fund Balances	14,858,164	839,282	7,346,598
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$24,916,880	\$1,315,081	\$9,879,200

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	American Rescue Plan	Other Governmental	Total Governmental Funds
\$6,857,617	\$8,140,279	\$8,343,623	\$13,059,134	\$57,565,657
27,572	0	0	9,924	37,496
0	2,554,673	0	0	2,554,673
2,372	547	0	3,979	166,324
0	0	0	0	3,969,074
0	0	0	0	55,003
441,301	76,323	212,499	2,174,466	7,307,183
12,964	0	0	210	1,236,834
0	0	0	0	165,730
0	0	0	0	610,035
3,375,428	4,661,020	0	2,267,664	13,898,755
0	0	0	822,275	822,275
0	0	0	129,851	129,851
0	0	0	176,335	942,327
<u>\$10,717,254</u>	<u>\$15,432,842</u>	<u>\$8,556,122</u>	<u>\$18,643,838</u>	<u>\$89,461,217</u>
\$61,566	\$73,247	\$0	\$145,329	\$828,232
344,611	119,742	0	315,570	1,380,930
0	0	592,337	314,386	906,723
37,188	43,758	0	102,120	710,776
13,808	9,408	286,850	1,108,954	1,467,370
0	0	0	0	683,839
0	0	0	30,076	30,076
0	0	7,464,436	0	7,464,436
0	0	0	6,307	6,307
<u>457,173</u>	<u>246,155</u>	<u>8,343,623</u>	<u>2,022,742</u>	<u>13,478,689</u>
3,108,848	4,273,986	0	2,086,381	12,742,313
0	0	0	822,275	822,275
0	0	0	176,335	942,327
686,378	463,357	212,499	2,175,725	10,156,990
<u>3,795,226</u>	<u>4,737,343</u>	<u>212,499</u>	<u>5,260,716</u>	<u>24,663,905</u>
0	0	0	0	1,029,016
6,464,855	10,449,344	0	8,608,871	33,708,950
0	0	0	2,775,273	9,155,910
0	0	0	(23,764)	7,424,747
<u>6,464,855</u>	<u>10,449,344</u>	<u>0</u>	<u>11,360,380</u>	<u>51,318,623</u>
<u>\$10,717,254</u>	<u>\$15,432,842</u>	<u>\$8,556,122</u>	<u>\$18,643,838</u>	<u>\$89,461,217</u>

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Marion County, Ohio
Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2022

Total Governmental Fund Balances \$51,318,623

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 79,783,356

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	147,568	
Sales Taxes Receivable	2,779,449	
Accrued Interest Receivable	35,686	
Due from Other Governments	5,907,994	
Delinquent Property Taxes Receivable	1,156,442	
Special Assessments Receivable	129,851	
		10,156,990

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 124,133

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

Accrued Interest Payable	(10,326)	
General Obligation Bonds Payable	(6,390,375)	
Ohio Public Works Commission Loans Payable	(52,298)	
Compensated Absences Payable	(2,377,267)	
		(8,830,266)

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	414,166	
Deferred Outflows - Pension	5,169,876	
Deferred Inflows - Pension	(14,707,031)	
Net Pension Liability	(11,497,716)	
Net OPEB Asset	4,025,255	
Deferred Outflows - OPEB	156,831	
Deferred Inflows - OPEB	(4,246,156)	
		(20,684,775)

Net Position of Governmental Activities \$111,868,061

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, 2022

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Revenues</u>			
Property Taxes	\$2,694,605	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	14,873,362	0	0
Special Assessments	0	0	0
Charges for Services	4,007,986	193,217	37,341
Licenses and Permits	3,658	0	0
Fines, Forfeitures, and Settlements	162,413	0	12,730
Intergovernmental	3,581,126	6,167,880	5,975,132
Investment Earnings and Other Interest	(115,780)	0	3,217
Lease	104,691	0	0
Other	1,382,632	5,389	65,790
Total Revenues	26,694,693	6,366,486	6,094,210
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	12,902,875	0	0
Judicial	4,088,796	0	0
Public Safety	3,232,271	0	0
Intergovernmental	3,600	0	0
Public Works	23,939	0	5,283,133
Health	229,305	0	0
Intergovernmental	11,530	0	0
Human Services	505,460	6,127,517	0
Economic Development			
Intergovernmental	197,066	0	0
Conservation and Recreation			
Intergovernmental	48,000	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	21,242,842	6,127,517	5,283,133
Excess of Revenues Over (Under) Expenditures	5,451,851	238,969	811,077
<u>Other Financing Sources (Uses)</u>			
Sale of Capital Assets	0	0	0
Transfers - In	0	164,969	0
Transfers - Out	(4,022,933)	0	0
Total Other Financing Sources (Uses)	(4,022,933)	164,969	0
Changes in Fund Balances	1,428,918	403,938	811,077
Fund Balances Beginning of Year	13,429,246	435,344	6,535,521
Fund Balances End of Year	\$14,858,164	\$839,282	\$7,346,598

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	American Rescue Plan	Other Governmental	Total Governmental Funds
\$3,139,372	\$4,420,955	\$0	\$2,002,438	\$12,257,370
0	0	0	691,829	691,829
0	0	0	0	14,873,362
0	0	0	259,819	259,819
32,726	0	0	1,565,528	5,836,798
0	0	0	152,567	156,225
0	0	0	212,298	387,441
3,664,796	1,076,768	4,956,120	7,220,813	32,642,635
0	0	0	12,413	(100,150)
0	0	0	30,708	135,399
25,073	526,193	0	632,333	2,637,410
<u>6,861,967</u>	<u>6,023,916</u>	<u>4,956,120</u>	<u>12,780,746</u>	<u>69,778,138</u>
0	0	104,845	1,233,121	14,240,841
0	0	0	570,947	4,659,743
0	0	4,025,307	3,802,442	11,060,020
0	0	592,337	0	595,937
0	0	233,631	2,196,448	7,737,151
0	4,703,089	0	3,506,529	8,438,923
0	0	0	0	11,530
5,292,722	0	0	1,743,806	13,669,505
0	0	0	0	197,066
0	0	0	0	48,000
0	0	0	2,360,107	2,360,107
0	0	0	655,811	655,811
0	0	0	276,235	276,235
<u>5,292,722</u>	<u>4,703,089</u>	<u>4,956,120</u>	<u>16,345,446</u>	<u>63,950,869</u>
<u>1,569,245</u>	<u>1,320,827</u>	<u>0</u>	<u>(3,564,700)</u>	<u>5,827,269</u>
0	0	0	500,100	500,100
0	0	0	3,857,964	4,022,933
0	0	0	0	(4,022,933)
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,358,064</u>	<u>500,100</u>
1,569,245	1,320,827	0	793,364	6,327,369
<u>4,895,610</u>	<u>9,128,517</u>	<u>0</u>	<u>10,567,016</u>	<u>44,991,254</u>
<u>\$6,464,855</u>	<u>\$10,449,344</u>	<u>\$0</u>	<u>\$11,360,380</u>	<u>\$51,318,623</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, 2022

Changes in Fund Balances - Total Governmental Funds \$6,327,369

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	2,772,440	
Capital Outlay - Depreciable Capital Assets	2,776,324	
Depreciation	<u>(3,419,823)</u>	2,128,941

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

Proceeds from Sale of Capital Assets	(500,100)	
Gain on Disposal of Capital Assets	500,100	
Loss on Disposal of Capital Assets	<u>(1,219,971)</u>	(1,219,971)

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

Delinquent Property Taxes	(72,079)	
Sales Taxes	162,213	
Special Assessments	20,506	
Charges for Services	(1,430)	
Intergovernmental	410,075	
Investment Earnings and Other Interest	12,880	
Other	<u>158,700</u>	690,865

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	650,000	
Ohio Public Works Commission Loans Payable	<u>5,811</u>	655,811

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	878	
Amortization of Premium	42,549	
Amortization of Deferred Charge on Refunding	<u>(20,679)</u>	22,748

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. (319,863)

(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, 2022

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	\$2,043,464	
OPEB	<u>3,370,357</u>	5,413,821

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

Pension	2,902,921	
OPEB	<u>20,004</u>	<u>2,922,925</u>

Change in Net Position of Governmental Activities		<u><u>\$16,622,646</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,559,000	\$2,667,084	\$2,668,863	\$1,779
Sales Taxes	12,500,000	12,500,000	14,779,871	2,279,871
Charges for Services	3,827,519	3,827,519	4,020,223	192,704
Licenses and Permits	3,200	3,200	3,658	458
Fines, Forfeitures, and Settlements	178,918	178,918	162,660	(16,258)
Intergovernmental	3,123,518	3,369,633	3,882,855	513,222
Interest	350,750	350,750	410,349	59,599
Other	694,140	1,409,702	1,526,440	116,738
Total Revenues	23,237,045	24,306,806	27,454,919	3,148,113
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	12,237,888	17,942,691	14,371,224	3,571,467
Judicial	4,193,714	4,520,439	4,168,471	351,968
Public Safety	7,657,276	3,904,264	3,263,665	640,599
Public Works	20,457	20,457	20,207	250
Health	237,375	239,875	239,525	350
Human Services	526,444	576,533	519,574	56,959
Intergovernmental	238,666	260,196	260,196	0
Total Expenditures	25,111,820	27,464,455	22,842,862	4,621,593
Excess of Revenues Over (Under) Expenditures	(1,874,775)	(3,157,649)	4,612,057	7,769,706
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	438,359	438,359
Advances - Out	0	0	(381,898)	(381,898)
Transfers - Out	(2,562,695)	(4,308,947)	(4,022,933)	286,014
Total Other Financing Sources (Uses)	(2,562,695)	(4,308,947)	(3,966,472)	342,475
Changes in Fund Balance	(4,437,470)	(7,466,596)	645,585	8,112,181
Fund Balance Beginning of Year	7,928,188	7,928,188	7,928,188	0
Prior Year Encumbrances Appropriated	790,633	790,633	790,633	0
Fund Balance End of Year	\$4,281,351	\$1,252,225	\$9,364,406	\$8,112,181

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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$364,000	\$364,000	\$193,217	(\$170,783)
Intergovernmental	8,414,000	8,529,560	5,874,774	(2,654,786)
Other	5,500	5,500	5,389	(111)
Total Revenues	8,783,500	8,899,060	6,073,380	(2,825,680)
<u>Expenditures</u>				
Current				
Human Services	9,207,185	7,065,610	6,753,846	311,764
Excess of Revenues Over (Under) Expenditures	(423,685)	1,833,450	(680,466)	(2,513,916)
<u>Other Financing Sources</u>				
Transfers - In	320,000	300,000	164,969	(135,031)
Changes in Fund Balance	(103,685)	2,133,450	(515,497)	(2,648,947)
Fund Balance Beginning of Year	372,003	372,003	372,003	0
Prior Year Encumbrances Appropriated	386,105	386,105	386,105	0
Fund Balance End of Year	<u>\$654,423</u>	<u>\$2,891,558</u>	<u>\$242,611</u>	<u>(\$2,648,947)</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, 2022

	<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	\$40,000	\$40,000	\$37,459	(\$2,541)
Fines and Forfeitures	6,000	6,000	12,147	6,147
Intergovernmental	5,875,000	5,875,000	5,944,625	69,625
Interest	2,000	2,000	3,123	1,123
Other	20,000	20,000	65,790	45,790
Total Revenues	5,943,000	5,943,000	6,063,144	120,144
<u>Expenditures</u>				
Current				
Public Works	8,639,766	8,639,766	6,537,616	2,102,150
Excess of Revenues Under Expenditures	(2,696,766)	(2,696,766)	(474,472)	2,222,294
<u>Other Financing Uses</u>				
Transfers - Out	(50,000)	(50,000)	0	50,000
Changes in Fund Balance	(2,746,766)	(2,746,766)	(474,472)	2,272,294
Fund Balance Beginning of Year	5,037,706	5,037,706	5,037,706	0
Prior Year Encumbrances Appropriated	1,256,289	1,256,289	1,256,289	0
Fund Balance End of Year	\$3,547,229	\$3,547,229	\$5,819,523	\$2,272,294

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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,968,664	\$2,968,664	\$3,137,991	\$169,327
Charges for Services	22,000	22,000	35,837	13,837
Intergovernmental	3,522,571	3,522,571	3,634,742	112,171
Other	222,689	222,689	19,496	(203,193)
Total Revenues	6,735,924	6,735,924	6,828,066	92,142
<u>Expenditures</u>				
Current				
Human Services	8,285,259	8,335,259	6,695,212	1,640,047
Changes in Fund Balance	(1,549,335)	(1,599,335)	132,854	1,732,189
Fund Balance Beginning of Year	3,549,763	3,549,763	3,549,763	0
Prior Year Encumbrances Appropriated	1,529,022	1,529,022	1,529,022	0
Fund Balance End of Year	\$3,529,450	\$3,479,450	\$5,211,639	\$1,732,189

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, 2022

	<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	\$3,623,442	\$3,623,442	\$4,419,155	\$795,713
Intergovernmental	979,480	979,480	1,024,516	45,036
Other	227,000	252,000	525,745	273,745
Total Revenues	4,829,922	4,854,922	5,969,416	1,114,494
<u>Expenditures</u>				
Current				
Health	5,056,342	5,814,659	5,117,382	697,277
Changes in Fund Balance	(226,420)	(959,737)	852,034	1,811,771
Fund Balance Beginning of Year	6,175,420	6,175,420	6,175,420	0
Prior Year Encumbrances Appropriated	373,572	373,572	373,572	0
Fund Balance End of Year	<u>\$6,322,572</u>	<u>\$5,589,255</u>	<u>\$7,401,026</u>	<u>\$1,811,771</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, 2022

	<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	\$0	\$6,321,776	\$6,134,990	(\$186,786)
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	772,283	104,969	667,314
Public Safety	0	4,025,213	4,025,213	0
Public Works	2,278,500	2,278,500	2,041,714	236,786
Capital Outlay	159,311	207,316	205,246	2,070
Intergovernmental	592,337	592,337	592,337	0
Total Expenditures	<u>3,030,148</u>	<u>7,875,649</u>	<u>6,969,479</u>	<u>906,170</u>
Excess of Revenues Under Expenditures	(3,030,148)	(1,553,873)	(834,489)	719,384
<u>Other Financing Sources</u>				
Advances - In	<u>0</u>	<u>0</u>	<u>53,125</u>	<u>53,125</u>
Changes in Fund Balance	(3,030,148)	(1,553,873)	(781,364)	772,509
Fund Balance Beginning of Year	3,255,542	3,255,542	3,255,542	0
Prior Year Encumbrances Appropriated	<u>3,030,148</u>	<u>3,030,148</u>	<u>3,030,148</u>	<u>0</u>
Fund Balance End of Year	<u>\$3,255,542</u>	<u>\$4,731,817</u>	<u>\$5,504,326</u>	<u>\$772,509</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fund Net Position
Enterprise Fund
December 31, 2022

	Sewer District
<u>Assets</u>	
<u>Current Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$3,284,184
Accounts Receivable	359,059
Interfund Receivable	233,631
Total Current Assets	3,876,874
<u>Noncurrent Assets</u>	
Restricted Assets	
Net Pension Asset	11,045
Net OPEB Asset	107,338
Capital Assets	
Nondepreciable Capital Assets	177,568
Depreciable Capital Assets, Net	6,609,376
Total Noncurrent Assets	6,905,327
Total Assets	10,782,201
<u>Deferred Outflows of Resources</u>	
Pension	135,819
OPEB	2,630
Total Deferred Outflows of Resources	138,449
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accrued Wages Payable	19,286
Accounts Payable	38,517
Contracts Payable	235,631
Due to Other Governments	11,152
Interfund Payable	3,095
Retainage Payable	38,379
Accrued Interest Payable	558
General Obligation Bonds Payable	165,000
Ohio Public Works Commission Loans Payable	8,807
Compensated Absences Payable	33,226
Total Current Liabilities	553,651
<u>Noncurrent Liabilities</u>	
General Obligation Bonds Payable	193,693
Ohio Public Works Commission Loans Payable	324,645
Net Pension Liability	306,604
Compensated Absences Payable	20,921
Total Long-Term Liabilities	845,863
Total Liabilities	1,399,514
<u>Deferred Inflows of Resources</u>	
Pension	375,943
OPEB	110,923
Total Deferred Inflows of Resources	486,866

(continued)

Marion County, Ohio
Statement of Fund Net Position (continued)
Enterprise Fund
December 31, 2022

	<u>Sewer District</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$6,137,368
Restricted for	
Pension and OPEB Plans	9,060
Unrestricted	<u>2,887,842</u>
Total Net Position	<u><u>\$9,034,270</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, 2022

	Sewer District
<u>Operating Revenues</u>	
Charges for Services	\$1,499,048
Other	239,156
Total Operating Revenues	1,738,204
<u>Operating Expenses</u>	
Personal Services	508,308
Fringe Benefits	(79,183)
Materials and Supplies	86,860
Contractual Services	547,058
Depreciation	394,103
Other	10,552
Total Operating Expenses	1,467,698
Operating Income	270,506
<u>Non-Operating Revenues (Expenses)</u>	
Interest Revenue	1,688
Interest Expense	(6,684)
Total Non-Operating Revenues (Expenses)	(4,996)
Income before Contributions	265,510
Capital Contributions	630,786
Change in Net Position	896,296
Net Position Beginning of Year	8,137,974
Net Position End of Year	\$9,034,270

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2022

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,453,302
Cash Received from Other Revenues	5,525
Cash Payments for Personal Services	(510,877)
Cash Payments for Fringe Benefits	(126,186)
Cash Payments for Materials and Supplies	(86,456)
Cash Payments for Contractual Services	(546,723)
Cash Payments for Other Expenses	(10,512)
	178,073
Net Cash Provided by Operating Activities	178,073
<u>Cash Flows from Capital and Related Financing Activities</u>	
Capital Grants	630,786
Cash Payments for Principal on General Obligation Bonds	(160,000)
Cash Payments for Interest on General Obligation Bonds	(18,200)
Cash Payments for Principal on Ohio Public Works Commission Loans	(17,614)
Ohio Public Works Commsion Loans Issued	97,723
Acquisition of Capital Assets	(678,075)
	(145,380)
Net Cash Used for Capital and Related Financing Activities	(145,380)
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	1,688
	34,381
Net Increase in Cash and Cash Equivalents	34,381
Cash and Cash Equivalents Beginning of Year	3,249,803
Cash and Cash Equivalents at End of Year	\$3,284,184

(continued)

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund (continued)
For the Year Ended December 31, 2022

	Sewer District
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income	\$270,506
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities	
Depreciation	394,103
Changes in Assets and Liabilities	
Increase in Accounts Receivable	(45,746)
Increase in Interfund Receivable	(233,631)
Increase in Net Pension Asset	(1,261)
Decrease in Net OPEB Asset	1,558
Increase in Accrued Wages Payable	1,433
Increase in Accounts Payable	779
Increase in Due to Other Governments	3,256
Increase in Interfund Payable	1,366
Decrease in Compensated Absences Payable	(1,250)
Decrease in Net Pension Liability	(17,616)
Decrease in Deferred Outflows - Pension	102,308
Decrease in Deferred Outflows - OPEB	45,353
Decrease in Deferred Inflows - Pension	(208,229)
Decrease in Deferred Inflows - OPEB	(134,856)
Net Cash Provided by Operating Activities	\$178,073

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$14,177,255
Cash and Cash Equivalents in Segregated Accounts	878,921
Due from Other Governments	3,291,057
Property Taxes Receivable	55,960,864
Special Assessments Receivable	<u>3,831,490</u>
Total Assets	78,139,587
<u>Liabilities</u>	
Due to Other Governments	3,601,079
<u>Deferred Inflows of Resources</u>	
Property Taxes	<u>51,569,973</u>
<u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$22,968,535</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, 2022

<u>Additions</u>	
Intergovernmental Amounts for Other Governments	\$7,055,688
Amounts Received as Fiscal Agent	15,941,268
Amounts Received for Individuals	1,501,032
Licenses, Permits, and Fees for Other Governments	10,560,296
Fines and Forfeitures for Other Governments	165,330
Property Tax Collections for Other Governments	42,630,156
Special Assessments Collections for Other Governments	1,876,901
Sheriff Sales Collections for Others	<u>442,252</u>
 Total Additions	 <u>80,172,923</u>
<u>Deductions</u>	
Distributions of State Funds to Other Governments	6,935,572
Distributions as Fiscal Agent	14,319,967
Distributions to Individuals	1,501,032
Licenses, Permits, and Fees Distributions to Other Governments	10,634,640
Fines and Forfeitures Distributions to Other Governments	192,223
Property Tax Distributions to Other Governments	45,823,544
Special Assessments Distributions to Other Governments	1,701,635
Sheriff Sales Distributions to Others	<u>436,334</u>
 Total Deductions	 <u>81,544,947</u>
 Net Decrease in Fiduciary Net Position	 (1,372,024)
 Net Position Beginning of Year	 <u>24,340,559</u>
 Net Position End of Year	 <u><u>\$22,968,535</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, 2022

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, 2022

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022

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, 2022

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, 2022

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, forfeitures, and settlements, state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, and investment earnings and other 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 assets 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, 2022

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 assets 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, leases, pension, and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 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. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. 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, 2022

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 2022, 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 2022, 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.

Under existing Ohio statutes, all investment earnings and other interest are assigned to the General Fund unless statutorily required to be credited to a specific fund. Investment earnings and other interest credited to the General Fund during 2022 amounted to (\$115,780) which includes (\$79,225) 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2022, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Restricted Assets

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

Unclaimed moneys that have a legal restriction on their use are reported as restricted. Restricted assets in the enterprise fund represents amounts held in trust by the pension and OPEB plans for future benefits.

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

J. Deferred Charge on Refunding

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

K. Interfund Receivables/Payables

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

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds and long-term loans are recognized as liabilities on the fund financial statements when due. 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. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amount after considering the related deferred outflows and deferred inflows.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

P. Leases

The County serves as lessor in various noncancelable leases which are accounted for as follows:

Lessor - At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Q. Fund Balance

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

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

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

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

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 2023 budget. Certain resources have also been assigned for auto title registration, capital improvements, debt service, document recording, sheriff operations, and underground storage.

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.

R. 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.

S. OneOhio Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Although the settlements has been reached, uncertainties remain related to measurement. As a participating subdivision, the County received the first of eighteen distributions in 2022. This distribution of \$29,162 is reflected as fines, forfeitures, and settlements revenue in the OneOhio Opioid Settlement special revenue fund in the accompanying financial statements.

T. 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

U. 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.

V. 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 fiscal year 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, "Leases" and related guidance from (GASB) Implementation Guide No. 2019-3, "Leases". The County also implemented GASB Statement No. 91, "Conduit Debt Obligations", GASB Statement No. 92, "Omnibus 2020", GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans", and Implementation Guide No. 2020-1.

GASB Statement 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's 2022 financial statements. The County recognized \$1,077,726 in leases receivable at January 1, 2022; however, this entire amount was offset by the deferred inflows related to leases.

GASB Statement No. 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB Statement No. 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. These changes did not impact the County's financial statements.

GASB Statement No. 97, among other items, requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES (continued)

The changes for GASB Statement No. 87, GASB Statement No. 91, and GASB Statement No. 97 were incorporated in the County's financial statements; however, there was no effect on beginning net position/fund balance.

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

A. Accountability

At December 31, 2022, the TCAP Grant special revenue fund and the Ditch Drainage capital projects fund had deficit fund balances, in the amount of \$2,097 and \$21,667, 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 Litter Control and Recycling special revenue funds had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2022, in the amount of \$2,364. The County will monitor budgetary transactions to ensure expenditures are within amounts appropriated.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - for the General Fund, and the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, 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, 2022

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	\$1,428,918	\$403,938	\$811,077
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2021, Received in Cash 2022	1,744,960	0	427,561
Accrued 2022, Not Yet Received in Cash	(1,645,051)	(293,106)	(459,132)
Expenditure Accruals:			
Accrued 2021, Paid in Cash 2022	(779,829)	(322,764)	(187,413)
Accrued 2022, Not Yet Paid in Cash	1,085,943	475,799	163,415
Cash Adjustments:			
Unrecorded Activity 2021	2,500,013	0	1,378
Unrecorded Activity 2022	(2,464,522)	0	(873)
Prepaid Items	(15,516)	0	0
Fair Value of Investments	624,826	0	0
Advances - In	438,359	0	0
Advances - Out	(381,898)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(1,890,618)	(779,364)	(1,230,485)
Budget Basis	\$645,585	(\$515,497)	(\$474,472)
	Children Services	Developmental Disabilities	American Rescue Plan
GAAP Basis	\$1,569,245	\$1,320,827	\$0
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2021, Received in Cash 2022	15,447	99	(6,285,915)
Accrued 2022, Not Yet Received in Cash	(36,839)	(547)	7,464,436
Expenditure Accruals:			
Accrued 2021, Paid in Cash 2022	(375,160)	(163,857)	(124)
Accrued 2022, Not Yet Paid in Cash	457,173	246,155	826,062
Cash Adjustments:			
Unrecorded Activity 2021	150,855	208,036	349
Unrecorded Activity 2022	(152,236)	(257,975)	0
Nonbudgeted Activity	(1,889)	(19,426)	0
Advances - In	0	0	53,125
Encumbrances Outstanding at Year End (Budget Basis)	(1,493,742)	(481,278)	(2,839,297)
Budget Basis	\$132,854	\$852,034	(\$781,364)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022

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, 2022

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

Investments

As of December 31, 2022, 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	\$310,638	\$310,638	\$0	\$0
Fair Value - Level Two Inputs				
Negotiable Certificates of Deposit	4,280,175	982,417	1,615,782	1,681,976
Federal Home Loan Mortgage Corporation Notes	1,522,536	0	1,522,536	0
Federal Home Loan Bank Notes	1,345,045	0	0	1,345,045
Federal Farm Credit Bank Notes	2,564,890	0	1,663,860	901,030
U.S. Treasury Notes	1,440,510	1,440,510	0	0
Local Government Bonds	367,385	0	0	367,385
Total Fair Value - Level Two Inputs	<u>11,520,541</u>	<u>2,422,927</u>	<u>4,802,178</u>	<u>4,295,436</u>
Net Asset Value				
STAR Ohio	678,843	678,843	0	0
Total Investments	<u>\$12,510,022</u>	<u>\$3,412,408</u>	<u>\$4,802,178</u>	<u>\$4,295,436</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2022. 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, 2022

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 AA by Standard and Poor's. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Negotiable Certificates of Deposit	\$4,280,175	34.21%
Federal Home Loan Mortgage Corporation	1,522,536	12.17
Federal Home Loan Bank	1,345,045	10.75
Federal Farm Credit Bank	2,564,890	20.50
U.S. Treasury	1,440,510	11.51
Local Government Bonds	367,385	2.94

NOTE 7 - RECEIVABLES

Receivables at December 31, 2022, 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; special assessments, and leases. All receivables are considered collectible in full and within one year, except for interfund, property taxes, and leases. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. As of December 31, 2022, delinquent special assessments were \$5,899.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 7 – RECEIVABLES (continued)

The County is reporting leases receivable of \$942,327 in the General Fund and Capital Improvement capital projects fund at December 31, 2022. This amount represents the discounted future lease payments. This discount is being amortized using the interest method. For 2022, the County recognized lease revenue of \$104,691 and \$30,708 and interest revenue of \$25,642 and \$11,849 in the General Fund and Capital Improvement capital projects fund, respectively. A description of the County’s lease arrangement is as follows:

Company	Lease Commencement Date	Lease Years	Lease Ending Date	Payment Method
Marion City School District	2022	7	2029	Monthly
American Disposal Services, Inc.	2022	5	2027	Monthly

A summary of future lease revenue is as follows:

Year	Principal	Interest
2023	\$143,876	\$32,109
2024	149,544	26,442
2025	155,459	20,525
2026	161,638	14,347
2027	141,050	8,305
2028-2029	190,760	4,740
	<u>\$942,327</u>	<u>\$106,468</u>

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

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$8,834
Local Government	427,294
Casino Taxes	467,643
Homestead and Rollback	200,823
Grants	43,849
Charges for Services	1,683
Marion City School District	11,200
State of Ohio	137,875
Total General Fund	<u>1,299,201</u>

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 7 - RECEIVABLES (continued)

	<u>Amount</u>
Governmental Activities (continued)	
Major Funds (continued)	
Job and Family Services	
State of Ohio	\$293,106
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	88,967
Motor Vehicle License Tax	870,357
Gasoline Tax	1,850,251
Fines and Forfeitures	712
Total Motor Vehicle Gasoline Tax	2,810,287
Children Services	
Homestead and Rollback	80,401
Grants	360,900
Total Children Services	441,301
Developmental Disabilities	
Homestead and Rollback	76,323
American Rescue Plan	
Grants	212,499
Total Major Funds	5,132,717
Nonmajor Funds	
Child Support Enforcement - Grants	161,332
Senior Services - Homestead and Rollback	41,878
Mental Health - Homestead and Rollback	52,348
North Central Ohio Rehabilitation Center - Grants	918,879
Other Public Safety	
Prison Reduction - Grants	167,876
DWI Education - Fines, Forfeitures, and Settlements	25
Jail Reducation - Grants	21,978
Felony Delinquent Care and Custody - Grants	163,286
Justice Reinvestment - Grants	105,460
Victim Crime Reduction - Grants	502,605
Other	
Dog and Kennel - Fines and Forfeitures	192
Law Library - Fines and Forfeitures	1,601
Marca	
Homestead and Rollback	14,155
Ohio Public Works	
Grants	22,851
Total Nonmajor Funds	2,174,466
Total Governmental Funds	\$7,307,183

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

7 - RECEIVABLES (continued)

	<u>Amount</u>
Custodial Funds	
Motor Vehicle License and Gasoline Tax	\$1,219,419
Municipal Permissive License Tax	83,386
Library Local Government	1,350,354
Local Government	<u>637,898</u>
Total Custodial Funds	<u><u>\$3,291,057</u></u>

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

NOTE 9 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2022 represent the collection of 2021 taxes. Real property taxes received in 2022 were levied after October 1, 2021, on the assessed values as of January 1, 2021, 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 2022 represent the collection of 2021 taxes. Public utility real and tangible personal property taxes received in 2022 became a lien on December 31, 2020, were levied after October 1, 2021, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2022, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2022 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 9 - PROPERTY TAXES (continued)

The full tax rate for all County operations for the year ended December 31, 2022, was \$12.67 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2022 property tax receipts were based are as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$1,131,625,780
Public Utility Personal Property	154,407,990
Total Assessed Value	<u><u>\$1,286,033,770</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, 2022

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022, was as follows:

	Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$2,114,887	\$0	(\$11,512)	\$2,103,375
Land Improvements	11,397,369	0	0	11,397,369
Construction in Progress	1,445,044	2,772,440	(3,695,013)	522,471
Total Nondepreciable Capital Assets	14,957,300	2,772,440	(3,706,525)	14,023,215
Depreciable Capital Assets				
Buildings	36,370,271	4,120,933	(2,831,032)	37,660,172
Improvements Other than Buildings	3,024,209	0	(2,770,855)	253,354
Roads, Bridges, Culverts, and Traffic Signals	74,541,490	1,310,269	(261,171)	75,590,588
Machinery and Equipment	2,655,078	372,765	(1,659,244)	1,368,599
Vehicles	6,555,802	667,370	(2,455,970)	4,767,202
Total Depreciable Capital Assets	123,146,850	6,471,337	(9,978,272)	119,639,915
Less Accumulated Depreciation for				
Buildings	(20,073,979)	(844,447)	1,701,407	(19,217,019)
Improvements Other than Buildings	(2,729,943)	(76,548)	2,770,855	(35,636)
Roads, Bridges, Culverts, and Traffic Signals	(29,603,166)	(1,827,340)	189,786	(31,240,720)
Machinery and Equipment	(2,233,696)	(152,371)	1,654,974	(731,093)
Vehicles	(4,588,980)	(519,117)	2,452,791	(2,655,306)
Total Accumulated Depreciation	(59,229,764)	(3,419,823)	8,769,813	(53,879,774)
Total Depreciable Capital Assets, Net	63,917,086	3,051,514	(1,208,459)	65,760,141
Governmental Activities Capital Assets, Net	\$78,874,386	\$5,823,954	(\$4,914,984)	\$79,783,356
	Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Depreciable Capital Assets				
Buildings	12,883,444	952,085	0	13,835,529
Machinery and Equipment	496,949	0	(242,122)	254,827
Vehicles	450,768	0	(122,356)	328,412
Sewer Lines	3,359,713	0	0	3,359,713
Total Depreciable Capital Assets	17,190,874	952,085	(364,478)	17,778,481

(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 11 - CAPITAL ASSETS (continued)

	Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022
Business-Type Activity (continued)				
Less Accumulated Depreciation for				
Buildings	(\$9,097,077)	(\$262,789)	\$0	(\$9,359,866)
Machinery and Equipment	(413,920)	(24,013)	242,122	(195,811)
Vehicles	(249,992)	(40,107)	122,356	(167,743)
Sewer Lines	(1,378,491)	(67,194)	0	(1,445,685)
Total Accumulated Depreciation	<u>(11,139,480)</u>	<u>(394,103)</u>	<u>364,478</u>	<u>(11,169,105)</u>
Total Depreciable Capital Assets, Net	<u>6,051,394</u>	<u>557,982</u>	<u>0</u>	<u>6,609,376</u>
Business-Type Activity Capital Assets, Net	<u><u>\$6,228,962</u></u>	<u><u>\$557,982</u></u>	<u><u>\$0</u></u>	<u><u>\$6,786,944</u></u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$613,638
Judicial	19,057
Public Safety	348,191
Public Works	2,140,800
Health	208,326
Human Services	89,811
Depreciation Expense - Governmental Activities	<u><u>\$3,419,823</u></u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2022, the General Fund had an interfund receivable, in the amount of \$1,206,573; \$11,425 from the Job and Family Services Fund, \$25,205 from the Motor Vehicle Gasoline Tax Fund, \$13,778 from the Children Services Fund, \$9,408 from the Developmental Disabilities Fund, \$53,219 from the American Rescue Plan Fund, \$1,090,443 from other governmental funds, and \$3,095 from the Sewer District Fund. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

The Motor Gasoline Tax Fund had an interfund receivable, in the amount of \$17,087 from other governmental funds for services provided.

The Children Services Fund had an interfund receivable, in the amount of \$12,964; \$925 from the General Fund, \$10,633 from the Job and Family Services Fund, and \$1,406 from other governmental funds for services provided.

Other governmental funds had an interfund receivable, in the amount of \$210; \$162 from the General Fund, \$30 from the Children Services Fund, and \$18 from other governmental funds. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES (continued)

The Sewer enterprise fund had an interfund receivable, in the amount of \$233,631 from the American Rescue Plan special revenue fund for services provided.

Interfund receivables in the General Fund, in the amount of \$301,842, will not be received within one year.

NOTE 13 - RISK MANAGEMENT

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

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 2022, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022:

<u>Vendor</u>	<u>Contract Amount</u>	<u>Amount Paid as of 12/31/22</u>	<u>Outstanding Balance</u>
Central Square Technologies, LLC.	\$656,186	\$105,545	\$550,641
Equivant	337,978	0	337,978
Air Force One Inc.	258,248	182,047	76,201
MC B Paving LLC	149,720	0	149,720
Delaware Building Systems	420,107	195,516	224,591
Peterson Construction	342,999	31,351	311,648

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2023 are as follows:

General Fund	\$1,890,618
Job and Family Services Fund	779,364
Motor Vehicle Gasoline Tax Fund	1,230,485
Children Services Fund	1,493,742
Developmental Disabilities Fund	481,278
American Rescue Plan Fund	2,839,297
Other Governmental Funds	1,593,079
Total	<u><u>\$10,307,863</u></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 liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent liabilities 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

The net pension/OPEB liability (asset) represent 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) calculations are 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.

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a net pension/OPEB asset or a 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 in intergovernmental payable. 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 is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible 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 cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is 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 participants must have attained the age of 55, 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 members' contributions, vested employer contributions and investment gains or losses resulting from the members' 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 accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of 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.

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2022 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2022 Actual Contribution Rates			
Employer:			
Pension *****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

*** This rate is also determined by OPERS' Board, but is limited by 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 contributions 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 2022, the County's contractually required contribution was \$2,915,623 for the traditional plan, \$64,709 for the combined plan and \$66,681 for the member-directed plan. Of these amounts, \$473,419 is reported as an intergovernmental payable for the traditional plan, \$9,995 for the combined plan, and \$7,933 for the member-directed plan.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the County's defined benefit pension plans:

	<u>Traditional Plan</u>	<u>Combined Plan</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	0.13567554%	0.10792012%	
Prior Measurement Date	<u>0.14086480%</u>	<u>0.10805520%</u>	
Change in Proportionate Share	<u>-0.00518926%</u>	<u>-0.00013508%</u>	
Proportionate Share of the:			
Net Pension Liability	\$11,804,320	\$0	\$11,804,320
Net Pension Asset	0	425,211	425,211
Pension Expense	(2,079,674)	(11,177)	(2,090,851)

2022 pension expense for the member-directed defined contribution plan was \$66,681. The aggregate pension expense for all pension plans was a negative \$2,024,170 for 2022.

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	<u>Traditional Plan</u>	<u>Combined Plan</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$601,767	\$2,638	\$604,405
Changes of assumptions	1,476,118	21,369	1,497,487
Changes in proportion and differences between County contributions and proportionate share of contributions	211,284	11,691	222,975
County contributions subsequent to the measurement date	<u>2,915,623</u>	<u>64,709</u>	<u>2,980,332</u>
Total Deferred Outflows of Resources	<u>\$5,204,792</u>	<u>\$100,407</u>	<u>\$5,305,199</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$258,898	\$47,558	\$306,456
Net difference between projected and actual earnings on pension plan investments	14,040,811	91,159	14,131,970
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>642,125</u>	<u>1,927</u>	<u>644,052</u>
Total Deferred Inflows of Resources	<u>\$14,941,834</u>	<u>\$140,644</u>	<u>\$15,082,478</u>

\$2,980,332 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 2023. 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 <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
Year Ending December 31:			
2023	(\$2,103,724)	(\$26,062)	(\$2,129,786)
2024	(5,013,812)	(36,749)	(5,050,561)
2025	(3,301,562)	(23,457)	(3,325,019)
2026	(2,233,567)	(16,854)	(2,250,421)
2027	0	(1,124)	(1,124)
Thereafter	<u>0</u>	<u>(700)</u>	<u>(700)</u>
Total	<u>(\$12,652,665)</u>	<u>(\$104,946)</u>	<u>(\$12,757,611)</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2022

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, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2022, then 2.05 percent, simple	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, 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 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple	0.5 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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, pre-retirement mortality rates are 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. Post-retirement mortality rates are 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. Post-retirement mortality rates for disabled retirees are 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 are determined by applying the MP-2015 mortality improvement scale to all the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 15.3 percent for 2021.

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 geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLAN (continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	100.00%	4.21%

Discount Rate - The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The discount rate for the prior year was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the 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 benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan 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 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	<u>1% Decrease (5.90%)</u>	<u>Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$31,122,612	\$11,804,320	(\$4,271,066)
OPERS Combined Plan	(317,285)	(425,211)	(509,383)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 pension 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 post-employment 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 pension and the combined 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 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.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

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 balance.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became 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 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 Post Employment Benefit (OPEB) as described in GASB Statement 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. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 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 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 plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 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 determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. 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 in the member-directed plan for 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$20,537 for 2022. Of this amount, \$3,173 is reported as an intergovernmental payable.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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 plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportion of the Net OPEB Asset:	
Current Measurement Date	0.13194104%
Prior Measurement Date	0.13712800%
Change in Proportionate Share	-0.00518696%
Proportionate Share of the Net OPEB Asset	\$4,132,593
OPEB Expense	(\$3,457,769)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Changes in proportion and differences between County contributions and proportionate share of contributions	138,924
County contributions subsequent to the measurement date	20,537
Total Deferred Outflows of Resources	\$159,461
Deferred Inflows of Resources	
Differences between expected and actual experience	\$626,851
Changes of assumptions	1,672,828
Net difference between projected and actual earnings on OPEB plan investments	1,970,130
Changes in proportion and differences between County contributions and proportionate share of contributions	87,270
Total Deferred Inflows of Resources	\$4,357,079

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

\$20,537 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or an increase of the net OPEB asset in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS
2023	(\$2,558,960)
2024	(945,791)
2025	(430,463)
2026	(282,941)
Total	(\$4,218,155)

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

	December 31, 2021	December 31, 2020
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent	3.25 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.5 percent, initial	8.5 percent, initial
	3.50 percent, ultimate in 2034	3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, pre-retirement mortality rates are 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. Post-retirement mortality rates are 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. Post-retirement mortality rates for disabled retirees are 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 are determined by applying the MP-2015 mortality improvement scale to all the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 14.3 percent for 2021.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The 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 rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	100.00%	3.45%

Discount Rate - A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. 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 20-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 an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 1.84 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 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 (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	\$2,430,354	\$4,132,593	\$5,545,482

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 liability. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLAN (continued)

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 2022 is 5.50 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 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 3.50 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	\$4,177,253	\$4,132,593	\$4,079,617

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

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

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

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

B. Health Care Benefits

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 Influent Pump House Rehabilitation	2022	0	97,723
Sd #7 Digester and Grit Renovations	2020	0	126,010
Fountain Place Wastewater Treatment Plant	2015	0	75,271
WWTP Sd #7	2017	0	48,188
Influent Screen Replacement	2016	0	60,812
University Drive	2010	0	116,217

The County's long-term obligations activity for the year ended December 31, 2022, was as follows:

	<u>Balance 12/31/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2022</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
General Obligation Bonds					
2016 Various Purpose					
Refunding	\$3,485,000	\$0	\$450,000	\$3,035,000	\$465,000
Bond Premium	337,924	0	42,549	295,375	0
Courthouse Improvement	925,000	0	45,000	880,000	50,000
Various Purpose Bonds	2,335,000	0	155,000	2,180,000	160,000
Total General Obligation Bonds	7,082,924	0	692,549	6,390,375	675,000
Loan from Direct Borrowings					
Ohio Public Works Commission	58,109	0	5,811	52,298	5,811
Net Pension Liability	20,337,536	0	8,839,820	11,497,716	0
Compensated Absences	2,057,404	1,217,265	897,402	2,377,267	698,812
Total Governmental Activities	\$29,535,973	\$1,217,265	\$10,435,582	\$20,317,656	\$1,379,623

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

	Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022	Due Within One Year
<u>Business-Type Activity</u>					
General Obligation Bonds					
2016 Various Purpose					
Refunding	\$495,000	\$0	\$160,000	\$335,000	\$165,000
Bond Premium	35,009	0	11,316	23,693	0
Total General Obligation Bonds	530,009	0	171,316	358,693	165,000
Loan from Direct Borrowings					
Ohio Public Works Commission	253,343	97,723	17,614	333,452	8,807
Net Pension Liability	521,474	0	214,870	306,604	0
Compensated Absences	55,397	41,703	42,953	54,147	33,226
Total Business-Type Activity	<u>\$1,360,223</u>	<u>\$139,426</u>	<u>\$446,753</u>	<u>\$1,052,896</u>	<u>\$207,033</u>

2016 Various Purpose Refunding General Obligation Bonds

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

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

For the general obligation bonds, \$880,000 of the outstanding balance, \$77,202 related premium, and \$34,072 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
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
2028	70,000		

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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

2013 Various Purpose General Obligation Bonds

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

The term bonds maturing on December 1, 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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, \$345,000 of the outstanding balance was for items that were not capitalized.

Ohio Public Works Commission Loans

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

The loans issued for sewer improvements are payable solely from the gross revenues of the Sewer District enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loans is \$333,452, payable through January 2038. For the current year, principal paid and total net revenues were \$17,614 and \$664,609, respectively.

For the OPWC loans, \$42,569 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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, Child Support Enforcement, Real Estate Assessment, North Central Ohio Rehabilitation Center, Marmet Trust, Prison Reduction, Jail Reduction, Felony Delinquent Care and Custody, Web Check, Concealed Weapon Law, Justice Reinvestment, Dog and Kennel, Delinquent Real Estate Tax Assessment, Family Court Programs, Specialized Docket, Litter Control and Recycling, and Law Library special revenue funds and the Sewer District enterprise fund.

Compensated Absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, Child Support Enforcement, Real Estate Assessment, North Central Ohio Rehabilitation Center, Prison Reduction, Jail Reduction, Felony Delinquent Care and Custody, Web Check, Justice Reinvestment, Dog and Kennel, Delinquent Real Estate Tax Assessment, Family Court Programs, 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 \$27,339,400 at December 31, 2022.

The Main Pump Housing Rehabilitation project funded by OPWC loans have not been completed. Amortization schedules for the repayment of this loan will not be available until the project is complete and, therefore, are not included in the following schedule.

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
	Principal	Interest	From Direct Borrowing
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	495,000	134,625	5,811
2028-2032	2,200,000	366,987	23,243
2033-2035	540,000	41,925	0
	<u>\$6,095,000</u>	<u>\$1,370,512</u>	<u>\$52,298</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 18 - LONG-TERM OBLIGATIONS (continued)

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

Year	General Obligation Bonds		OPWC Loan
	Principal	Interest	From Direct Borrowing
2023	\$165,000	\$13,400	\$8,807
2024	170,000	6,800	17,615
2025	0	0	17,613
2026	0	0	17,616
2027	0	0	17,613
2028-2032	0	0	88,071
2033-2037	0	0	65,983
2038	0	0	2,411
	<u>\$335,000</u>	<u>\$20,200</u>	<u>\$235,729</u>

Conduit Debt

To further economic development in the County, the County has issued bonds that provide capital financing to private-sector entities for the acquisition and construction of industrial and commercial facilities. The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage or promissory note. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the City for any of those bonds. At December 31, 2022, the bonds have an aggregate outstanding principal amount payable of \$106,786,814.

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 \$496 for pension.

During 2022, the General Fund made transfers to the Job and Family Services special revenue fund and other governmental funds, in the amount of \$164,969 and \$3,857,964, respectively, to subsidize various programs in other funds and to make debt payments when due.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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.

<u>Fund Balance</u>	<u>General</u>	<u>Job and Family Services</u>	<u>Motor Vehicle Gasoline Tax</u>
Nonspendable for			
Intefund Loans	\$301,842	\$0	\$0
Prepaid Items	165,730	0	0
Unclaimed Moneys	561,444	0	0
Total Nonspendable	<u>1,029,016</u>	<u>0</u>	<u>0</u>
Restricted for			
Job and Family Services			
Operations	0	839,282	0
Road, Bridge, and Ditch			
Repair/Improvement	0	0	7,346,598
Total Restricted	<u>0</u>	<u>839,282</u>	<u>7,346,598</u>
Assigned for			
Document Recording	193,003	0	0
Projected Budget Shortage	3,487,174	0	0
Sheriff Operations	85,637	0	0
Underground Storage	8,250	0	0
Unpaid Obligations	1,554,626	0	0
Vehicle Titling	1,051,947	0	0
Total Assigned	<u>6,380,637</u>	<u>0</u>	<u>0</u>
Unassigned	<u>7,448,511</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$14,858,164</u>	<u>\$839,282</u>	<u>\$7,346,598</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 20 - FUND BALANCE (continued)

<u>Fund Balance</u>	<u>Children Services</u>	<u>Developmental Disabilities</u>	<u>Other Governmental</u>
Restricted for			
Capital Improvements	\$0	\$0	\$37,466
Child Support Enforcement	0	0	2,112,007
Children Services Operations	6,464,855	0	0
Court Operations	0	0	848,567
Delinquent Tax Collections	0	0	147,810
Developmental Disabilities Operations	0	10,449,344	92,019
Dog and Kennel Operations	0	0	61,502
Domestic Shelter	0	0	1
E911 Operations	0	0	233,740
Economic Development	0	0	9,196
Juvenile Detention Operations	0	0	209,200
Litter Control	0	0	11,778
Mental Health	0	0	48,621
Probation Activities	0	0	1,081,349
Prosecutor Operations	0	0	51,524
Real Estate Assessment	0	0	748,451
Road, Bridge, and Ditch Repair/Maintenance	0	0	1,792,425
Senior Citizens	0	0	38,897
Shruff Operations	0	0	1,077,603
Voter Registration	0	0	6,715
Total Restricted	<u>6,464,855</u>	<u>10,449,344</u>	<u>8,608,871</u>
Assigned for			
Capital Improvements	0	0	2,491,717
Debt Service	0	0	283,556
Total Assigned	<u>0</u>	<u>0</u>	<u>2,775,273</u>
Unassigned (Deficit)	<u>0</u>	<u>0</u>	<u>(23,764)</u>
Total Fund Balance	<u><u>\$6,464,855</u></u>	<u><u>\$10,449,344</u></u>	<u><u>\$11,360,380</u></u>

The County has established a General Fund budget stabilization arrangement by resolution pursuant to Ohio Revised Code Section 5705.13 to stabilize against cyclical changes in revenues. The stabilization arrangement does not meet the criteria to be classified as restricted or committed. The County did not identify any requirements for additions to the stabilization amount or conditions under which amounts can be spent other than upon approval by the County Commissioners. The balance in the reserve at December 31, 2022, was \$1,000,000.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 2022, the County contributed tax revenues of \$937,809 which represents 17 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, 2022. 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, 2022

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 2022, \$60,000 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 2022, 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 2022, 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, 2022

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, 2022

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, 2022, to December 31, 2022, 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, 2022

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 ended in April 2023. During 2022, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

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 Nine Years (1)

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.13567554%	0.14086480%	0.13630739%	0.13964400%
County's Proportionate Share of the Net Pension Liability	\$11,804,320	\$20,859,010	\$26,942,078	\$38,245,661
County's Covered Payroll	\$19,796,880	\$18,897,798	\$18,723,067	\$18,479,568
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	59.63%	110.38%	143.90%	206.96%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%

(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

2018	2017	2016	2015	2014
0.14270499%	0.14465400%	0.14666400%	0.14324600%	0.14324600%
\$22,387,648	\$32,848,464	\$25,404,053	\$17,277,068	\$16,886,837
\$18,310,633	\$18,189,908	\$18,024,804	\$17,140,420	\$17,245,135
122.27%	180.59%	140.94%	100.80%	97.92%
84.66%	77.25%	81.08%	86.45%	86.36%

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

	2022	2021	2020	2019
County's Proportion of the Net Pension Asset	0.10792012%	0.10805520%	0.10704658%	0.11773680%
County's Proportionate Share of the Net Pension Asset	\$425,211	\$311,913	\$223,219	\$131,657
County's Covered Payroll	\$511,171	\$470,250	\$482,557	\$507,264
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-83.18%	-66.33%	-46.26%	-25.95%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	169.88%	157.67%	145.28%	126.64%

(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

2018

0.11621394%

\$158,205

\$472,823

-33.46%

137.28%

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 Six Years (1)

	2022	2021	2020	2019
County's Proportion of the Net OPEB Liability (Asset)	0.13194104%	0.13712800%	0.13288432%	0.13591280%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$4,132,593)	(\$2,443,045)	\$18,354,777	\$17,719,821
County's Covered Payroll	\$20,720,426	\$19,789,698	\$19,636,749	\$19,344,232
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	-19.94%	-12.35%	93.47%	91.60%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	115.57%	47.80%	46.33%

(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

2018	2017
0.13940910%	0.13940000%
\$15,138,801	\$14,079,874
\$19,212,156	\$19,104,241
78.80%	73.70%
54.14%	54.04%

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

	2022	2021	2020	2019
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$2,915,623	\$2,854,595	\$2,728,210	\$2,700,766
Contributions in Relation to the Contractually Required Contribution	<u>(2,915,623)</u>	<u>(2,854,595)</u>	<u>(2,728,210)</u>	<u>(2,700,766)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$20,232,795	\$19,796,880	\$18,897,798	\$18,723,067
Contributions as a Percentage of Covered Payroll	<u>14.41%</u>	<u>14.42%</u>	<u>14.44%</u>	<u>14.42%</u>
Net Pension Liability - Combined Plan				
Contractually Required Contribution	\$64,709	\$71,564	\$65,835	\$67,558
Contributions in Relation to the Contractually Required Contribution	<u>(64,709)</u>	<u>(71,564)</u>	<u>(65,835)</u>	<u>(67,558)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$462,207	\$511,171	\$470,250	\$482,557
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (1)				
Contractually Required Contribution	\$20,537	\$16,495	\$16,866	\$17,245
Contributions in Relation to the Contractually Required Contribution	<u>(20,537)</u>	<u>(16,495)</u>	<u>(16,866)</u>	<u>(17,245)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (2)	\$21,208,427	\$20,720,426	\$19,789,698	\$19,636,749
OPEB Contributions as a Percentage of Covered Payroll	<u>0.10%</u>	<u>0.08%</u>	<u>0.09%</u>	<u>0.09%</u>

(1) 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.

(2) 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

2018	2017	2016	2015	2014	2013
\$2,660,622	\$2,449,680	\$2,244,909	\$2,218,335	\$2,110,103	\$2,299,084
(2,660,622)	(2,449,680)	(2,244,909)	(2,218,335)	(2,110,103)	(2,299,084)
\$0	\$0	\$0	\$0	\$0	\$0
\$18,479,568	\$18,310,633	\$18,189,808	\$18,024,804	\$17,140,420	\$17,245,135
14.40%	13.38%	12.34%	12.31%	12.31%	13.33%
\$71,017	\$61,467	\$61,201	\$68,703	\$62,110	\$54,783
(71,017)	(61,467)	(61,201)	(68,703)	(62,110)	(54,783)
\$0	\$0	\$0	\$0	\$0	\$0
\$507,264	\$472,823	\$510,008	\$572,525	\$517,583	\$421,408
14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
\$14,296	\$204,983	\$390,173			
(14,296)	(204,983)	(390,173)			
\$0	\$0	\$0			
\$19,344,232	\$19,212,156	\$19,104,241			
0.07%	1.07%	2.04%			

Marion County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2022

Changes in Assumptions - OPERS Pension - Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	<u>2022</u>	<u>2019 through 2021</u>	<u>2018 and 2017</u>	<u>2016 and prior</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage 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 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Marion County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2022

Amounts reported beginning in 2017 use pre-retirement mortality rates are 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. Post-retirement mortality rates are 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. Post-retirement mortality rates for disabled retirees are 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 are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 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

	<u>2022</u>	<u>2019 through 2021</u>	<u>2018</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

For 2022, 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

Marion County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2022

Changes in Assumptions - OPERS OPEB

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Benefit Terms - OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Marion County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

Marmet Trust Fund	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	Federal Emergency Management Agency Grant Fund
DWI Education Fund	NG911 Implementation Grant 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	OneOhio Opioid Settlement 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, 2022

	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	\$7,156,361	\$283,556	\$5,619,217	\$13,059,134
Cash and Cash Equivalents in Segregated Accounts	9,924	0	0	9,924
Accounts Receivable	3,979	0	0	3,979
Due from Other Governments	2,137,460	0	37,006	2,174,466
Interfund Receivable	210	0	0	210
Property Taxes Receivable	1,914,471	0	353,193	2,267,664
Payment in Lieu of Taxes Receivable	0	0	822,275	822,275
Special Assessments Receivable	72,759	0	57,092	129,851
Leases Receivable	0	0	176,335	176,335
Total Assets	<u>\$11,295,164</u>	<u>\$283,556</u>	<u>\$7,065,118</u>	<u>\$18,643,838</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$145,329	\$0	\$0	\$145,329
Accounts Payable	140,338	0	175,232	315,570
Contracts Payable	57,078	0	257,308	314,386
Due to Other Governments	79,269	0	22,851	102,120
Interfund Payable	104,995	0	1,003,959	1,108,954
Retainage Payable	0	0	30,076	30,076
Accrued Interest Payable	0	0	6,307	6,307
Total Liabilities	<u>527,009</u>	<u>0</u>	<u>1,495,733</u>	<u>2,022,742</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	1,758,042	0	328,339	2,086,381
Payment in Lieu of Taxes	0	0	822,275	822,275
Leases	0	0	176,335	176,335
Unavailable Revenue	2,058,106	0	117,619	2,175,725
Total Deferred Inflows of Resources	<u>3,816,148</u>	<u>0</u>	<u>1,444,568</u>	<u>5,260,716</u>
<u>Fund Balances</u>				
Restricted	6,954,104	0	1,654,767	8,608,871
Assigned	0	283,556	2,491,717	2,775,273
Unassigned (Deficit)	(2,097)	0	(21,667)	(23,764)
Total Fund Balances	<u>6,952,007</u>	<u>283,556</u>	<u>4,124,817</u>	<u>11,360,380</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$11,295,164</u>	<u>\$283,556</u>	<u>\$7,065,118</u>	<u>\$18,643,838</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	Child Support Enforcement	Senior Services	Real Estate Assessment	Mental Health
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,991,619	\$38,897	\$771,599	\$48,621
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	11	0
Due from Other Governments	161,332	41,878	0	52,348
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	850,876	0	1,063,595
Special Assessments Receivable	0	0	0	0
Total Assets	\$2,152,951	\$931,651	\$771,610	\$1,164,564
<u>Liabilities</u>				
Accrued Wages Payable	\$19,271	\$0	\$15,336	\$0
Accounts Payable	521	0	957	0
Contracts Payable	0	0	0	0
Due to Other Governments	11,113	0	7,892	0
Interfund Payable	7,774	0	1,756	0
Total Liabilities	38,679	0	25,941	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	781,352	0	976,690
Unavailable Revenue	2,265	111,402	0	139,253
Total Deferred Inflows of Resources	2,265	892,754	0	1,115,943
<u>Fund Balances</u>				
Restricted	2,112,007	38,897	745,669	48,621
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	2,112,007	38,897	745,669	48,621
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$2,152,951	\$931,651	\$771,610	\$1,164,564

North Central Ohio Rehabilitation Center	Other Public Safety	Other	Total
\$318,552	\$2,385,619	\$1,601,454	\$7,156,361
0	9,924	0	9,924
0	0	3,968	3,979
918,879	961,230	1,793	2,137,460
0	84	126	210
0	0	0	1,914,471
0	0	72,759	72,759
<u>\$1,237,431</u>	<u>\$3,356,857</u>	<u>\$1,680,100</u>	<u>\$11,295,164</u>
\$52,528	\$38,547	\$19,647	\$145,329
15,394	38,055	85,411	140,338
0	0	57,078	57,078
29,066	21,542	9,656	79,269
12,364	6,291	76,810	104,995
<u>109,352</u>	<u>104,435</u>	<u>248,602</u>	<u>527,009</u>
0	0	0	1,758,042
918,879	813,548	72,759	2,058,106
<u>918,879</u>	<u>813,548</u>	<u>72,759</u>	<u>3,816,148</u>
209,200	2,440,971	1,358,739	6,954,104
0	(2,097)	0	(2,097)
<u>209,200</u>	<u>2,438,874</u>	<u>1,358,739</u>	<u>6,952,007</u>
<u>\$1,237,431</u>	<u>\$3,356,857</u>	<u>\$1,680,100</u>	<u>\$11,295,164</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$2,953,943	\$638,599	\$92,409	\$28,823	\$756,294
Due from Other Governments	0	0	14,155	0	22,851
Property Taxes Receivable	0	0	353,193	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	57,092	0	0	0
Leases Receivable	176,335	0	0	0	0
Total Assets	<u>\$3,130,278</u>	<u>\$695,691</u>	<u>\$459,757</u>	<u>\$28,823</u>	<u>\$779,145</u>
<u>Liabilities</u>					
Accounts Payable	\$174,842	\$0	\$390	\$0	\$0
Contracts Payable	257,308	0	0	0	0
Due to Other Governments	0	0	0	0	22,851
Interfund Payable	0	653,959	0	0	350,000
Retainage Payable	30,076	0	0	0	0
Accrued Interest Payable	0	6,307	0	0	0
Total Liabilities	<u>462,226</u>	<u>660,266</u>	<u>390</u>	<u>0</u>	<u>372,851</u>
<u>Deferred Inflows of Resources</u>					
Property Taxes	0	0	328,339	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Leases	176,335	0	0	0	0
Unavailable Revenue	0	57,092	39,009	0	21,518
Total Deferred Inflows of Resources	<u>176,335</u>	<u>57,092</u>	<u>367,348</u>	<u>0</u>	<u>21,518</u>
<u>Fund Balances</u>					
Restricted	0	0	92,019	28,823	384,776
Assigned	2,491,717	0	0	0	0
Unassigned (Deficit)	0	(21,667)	0	0	0
Total Fund Balances (Deficit)	<u>2,491,717</u>	<u>(21,667)</u>	<u>92,019</u>	<u>28,823</u>	<u>384,776</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$3,130,278</u>	<u>\$695,691</u>	<u>\$459,757</u>	<u>\$28,823</u>	<u>\$779,145</u>

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$13,765	\$37,466	\$1,097,918	\$5,619,217
0	0	0	37,006
0	0	0	353,193
0	0	822,275	822,275
0	0	0	57,092
0	0	0	176,335
<u>\$13,765</u>	<u>\$37,466</u>	<u>\$1,920,193</u>	<u>\$7,065,118</u>
\$0	\$0	\$0	\$175,232
0	0	0	257,308
0	0	0	22,851
0	0	0	1,003,959
0	0	0	30,076
0	0	0	6,307
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,495,733</u>
0	0	0	328,339
0	0	822,275	822,275
0	0	0	176,335
0	0	0	117,619
<u>0</u>	<u>0</u>	<u>822,275</u>	<u>1,444,568</u>
13,765	37,466	1,097,918	1,654,767
0	0	0	2,491,717
0	0	0	(21,667)
<u>13,765</u>	<u>37,466</u>	<u>1,097,918</u>	<u>4,124,817</u>
<u>\$13,765</u>	<u>\$37,466</u>	<u>\$1,920,193</u>	<u>\$7,065,118</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, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,688,055	\$0	\$314,383	\$2,002,438
Payment in Lieu of Taxes	0	138,815	553,014	691,829
Special Assessments	75,444	0	184,375	259,819
Charges for Services	1,565,528	0	0	1,565,528
Licenses and Permits	152,567	0	0	152,567
Fines, Forfeitures, and Settlements	212,298	0	0	212,298
Intergovernmental	6,261,972	0	958,841	7,220,813
Investment Earnings and Other Interest	564	0	11,849	12,413
Lease	0	0	30,708	30,708
Other	464,982	25,560	141,791	632,333
Total Revenues	10,421,410	164,375	2,194,961	12,780,746
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	1,182,415	50,706	0	1,233,121
Judicial	570,947	0	0	570,947
Public Safety	3,802,442	0	0	3,802,442
Public Works	1,470,941	0	725,507	2,196,448
Health	1,307,167	0	2,199,362	3,506,529
Human Services	1,743,806	0	0	1,743,806
Capital Outlay	0	0	2,360,107	2,360,107
Debt Service				
Principal Retirement	0	540,000	115,811	655,811
Interest and Fiscal Charges	0	214,088	62,147	276,235
Total Expenditures	10,077,718	804,794	5,462,934	16,345,446
Excess of Revenues Over (Under) Expenditures	343,692	(640,419)	(3,267,973)	(3,564,700)
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	500,100	500,100
Transfers - In	119,752	726,253	3,011,959	3,857,964
Total Other Financing Sources	119,752	726,253	3,512,059	4,358,064
Changes in Fund Balances	463,444	85,834	244,086	793,364
Fund Balances Beginning of Year	6,488,563	197,722	3,880,731	10,567,016
Fund Balances End of Year	\$6,952,007	\$283,556	\$4,124,817	\$11,360,380

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	Child Support Enforcement	Senior Services	Real Estate Assessment	Mental Health
<u>Revenues</u>				
Property Taxes	\$0	\$750,246	\$0	\$937,809
Special Assessments	0	0	0	0
Charges for Services	0	0	781,368	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures, and Settlements	0	0	0	0
Intergovernmental	1,271,931	88,508	0	110,634
Investment Earnings and Other Interest	0	0	0	0
Other	2,678	0	35,997	0
Total Revenues	<u>1,274,609</u>	<u>838,754</u>	<u>817,365</u>	<u>1,048,443</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	827,110	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	1,048,011
Human Services	905,397	838,409	0	0
Total Expenditures	<u>905,397</u>	<u>838,409</u>	<u>827,110</u>	<u>1,048,011</u>
Excess of Revenues Over (Under) Expenditures	369,212	345	(9,745)	432
<u>Other Financing Sources</u>				
Transfers - In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	369,212	345	(9,745)	432
Fund Balances Beginning of Year	<u>1,742,795</u>	<u>38,552</u>	<u>755,414</u>	<u>48,189</u>
Fund Balances End of Year	<u><u>\$2,112,007</u></u>	<u><u>\$38,897</u></u>	<u><u>\$745,669</u></u>	<u><u>\$48,621</u></u>

North Central Ohio Rehabilitation Center	Other Public Safety	Other	Total
\$0	\$0	\$0	\$1,688,055
0	0	75,444	75,444
0	202,639	581,521	1,565,528
0	0	152,567	152,567
0	69,833	142,465	212,298
1,542,311	1,534,393	1,714,195	6,261,972
0	340	224	564
4,441	188,218	233,648	464,982
<u>1,546,752</u>	<u>1,995,423</u>	<u>2,900,064</u>	<u>10,421,410</u>
0	0	355,305	1,182,415
0	0	570,947	570,947
1,818,085	1,984,357	0	3,802,442
0	0	1,470,941	1,470,941
0	0	259,156	1,307,167
0	0	0	1,743,806
<u>1,818,085</u>	<u>1,984,357</u>	<u>2,656,349</u>	<u>10,077,718</u>
(271,333)	11,066	243,715	343,692
0	33,952	85,800	119,752
(271,333)	45,018	329,515	463,444
480,533	2,393,856	1,029,224	6,488,563
<u>\$209,200</u>	<u>\$2,438,874</u>	<u>\$1,358,739</u>	<u>\$6,952,007</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Revenues</u>					
Property Taxes	\$0	\$0	\$314,383	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Special Assessments	0	184,375	0	0	0
Intergovernmental	14,611	0	29,924	0	914,306
Investment Earnings and Other Interest	11,849	0	0	0	0
Lease	30,708	0	0	0	0
Other	12,908	0	128,883	0	0
Total Revenues	70,076	184,375	473,190	0	914,306
<u>Expenditures</u>					
Current					
Public Works	0	334,032	0	0	131,736
Health	0	0	2,199,362	0	0
Capital Outlay	2,360,107	0	0	0	0
Debt Service					
Principal Retirement	0	0	0	5,811	0
Interest and Fiscal Charges	0	7,335	0	0	0
Total Expenditures	2,360,107	341,367	2,199,362	5,811	131,736
Excess of Revenues Over (Under) Expenditures	(2,290,031)	(156,992)	(1,726,172)	(5,811)	782,570
<u>Other Financing Sources</u>					
Sale of Capital Assets	0	0	500,100	0	0
Transfers - In	2,970,984	40,975	0	0	0
Total Other Financing Sources	2,970,984	40,975	500,100	0	0
Changes in Fund Balances	680,953	(116,017)	(1,226,072)	(5,811)	782,570
Fund Balances (Deficit) Beginning of Year	1,810,764	94,350	1,318,091	34,634	(397,794)
Fund Balances (Deficit) End of Year	\$2,491,717	(\$21,667)	\$92,019	\$28,823	\$384,776

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$0	\$0	\$0	\$314,383
0	0	553,014	553,014
0	0	0	184,375
0	0	0	958,841
0	0	0	11,849
0	0	0	30,708
0	0	0	141,791
0	0	553,014	2,194,961
0	0	259,739	725,507
0	0	0	2,199,362
0	0	0	2,360,107
0	0	110,000	115,811
0	0	54,812	62,147
0	0	424,551	5,462,934
0	0	128,463	(3,267,973)
0	0	0	500,100
0	0	0	3,011,959
0	0	0	3,512,059
0	0	128,463	244,086
13,765	37,466	969,455	3,880,731
\$13,765	\$37,466	\$1,097,918	\$4,124,817

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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 liabilities reported in the custodial funds represent amounts where no further action is needed to release the assets. The following is a description of the County's custodial funds.

Custodial Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Marion County, Ohio
Combining Statements - Fiduciary Funds

Custodial Funds (continued)

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

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

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

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

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	Sheriff Sales	County Court	Undivided Tax	Regional Planning Commission
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$3,327,932	\$149,563
Cash and Cash Equivalents in Segregated Accounts	75,913	803,008	0	0
Due from Other Governments	0	0	3,291,057	0
Property Taxes Receivable	0	0	55,960,864	0
Special Assessments Receivable	0	0	3,831,490	0
Total Assets	75,913	803,008	66,411,343	149,563
<u>Liabilities</u>				
Due to Other Governments	0	0	3,327,932	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	51,569,973	0
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$75,913</u>	<u>\$803,008</u>	<u>\$11,513,438</u>	<u>\$149,563</u>

(continued)

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2022

	Soil and Water	Board of Health	Emergency Planning	Family and Children First
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$123,479	\$1,286,851	\$47,576	\$290,186
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	123,479	1,286,851	47,576	290,186
<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	\$123,479	\$1,286,851	\$47,576	\$290,186
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Park District	Marion-Crawford Mental Health Board	Marion-Hardin Corrections Commission	Sewer Billing Collections	Port Authority	Housing Trust	Clearwater Council of Government
\$88,479	\$7,795,375	\$711,904	\$37,426	\$11,211	\$60,306	\$175,315
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
88,479	7,795,375	711,904	37,426	11,211	60,306	175,315
0	0	0	37,426	0	60,306	175,315
0	0	0	0	0	0	0
<u>\$88,479</u>	<u>\$7,795,375</u>	<u>\$711,904</u>	<u>\$0</u>	<u>\$11,211</u>	<u>\$0</u>	<u>\$0</u>

(continued)

Marion County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2022

	Sex Offender Registration	Disaster Services	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$100	\$71,552	\$14,177,255
Cash and Cash Equivalents in Segregated Accounts	0	0	878,921
Due from Other Governments	0	0	3,291,057
Property Taxes Receivable	0	0	55,960,864
Special Assessments Receivable	0	0	3,831,490
	100	71,552	78,139,587
<u>Liabilities</u>			
Due to Other Governments	100	0	3,601,079
<u>Deferred Inflows of Resources</u>			
Property Taxes	0	0	51,569,973
	0	0	51,569,973
<u>Net Position</u>			
Restricted for Individuals, Organizations, and Other Governments	\$0	\$71,552	\$22,968,535
	\$0	\$71,552	\$22,968,535

Marion County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022

	Sheriff Sales	County Court	Undivided Tax	Regional Planning Commission
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$7,055,688	\$0
Amounts Received as Fiscal Agent	0	0	0	338,773
Amounts Received for Individuals	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	9,839,960	0	0
Fines and Forfeitures for Other Governments	0	165,330	0	0
Property Tax Collections for Other Governments	0	0	42,630,156	0
Special Assessments Collections for Other Governments	0	0	1,876,901	0
Sheriff Sales Collections for Others	442,252	0	0	0
Total Additions	442,252	10,005,290	51,562,745	338,773
<u>Deductions</u>				
Distributions of State Funds to Other Governments	0	0	6,935,572	0
Distributions as Fiscal Agent	0	0	0	315,721
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	9,914,304	0	0
Fines and Forfeitures Distributions to Other Governments	0	192,223	0	0
Property Tax Distributions to Other Governments	0	0	45,823,544	0
Special Assessments Distributions to Other Governments	0	0	1,701,635	0
Sheriff Sales Distributions to Others	436,334	0	0	0
Total Deductions	436,334	10,106,527	54,460,751	315,721
Net Increase (Decrease) in Fiduciary Net Position	5,918	(101,237)	(2,898,006)	23,052
Net Position Beginning of Year	69,995	904,245	14,411,444	126,511
Net Position End of Year	\$75,913	\$803,008	\$11,513,438	\$149,563

(continued)

Marion County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
For the Year Ended December 31, 2022

	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	189,855	3,792,386	25,701	343,859
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	189,855	3,792,386	25,701	343,859
<u>Deductions</u>				
Distributions of State Funds to Other Governments	0	0	0	0
Distributions as Fiscal Agent	179,517	4,033,119	16,596	358,900
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	179,517	4,033,119	16,596	358,900
Net Increase (Decrease) in Fiduciary Net Position	10,338	(240,733)	9,105	(15,041)
Net Position Beginning of Year	113,141	1,527,584	38,471	305,227
Net Position End of Year	\$123,479	\$1,286,851	\$47,576	\$290,186

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
81	5,523,532	5,599,773	0	0	0	0
0	0	0	0	0	0	0
0	0	0	450,249	285	0	269,477
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
81	5,523,532	5,599,773	450,249	285	0	269,477
0	0	0	0	0	0	0
1,191	3,868,363	5,442,455	0	0	100	0
0	0	0	0	0	0	0
0	0	0	450,249	285	0	269,477
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,191	3,868,363	5,442,455	450,249	285	100	269,477
(1,110)	1,655,169	157,318	0	0	(100)	0
89,589	6,140,206	554,586	0	0	11,311	0
\$88,479	\$7,795,375	\$711,904	\$0	\$0	\$11,211	\$0

(continued)

Marion County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
For the Year Ended December 31, 2022

	Clearwater Council of Government	Sex Offender Registration	Disaster Services	Total
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$7,055,688
Amounts Received as Fiscal Agent	0	0	127,308	15,941,268
Amounts Received for Individuals	1,501,032	0	0	1,501,032
Licenses, Permits, and Fees for Other Governments	0	325	0	10,560,296
Fines and Forfeitures for Other Governments	0	0	0	165,330
Property Tax Collections for Other Governments	0	0	0	42,630,156
Special Assessments Collections for Other Governments	0	0	0	1,876,901
Sheriff Sales Collections for Others	0	0	0	442,252
Total Additions	1,501,032	325	127,308	80,172,923
<u>Deductions</u>				
Distributions of State Funds to Other Governments	0	0	0	6,935,572
Distributions as Fiscal Agent	0	0	104,005	14,319,967
Distributions to Individuals	1,501,032	0	0	1,501,032
Licenses, Permits, and Fees Distributions to Other Governments	0	325	0	10,634,640
Fines and Forfeitures Distributions to Other Governments	0	0	0	192,223
Property Tax Distributions to Other Governments	0	0	0	45,823,544
Special Assessments Distributions to Other Governments	0	0	0	1,701,635
Sheriff Sales Distributions to Others	0	0	0	436,334
Total Deductions	1,501,032	325	104,005	81,544,947
Net Increase (Decrease) in Fiduciary Net Position	0	0	23,303	(1,372,024)
Net Position Beginning of Year	0	0	48,249	24,340,559
Net Position End of Year	\$0	\$0	\$71,552	\$22,968,535

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,559,000	\$2,667,084	\$2,668,863	\$1,779
Sales Taxes	12,500,000	12,500,000	14,779,871	2,279,871
Charges for Services	3,827,519	3,827,519	4,020,223	192,704
Licenses and Permits	3,200	3,200	3,658	458
Fines and Forfeitures	178,918	178,918	162,660	(16,258)
Intergovernmental	3,123,518	3,369,633	3,882,855	513,222
Interest	350,750	350,750	410,349	59,599
Other	694,140	1,409,702	1,526,440	116,738
Total Revenues	23,237,045	24,306,806	27,454,919	3,148,113
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	354,387	357,487	327,452	30,035
Fringe Benefits	89,753	89,793	84,459	5,334
Materials and Supplies	4,273	3,933	3,859	74
Contractual Services	3,100	29,997	29,865	132
Capital Outlay	0	361	361	0
Other	11,250	44,689	44,481	208
Total County Commissioners	462,763	526,260	490,477	35,783
Auditor				
Personal Services	378,065	381,464	375,861	5,603
Fringe Benefits	128,411	128,452	110,587	17,865
Materials and Supplies	7,446	7,446	6,449	997
Contractual Services	100	100	0	100
Other	27,163	227,001	217,753	9,248
Total Auditor	541,185	744,463	710,650	33,813
Treasurer				
Personal Services	196,028	198,915	192,755	6,160
Fringe Benefits	75,676	79,814	77,050	2,764
Materials and Supplies	23,080	23,080	23,074	6
Contractual Services	1,767	1,767	1,062	705
Capital Outlay	1,763	1,763	1,751	12
Other	5,013	5,013	4,587	426
Total Treasurer	303,327	310,352	300,279	10,073
Prosecutor				
Personal Services	921,992	965,425	895,985	69,440
Fringe Benefits	324,735	339,537	263,056	76,481
Materials and Supplies	6,398	6,398	5,247	1,151
Contractual Services	39,442	39,442	37,936	1,506
Other	84,019	84,019	41,462	42,557
Total Prosecutor	1,376,586	1,434,821	1,243,686	191,135

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Data Processing Board				
Personal Services	\$153,629	\$172,829	\$168,552	\$4,277
Fringe Benefits	50,736	59,508	53,357	6,151
Materials and Supplies	3,491	3,491	3,302	189
Contractual Services	177,004	204,071	185,549	18,522
Other	16,583	16,583	16,583	0
Total Data Processing Board	401,443	456,482	427,343	29,139
Board of Elections				
Personal Services	285,725	317,396	308,908	8,488
Fringe Benefits	117,032	120,907	114,749	6,158
Materials and Supplies	40,609	40,609	40,450	159
Contractual Services	225,789	268,402	250,634	17,768
Capital Outlay	0	3,000	2,975	25
Other	8,523	154,640	152,308	2,332
Total Board of Elections	677,678	904,954	870,024	34,930
Maintenance and Operation				
Personal Services	189,881	189,881	183,427	6,454
Fringe Benefits	83,437	83,437	69,043	14,394
Materials and Supplies	21,000	20,777	20,130	647
Contractual Services	30,935	30,935	26,170	4,765
Capital Outlay	0	100	100	0
Other	500	500	500	0
Total Maintenance and Operation	325,753	325,630	299,370	26,260
Recorder				
Personal Services	206,118	209,268	209,268	0
Fringe Benefits	59,345	76,345	75,910	435
Materials and Supplies	1,750	1,750	1,750	0
Contractual Services	8,500	8,500	8,500	0
Other	61,840	61,840	37,407	24,433
Total Recorder	337,553	357,703	332,835	24,868
Postage				
Materials and Supplies	140,798	101,423	97,889	3,534
Contractual Services	3,076	3,076	2,596	480
Total Postage	143,874	104,499	100,485	4,014
Other Legislative and Executive				
Fringe Benefits	380,000	401,844	305,438	96,406
Materials and Supplies	21,138	21,138	17,406	3,732
Contractual Services	7,069,302	8,380,442	7,788,655	591,787
Other	197,286	3,974,103	1,484,576	2,489,527
Total Other Legislative and Executive	7,667,726	12,777,527	9,596,075	3,181,452
Total General Government - Legislative and Executive	12,237,888	17,942,691	14,371,224	3,571,467

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Court of Appeals				
Other	\$21,451	\$21,451	\$17,908	\$3,543
Common Pleas Court				
Personal Services	549,771	595,969	570,617	25,352
Fringe Benefits	204,867	244,206	210,666	33,540
Materials and Supplies	15,479	17,641	17,641	0
Contractual Services	62,628	73,928	67,818	6,110
Other	33,650	41,585	33,536	8,049
Total Common Pleas Court	866,395	973,329	900,278	73,051
Jury Commission				
Personal Services	1,884	1,884	1,884	0
Fringe Benefits	291	291	291	0
Materials and Supplies	3,488	5,138	5,138	0
Contractual Services	692	692	511	181
Other	0	50	50	0
Total Jury Commission	6,355	8,055	7,874	181
Family Court				
Personal Services	861,765	929,345	884,838	44,507
Fringe Benefits	237,524	262,321	253,156	9,165
Materials and Supplies	12,287	12,887	11,337	1,550
Contractual Services	91,637	102,407	93,896	8,511
Capital Outlay	7,566	10,255	9,577	678
Other	20,083	26,444	23,656	2,788
Total Family Court	1,230,862	1,343,659	1,276,460	67,199
Probate Court				
Personal Services	121,158	127,212	126,738	474
Fringe Benefits	38,144	39,098	38,560	538
Materials and Supplies	6,241	6,241	4,788	1,453
Contractual Services	232,906	232,032	227,668	4,364
Capital Outlay	0	874	874	0
Other	2,460	2,460	2,460	0
Total Probate Court	400,909	407,917	401,088	6,829
Clerk of Courts				
Personal Services	798,965	839,425	804,002	35,423
Fringe Benefits	474,761	508,173	380,979	127,194
Materials and Supplies	71,259	77,733	66,656	11,077
Contractual Services	73,882	72,370	64,479	7,891
Capital Outlay	2,858	9,858	7,164	2,694
Other	22,096	30,548	26,115	4,433
Total Clerk of Courts	1,443,821	1,538,107	1,349,395	188,712

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Municipal Court				
Personal Services	\$149,457	\$149,507	\$149,493	\$14
Fringe Benefits	40,946	40,946	31,313	9,633
Contractual Services	27,593	31,593	31,140	453
Other	5,925	5,875	3,522	2,353
Total Municipal Court	223,921	227,921	215,468	12,453
Total General Government - Judicial	4,193,714	4,520,439	4,168,471	351,968
Total General Government	16,431,602	22,463,130	18,539,695	3,923,435
Public Safety				
Community Alternative Center				
Fringe Benefits	5,000	8,000	5,231	2,769
Materials and Supplies	0	1,567	1,567	0
Contractual Services	29,722	27,377	24,858	2,519
Total Community Alternative Center	34,722	36,944	31,656	5,288
Adult Probation				
Personal Services	111,628	111,778	111,778	0
Fringe Benefits	58,247	60,267	36,934	23,333
Materials and Supplies	4,500	2,816	2,816	0
Contractual Services	85,300	85,815	85,815	0
Other	61,060	60,210	32,652	27,558
Total Adult Probation	320,735	320,886	269,995	50,891
Juvenile Probation				
Personal Services	190,536	190,536	186,924	3,612
Fringe Benefits	78,263	78,263	52,005	26,258
Other	4,606	4,606	4,606	0
Total Juvenile Probation	273,405	273,405	243,535	29,870
Detention Home				
Personal Services	478,100	471,100	340,046	131,054
Fringe Benefits	197,866	204,866	109,645	95,221
Materials and Supplies	18,610	16,718	12,852	3,866
Contractual Services	132,014	161,364	161,042	322
Capital Outlay	0	2,542	2,542	0
Other	5,664	5,664	4,068	1,596
Total Detention Home	832,254	862,254	630,195	232,059
Coroner				
Personal Services	101,151	101,151	94,843	6,308
Fringe Benefits	38,580	39,878	38,766	1,112
Materials and Supplies	1,395	1,395	1,168	227
Contractual Services	157,927	181,790	172,618	9,172
Other	3,831	4,968	4,968	0
Total Coroner	302,884	329,182	312,363	16,819

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff				
Personal Services	\$3,069,614	\$418,435	\$405,259	\$13,176
Fringe Benefits	1,330,792	897,834	707,234	190,600
Materials and Supplies	203,495	199,157	187,837	11,320
Contractual Services	306,236	227,895	213,845	14,050
Capital Outlay	5,356	29,074	27,884	1,190
Other	789,405	51,523	50,335	1,188
Total Sheriff	5,704,898	1,823,918	1,592,394	231,524
Other Public Safety				
Personal Services	129,938	149,264	128,533	20,731
Fringe Benefits	23,066	56,037	37,865	18,172
Materials and Supplies	8,287	13,706	5,344	8,362
Contractual Services	19,816	19,560	529	19,031
Capital Outlay	3,271	3,271	3,025	246
Other	4,000	15,837	8,231	7,606
Other Public Safety	188,378	257,675	183,527	74,148
Total Public Safety	7,657,276	3,904,264	3,263,665	640,599
Public Works				
Engineer				
Materials and Supplies	9,406	6,606	6,369	237
Contractual Services	2,600	0	0	0
Capital Outlay	3,451	9,820	9,807	13
Other	5,000	4,031	4,031	0
Total Public Works	20,457	20,457	20,207	250
Health				
Agriculture				
Contractual Services	236,800	236,800	236,800	0
Tuberculosis				
Contractual Services	0	2,500	2,450	50
Other	275	275	275	0
Total Tuberculosis	275	2,775	2,725	50
Humane Society				
Contractual Services	300	300	0	300
Total Health	237,375	239,875	239,525	350
Human Services				
Soldiers Relief				
Personal Services	41,600	41,600	40,320	1,280
Fringe Benefits	6,478	6,478	6,277	201
Materials and Supplies	16,807	24,807	14,172	10,635
Contractual Services	57,361	59,382	49,290	10,092
Capital Outlay	62,605	62,605	62,605	0
Other	102,012	125,656	118,408	7,248
Total Soldiers Relief	286,863	320,528	291,072	29,456

(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, 2022

	<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	\$172,905	\$187,660	\$183,583	\$4,077
Fringe Benefits	55,676	57,345	38,625	18,720
Materials and Supplies	5,000	5,000	4,794	206
Other	6,000	6,000	1,500	4,500
Total Veteran Services	239,581	256,005	228,502	27,503
Total Human Services	526,444	576,533	519,574	56,959
Intergovernmental	238,666	260,196	260,196	0
Total Expenditures	25,111,820	27,464,455	22,842,862	4,621,593
Excess of Revenues Over (Under) Expenditures	(1,874,775)	(3,157,649)	4,612,057	7,769,706
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	438,359	438,359
Advances - Out	0	0	(381,898)	(381,898)
Transfers - Out	(2,562,695)	(4,308,947)	(4,022,933)	286,014
Total Other Financing Sources (Uses)	(2,562,695)	(4,308,947)	(3,966,472)	342,475
Changes in Fund Balance	(4,437,470)	(7,466,596)	645,585	8,112,181
Fund Balance Beginning of Year	7,928,188	7,928,188	7,928,188	0
Prior Year Encumbrances Appropriated	790,633	790,633	790,633	0
Fund Balance End of Year	\$4,281,351	\$1,252,225	\$9,364,406	\$8,112,181

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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$364,000	\$364,000	\$193,217	(\$170,783)
Intergovernmental	8,414,000	8,529,560	5,874,774	(2,654,786)
Other	5,500	5,500	5,389	(111)
Total Revenues	8,783,500	8,899,060	6,073,380	(2,825,680)
<u>Expenditures</u>				
Current				
Human Services				
Administrative				
Personal Services	2,990,000	2,297,790	2,282,354	15,436
Fringe Benefits	1,276,355	833,739	786,286	47,453
Materials and Supplies	146,268	111,028	109,126	1,902
Contractual Services	3,638,104	2,911,103	2,688,448	222,655
Capital Outlay	254,447	159,447	156,500	2,947
Other	176,740	111,732	106,493	5,239
Total Administrative	8,481,914	6,424,839	6,129,207	295,632
Public Assistance				
Personal Services	250,000	255,000	248,999	6,001
Fringe Benefits	142,625	85,431	81,852	3,579
Materials and Supplies	1,000	1,000	1,000	0
Contractual Services	319,999	288,499	282,594	5,905
Capital Outlay	1,000	1,000	1,000	0
Other	10,647	9,841	9,194	647
Total Public Assistance	725,271	640,771	624,639	16,132
Total Expenditures	9,207,185	7,065,610	6,753,846	311,764
Excess of Revenues Over (Under) Expenditures	(423,685)	1,833,450	(680,466)	(2,513,916)
<u>Other Financing Sources</u>				
Transfers - In	320,000	300,000	164,969	(135,031)
Changes in Fund Balance	(103,685)	2,133,450	(515,497)	(2,648,947)
Fund Balance Beginning of Year	372,003	372,003	372,003	0
Prior Year Encumbrances Appropriated	386,105	386,105	386,105	0
Fund Balance End of Year	\$654,423	\$2,891,558	\$242,611	(\$2,648,947)

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, 2022

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$40,000	\$40,000	\$37,459	(\$2,541)
Fines and Forfeitures	6,000	6,000	12,147	6,147
Intergovernmental	5,875,000	5,875,000	5,944,625	69,625
Interest	2,000	2,000	3,123	1,123
Other	20,000	20,000	65,790	45,790
Total Revenues	5,943,000	5,943,000	6,063,144	120,144
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	1,788,477	1,786,831	1,337,368	449,463
Fringe Benefits	751,500	753,146	472,397	280,749
Materials and Supplies	1,447,935	1,427,935	1,191,767	236,168
Contractual Services	3,506,024	3,506,024	2,833,517	672,507
Capital Outlay	1,043,815	1,043,815	588,901	454,914
Other	102,015	122,015	113,666	8,349
Total Expenditures	8,639,766	8,639,766	6,537,616	2,102,150
Excess of Revenues Under Expenditures	(2,696,766)	(2,696,766)	(474,472)	2,222,294
<u>Other Financing Uses</u>				
Transfers - Out	(50,000)	(50,000)	0	50,000
Changes in Fund Balance	(2,746,766)	(2,746,766)	(474,472)	2,272,294
Fund Balance Beginning of Year	5,037,706	5,037,706	5,037,706	0
Prior Year Encumbrances Appropriated	1,256,289	1,256,289	1,256,289	0
Fund Balance End of Year	\$3,547,229	\$3,547,229	\$5,819,523	\$2,272,294

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, 2022

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$2,968,664	\$2,968,664	\$3,137,991	\$169,327
Charges for Services	22,000	22,000	35,837	13,837
Intergovernmental	3,522,571	3,522,571	3,634,742	112,171
Other	222,689	222,689	19,496	(203,193)
Total Revenues	6,735,924	6,735,924	6,828,066	92,142
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	1,783,073	1,783,073	1,631,371	151,702
Fringe Benefits	761,160	761,160	525,900	235,260
Materials and Supplies	187,099	187,099	164,286	22,813
Contractual Services	5,464,596	5,464,596	4,250,963	1,213,633
Capital Outlay	41,637	91,637	80,000	11,637
Other	47,694	47,694	42,692	5,002
Total Expenditures	8,285,259	8,335,259	6,695,212	1,640,047
Changes in Fund Balance	(1,549,335)	(1,599,335)	132,854	1,732,189
Fund Balance Beginning of Year	3,549,763	3,549,763	3,549,763	0
Prior Year Encumbrances Appropriated	1,529,022	1,529,022	1,529,022	0
Fund Balance End of Year	\$3,529,450	\$3,479,450	\$5,211,639	\$1,732,189

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, 2022

	<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	\$3,623,442	\$3,623,442	\$4,419,155	\$795,713
Intergovernmental	979,480	979,480	1,024,516	45,036
Other	227,000	252,000	525,745	273,745
Total Revenues	4,829,922	4,854,922	5,969,416	1,114,494
<u>Expenditures</u>				
Current				
Health				
Personal Services	1,730,600	1,780,600	1,760,596	20,004
Fringe Benefits	789,755	941,643	909,571	32,072
Materials and Supplies	50,763	61,763	51,908	9,855
Contractual Services	2,249,426	2,687,437	2,091,287	596,150
Capital Outlay	10,656	30,656	27,793	2,863
Other	225,142	312,560	276,227	36,333
Total Expenditures	5,056,342	5,814,659	5,117,382	697,277
Changes in Fund Balance	(226,420)	(959,737)	852,034	1,811,771
Fund Balance Beginning of Year	6,175,420	6,175,420	6,175,420	0
Prior Year Encumbrances Appropriated	373,572	373,572	373,572	0
Fund Balance End of Year	\$6,322,572	\$5,589,255	\$7,401,026	\$1,811,771

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
America Rescue Plan Special Revenue Fund
For the Year Ended December 31, 2022

	<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	\$0	\$6,321,776	\$6,134,990	(\$186,786)
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Personal Services	0	20,000	11,030	8,970
Fringe Benefits	0	4,102	1,944	2,158
Capital Outlay	0	91,995	91,995	0
Other	0	656,186	0	656,186
Total General Government - Legislative and Executive	0	772,283	104,969	667,314
Public Safety - Sheriff				
Personal Services	0	3,399,797	3,399,797	0
Fringe Benefits	0	625,416	625,416	0
Total - Public Safety - Sheriff	0	4,025,213	4,025,213	0
Public Works - Sewer				
Capital Outlay	2,278,500	2,278,500	2,041,714	236,786
Capital Outlay	159,311	207,316	205,246	2,070
Intergovernmental	592,337	592,337	592,337	0
Total Expenditures	3,030,148	7,875,649	6,969,479	906,170
Excess of Revenues Under Expenditures	(3,030,148)	(1,553,873)	(834,489)	719,384
<u>Other Financing Sources</u>				
Advances - In	0	0	53,125	53,125
Changes in Fund Balance	(3,030,148)	(1,553,873)	(781,364)	772,509
Fund Balance Beginning of Year	3,255,542	3,255,542	3,255,542	0
Prior Year Encumbrances Appropriated	3,030,148	3,030,148	3,030,148	0
Fund Balance End of Year	<u>\$3,255,542</u>	<u>\$4,731,817</u>	<u>\$5,504,326</u>	<u>\$772,509</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,636,981	\$1,405,108	(\$231,873)
Tap In Fees	25,000	48,000	23,000
Grants	394,000	630,786	236,786
OPWC Loans Issued	100,000	97,723	(2,277)
Interest	1,722	1,686	(36)
Other	0	5,525	5,525
Total Revenues	2,157,703	2,188,828	31,125
<u>Expenses</u>			
Personal Services	615,000	510,877	104,123
Fringe Benefits	238,485	126,186	112,299
Materials and Supplies	92,358	91,544	814
Contractual Services	649,148	452,741	196,407
Capital Outlay	1,246,005	1,195,427	50,578
Other	21,453	14,295	7,158
Debt Service			
Principal Retirement	177,614	177,614	0
Interest Expense	18,200	18,200	0
Total Expenses	3,058,263	2,586,884	471,379
Changes in Fund Balance	(900,560)	(398,056)	502,504
Fund Balance Beginning of Year	3,206,619	3,206,619	0
Prior Year Encumbrances Appropriated	42,608	42,608	0
Fund Balance End of Year	\$2,348,667	\$2,851,171	\$502,504

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,755,000	\$1,112,864	(\$642,136)
Other	15,000	2,678	(12,322)
Total Revenues	<u>1,770,000</u>	<u>1,115,542</u>	<u>(654,458)</u>
<u>Expenditures</u>			
Current			
Human Services			
Personal Services	700,000	466,564	233,436
Fringe Benefits	357,000	191,941	165,059
Materials and Supplies	6,701	3,000	3,701
Contractual Services	341,865	156,487	185,378
Capital Outlay	10,000	3,000	7,000
Other	323,565	214,103	109,462
Total Expenditures	<u>1,739,131</u>	<u>1,035,095</u>	<u>704,036</u>
Changes in Fund Balance	30,869	80,447	49,578
Fund Balance Beginning of Year	1,633,503	1,633,503	0
Prior Year Encumbrances Appropriated	134,981	134,981	0
Fund Balance End of Year	<u><u>\$1,799,353</u></u>	<u><u>\$1,848,931</u></u>	<u><u>\$49,578</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$749,137	\$749,901	\$764
Intergovernmental	90,548	88,508	(2,040)
Total Revenues	<u>839,685</u>	<u>838,409</u>	<u>(1,276)</u>
<u>Expenditures</u>			
Current			
Human Services			
Other	<u>838,409</u>	<u>838,409</u>	<u>0</u>
Changes in Fund Balance	1,276	0	(1,276)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,276</u></u>	<u><u>\$0</u></u>	<u><u>(\$1,276)</u></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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$750,000	\$781,368	\$31,368
Other	3,060	35,997	32,937
Total Revenues	753,060	817,365	64,305
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	414,467	361,636	52,831
Fringe Benefits	156,535	138,617	17,918
Materials and Supplies	12,851	12,566	285
Contractual Services	351,120	288,616	62,504
Capital Outlay	57,533	56,344	1,189
Other	52,887	44,990	7,897
Total Expenditures	1,045,393	902,769	142,624
Changes in Fund Balance	(292,333)	(85,404)	206,929
Fund Balance Beginning of Year	735,984	735,984	0
Prior Year Encumbrances Appropriated	43,224	43,224	0
Fund Balance End of Year	\$486,875	\$693,804	\$206,929

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$937,377	\$937,377	\$0
Intergovernmental	115,000	110,634	(4,366)
Total Revenues	<u>1,052,377</u>	<u>1,048,011</u>	<u>(4,366)</u>
<u>Expenditures</u>			
Current			
Health			
Other	<u>1,048,465</u>	<u>1,048,011</u>	<u>454</u>
Changes in Fund Balance	3,912	0	(3,912)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,912</u></u>	<u><u>\$0</u></u>	<u><u>(\$3,912)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
North Central Ohio Rehabilitation Center Special Revenue Fund
For the Year Ended December 31, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,821,805	\$1,853,891	\$32,086
Other	1,550	4,516	2,966
Total Revenues	1,823,355	1,858,407	35,052
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	1,172,155	1,139,610	32,545
Fringe Benefits	410,000	389,442	20,558
Materials and Supplies	158,889	138,450	20,439
Contractual Services	231,464	182,784	48,680
Capital Outlay	25,208	21,191	4,017
Other	26,426	16,963	9,463
Total Expenditures	2,024,142	1,888,440	135,702
Excess of Revenues			
Under Expenditures	(200,787)	(30,033)	170,754
<u>Other Financing Sources (Uses)</u>			
Advances-In	0	200,000	200,000
Advances-Out	0	(200,000)	(200,000)
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	(200,787)	(30,033)	170,754
Fund Balance Beginning of Year	155,123	155,123	0
Prior Year Encumbrances Appropriated	96,753	96,753	0
Fund Balance End of Year	\$51,089	\$221,843	\$170,754

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$25,000	\$53,561	\$28,561
Interest	0	302	302
Other	0	4,876	4,876
Total Revenues	25,000	58,739	33,739
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	15,800	8,315	7,485
Fringe Benefits	2,655	1,329	1,326
Capital Outlay	49,458	49,409	49
Other	258,475	149,692	108,783
Total Expenditures	326,388	208,745	117,643
Changes in Fund Balance	(301,388)	(150,006)	151,382
Fund Balance Beginning of Year	544,870	544,870	0
Prior Year Encumbrances Appropriated	82,562	82,562	0
Fund Balance End of Year	\$326,044	\$477,426	\$151,382

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$5,000	\$19,698	\$14,698
Interest	6	39	33
Other	0	36,916	36,916
Total Revenues	<u>5,006</u>	<u>56,653</u>	<u>51,647</u>
<u>Expenditures</u>			
Current			
Public Safety			
Other	38,027	26,546	11,481
Changes in Fund Balance	(33,021)	30,107	63,128
Fund Balance Beginning of Year	50,642	50,642	0
Prior Year Encumbrances Appropriated	13,027	13,027	0
Fund Balance End of Year	<u>\$30,648</u>	<u>\$93,776</u>	<u>\$63,128</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$140,000	\$154,785	\$14,785
Other	0	23	23
Total Revenues	140,000	154,808	14,808
<u>Expenditures</u>			
Current			
Public Safety			
Fringe Benefits	81	81	0
Materials and Supplies	31,777	348	31,429
Contractual Services	140,816	101,149	39,667
Capital Outlay	6,842	5,760	1,082
Other	7,846	3,678	4,168
Total Expenditures	187,362	111,016	76,346
Changes in Fund Balance	(47,362)	43,792	91,154
Fund Balance Beginning of Year	95,379	95,379	0
Prior Year Encumbrances Appropriated	45,772	45,772	0
Fund Balance End of Year	\$93,789	\$184,943	\$91,154

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$0	\$471	\$471
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	471	471
Fund Balance Beginning of Year	6,131	6,131	0
Fund Balance End of Year	<u>\$6,131</u>	<u>\$6,602</u>	<u>\$471</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$500	\$1,963	\$1,463
<u>Expenditures</u>			
Current			
Public Safety			
Other	3,000	0	3,000
Changes in Fund Balance	(2,500)	1,963	4,463
Fund Balance Beginning of Year	3,389	3,389	0
Prior Year Encumbrances Appropriated	1,000	1,000	0
Fund Balance End of Year	<u>\$1,889</u>	<u>\$6,352</u>	<u>\$4,463</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, 2022

	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	981	981	0
Fund Balance End of Year	<u>\$981</u>	<u>\$981</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prison Reduction Special Revenue Fund
For the Year Ended December 31, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$335,752	\$335,752	\$0
Other	1,402	2,175	773
Total Revenues	337,154	337,927	773
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	242,000	234,901	7,099
Fringe Benefits	99,806	86,236	13,570
Materials and Supplies	1,975	0	1,975
Total Expenditures	343,781	321,137	22,644
Changes in Fund Balance	(6,627)	16,790	23,417
Fund Balance Beginning of Year	29,471	29,471	0
Fund Balance End of Year	\$22,844	\$46,261	\$23,417

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$11,000	\$11,502	\$502
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	8,000	2,012	5,988
Capital Outlay	4,000	643	3,357
Total Expenditures	12,000	2,655	9,345
Changes in Fund Balance	(1,000)	8,847	9,847
Fund Balance Beginning of Year	45,744	45,744	0
Fund Balance End of Year	\$44,744	\$54,591	\$9,847

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$48,000	\$74,349	\$26,349
Other	0	10	10
Total Revenues	48,000	74,359	26,359
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	6,000	976	5,024
Fringe Benefits	8,300	856	7,444
Materials and Supplies	5,000	226	4,774
Contractual Services	15,000	0	15,000
Capital Outlay	18,100	16,027	2,073
Other	3,000	30	2,970
Total Expenditures	55,400	18,115	37,285
Changes in Fund Balance	(7,400)	56,244	63,644
Fund Balance Beginning of Year	196,947	196,947	0
Prior Year Encumbrances Appropriated	3,100	3,100	0
Fund Balance End of Year	\$192,647	\$256,291	\$63,644

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$300	\$505	\$205
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	500	0	500
Changes in Fund Balance	(200)	505	705
Fund Balance Beginning of Year	5,612	5,612	0
Fund Balance End of Year	<u>\$5,412</u>	<u>\$6,117</u>	<u>\$705</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$43,956	\$43,956	\$0
Other	101	316	215
Total Revenues	<u>44,057</u>	<u>44,272</u>	<u>215</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	36,700	35,578	1,122
Fringe Benefits	9,819	8,105	1,714
Total Expenditures	<u>46,519</u>	<u>43,683</u>	<u>2,836</u>
Changes in Fund Balance	(2,462)	589	3,051
Fund Balance Beginning of Year	<u>10,308</u>	<u>10,308</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$7,846</u></u>	<u><u>\$10,897</u></u>	<u><u>\$3,051</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$1,050	\$21,050	\$20,000
<u>Expenditures</u>			
Current			
Public Safety			
Other	3,944	1,370	2,574
Changes in Fund Balance	(2,894)	19,680	22,574
Fund Balance Beginning of Year	694	694	0
Prior Year Encumbrances Appropriated	2,644	2,644	0
Fund Balance End of Year	<u>\$444</u>	<u>\$23,018</u>	<u>\$22,574</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sheriff Training Special Revenue Fund
 For the Year Ended December 31, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$12,630	\$12,630	\$0
<u>Expenditures</u>			
Current			
Public Safety			
Other	16,073	6,032	10,041
Changes in Fund Balance	(3,443)	6,598	10,041
Fund Balance Beginning of Year	998	998	0
Prior Year Encumbrances Appropriated	2,445	2,445	0
Fund Balance End of Year	<u>\$0</u>	<u>\$10,041</u>	<u>\$10,041</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$585,380	\$631,679	\$46,299
Other	0	205	205
Total Revenues	<u>585,380</u>	<u>631,884</u>	<u>46,504</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	476,500	347,452	129,048
Fringe Benefits	139,132	54,322	84,810
Materials and Supplies	18,915	15,557	3,358
Contractual Services	188,990	154,289	34,701
Capital Outlay	120	120	0
Other	54,252	48,768	5,484
Total Expenditures	<u>877,909</u>	<u>620,508</u>	<u>257,401</u>
Changes in Fund Balance	(292,529)	11,376	303,905
Fund Balance Beginning of Year	588,869	588,869	0
Prior Year Encumbrances Appropriated	<u>51,277</u>	<u>51,277</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$347,617</u></u>	<u><u>\$651,522</u></u>	<u><u>\$303,905</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Web Check Special Revenue Fund
For the Year Ended December 31, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$45,000	\$88,237	\$43,237
Other	10	104	94
	<u>45,010</u>	<u>88,341</u>	<u>43,331</u>
Total Revenues	<u>45,010</u>	<u>88,341</u>	<u>43,331</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	19,392	19,392	0
Fringe Benefits	7,330	7,235	95
Other	69,943	58,557	11,386
	<u>96,665</u>	<u>85,184</u>	<u>11,481</u>
Total Expenditures	<u>96,665</u>	<u>85,184</u>	<u>11,481</u>
Changes in Fund Balance	(51,655)	3,157	54,812
Fund Balance Beginning of Year	87,244	87,244	0
Prior Year Encumbrances Appropriated	<u>21,243</u>	<u>21,243</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$56,832</u></u>	<u><u>\$111,644</u></u>	<u><u>\$54,812</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$45,000	\$32,397	(\$12,603)
Other	5	33	28
	<u>45,005</u>	<u>32,430</u>	<u>(12,575)</u>
Total Revenues			
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	18,194	18,194	0
Fringe Benefits	7,456	7,452	4
Other	61,402	56,990	4,412
	<u>87,052</u>	<u>82,636</u>	<u>4,416</u>
Total Expenditures			
Changes in Fund Balance	(42,047)	(50,206)	(8,159)
Fund Balance Beginning of Year	66,421	66,421	0
Prior Year Encumbrances Appropriated	11,627	11,627	0
Fund Balance End of Year	<u>\$36,001</u>	<u>\$27,842</u>	<u>(\$8,159)</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$200	\$239	\$39
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	200	239	39
Fund Balance Beginning of Year	3,062	3,062	0
Fund Balance End of Year	\$3,262	\$3,301	\$39

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, 2022

	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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$210,920	\$210,920	\$0
Other	278	865	587
Total Revenues	<u>211,198</u>	<u>211,785</u>	<u>587</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	69,000	61,125	7,875
Fringe Benefits	42,000	17,206	24,794
Materials and Supplies	40,780	10,643	30,137
Contractual Services	61,000	61,000	0
Other	5,280	2,720	2,560
Total Expenditures	<u>218,060</u>	<u>152,694</u>	<u>65,366</u>
Changes in Fund Balance	(6,862)	59,091	65,953
Fund Balance Beginning of Year	<u>105,460</u>	<u>105,460</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$98,598</u></u>	<u><u>\$164,551</u></u>	<u><u>\$65,953</u></u>

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$10,105	\$7,007	(\$3,098)
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	123,897	123,897	0
Fringe Benefits	38,836	38,836	0
Materials and Supplies	33,747	33,283	464
Contractual Services	169,626	169,626	0
Capital Outlay	3,941	3,941	0
Other	7,861	5,155	2,706
Total Expenditures	377,908	374,738	3,170
Changes in Fund Balance	(367,803)	(367,731)	72
Fund Balance Beginning of Year	339,571	339,571	0
Prior Year Encumbrances Appropriated	28,232	28,232	0
Fund Balance End of Year	\$0	\$72	\$72

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Federal Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$181,816	\$160,173	(\$21,643)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	155,591	155,591	0
Changes in Fund Balance	26,225	4,582	(21,643)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$26,225</u>	<u>\$4,582</u>	<u>(\$21,643)</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$10,911	\$10,911
Other	0	53,401	53,401
	<hr/>	<hr/>	<hr/>
Total Revenues	\$0	\$64,312	\$64,312
<u>Expenditures</u>			
Total Expenditures	0	0	0
	<hr/>	<hr/>	<hr/>
Excess of Revenues Over Expenditures	0	64,312	64,312
	<hr/>	<hr/>	<hr/>
<u>Other Financing Sources (Uses)</u>			
Advances - Out	0	(163,773)	(163,773)
Transfers In	0	33,952	33,952
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0	(129,821)	(129,821)
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	0	(65,509)	(65,509)
	<hr/>	<hr/>	<hr/>
Fund Balance Beginning of Year	65,509	65,509	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$65,509</u>	<u>\$0</u>	<u>(\$65,509)</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,500	\$20,049	\$6,549
Licenses and Permits	130,000	133,770	3,770
Fines and Forfeitures	15,000	19,226	4,226
Other	4,500	5,947	1,447
Total Revenues	163,000	178,992	15,992
<u>Expenditures</u>			
Current			
Health			
Personal Services	122,373	121,869	504
Fringe Benefits	55,563	53,198	2,365
Materials and Supplies	18,212	12,272	5,940
Contractual Services	78,960	63,284	15,676
Capital Outlay	5,324	5,324	0
Other	695	175	520
Total Expenditures	281,127	256,122	25,005
Changes in Fund Balance	(118,127)	(77,130)	40,997
Fund Balance Beginning of Year	125,363	125,363	0
Prior Year Encumbrances Appropriated	22,389	22,389	0
Fund Balance End of Year	\$29,625	\$70,622	\$40,997

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$3,780	\$3,780
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	10,000	4,200	5,800
Changes in Fund Balance	(10,000)	(420)	9,580
Fund Balance Beginning of Year	38,789	38,789	0
Fund Balance End of Year	<u>\$28,789</u>	<u>\$38,369</u>	<u>\$9,580</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$85,050	\$75,444	(\$9,606)
<u>Expenditures</u>			
Current			
Public Works			
Materials and Supplies	2,000	0	2,000
Contractual Services	112,898	80,000	32,898
Total Expenditures	114,898	80,000	34,898
Excess of Revenues Under Expenditures	(29,848)	(4,556)	25,292
<u>Other Financing Sources</u>			
Advances - In	0	7,898	7,898
Changes in Fund Balance	(29,848)	3,342	33,190
Fund Balance Beginning of Year	247,090	247,090	0
Fund Balance (Deficit) End of Year	<u>\$217,242</u>	<u>\$250,432</u>	<u>\$33,190</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$200	\$214	\$14
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Other	200	0	200
Changes in Fund Balance	0	214	214
Fund Balance Beginning of Year	2,506	2,506	0
Fund Balance End of Year	<u>\$2,506</u>	<u>\$2,720</u>	<u>\$214</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,817,356	\$1,601,443	(\$215,913)
Interest	6	6	0
Total Revenues	<u>1,817,362</u>	<u>1,601,449</u>	<u>(215,913)</u>
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	503,601	472,106	31,495
Capital Outlay	1,279,000	1,226,396	52,604
Other	8,000	0	8,000
Total Expenditures	<u>1,790,601</u>	<u>1,698,502</u>	<u>92,099</u>
Excess of Revenues Over (Under) Expenditures	<u>26,761</u>	<u>(97,053)</u>	<u>(123,814)</u>
<u>Other Financing Sources</u>			
Advances - In	50,000	0	(50,000)
Changes in Fund Balance	76,761	(97,053)	(173,814)
Fund Balance Beginning of Year	<u>216,247</u>	<u>216,247</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$293,008</u></u>	<u><u>\$119,194</u></u>	<u><u>(\$173,814)</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$145,000	\$166,527	\$21,527
Other	226,509	181,565	(44,944)
Total Revenues	371,509	348,092	(23,417)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Treasurer			
Personal Services	63,161	40,160	23,001
Fringe Benefits	20,119	10,528	9,591
Other	188,828	166,673	22,155
Total Treasurer	272,108	217,361	54,747
Prosecutor			
Personal Services	73,611	70,303	3,308
Fringe Benefits	32,276	25,537	6,739
Contractual Services	73,719	46,000	27,719
Other	500	38	462
Total Prosecutor	180,106	141,878	38,228
Total Expenditures	452,214	359,239	92,975
Excess of Revenues Under Expenditures	(80,705)	(11,147)	69,558
<u>Other Financing Sources</u>			
Transfers - In	56,179	40,900	(15,279)
Changes in Fund Balance	(24,526)	29,753	54,279
Fund Balance Beginning of Year	31,667	31,667	0
Prior Year Encumbrances Appropriated	21,038	21,038	0
Fund Balance End of Year	\$28,179	\$82,458	\$54,279

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$89,500	\$90,002	\$502
Intergovernmental	100	0	(100)
Other	14,500	14,764	264
Total Revenues	104,100	104,766	666
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	82,902	82,663	239
Fringe Benefits	32,174	26,180	5,994
Materials and Supplies	4,296	2,892	1,404
Contractual Services	12,788	4,216	8,572
Capital Outlay	1,224	748	476
Other	2,500	2,228	272
Total Expenditures	135,884	118,927	16,957
Excess of Revenues Under Expenditures	(31,784)	(14,161)	17,623
<u>Other Financing Sources</u>			
Transfers - In	14,900	14,900	0
Changes in Fund Balance	(16,884)	739	17,623
Fund Balance Beginning of Year	115,801	115,801	0
Prior Year Encumbrances Appropriated	1,588	1,588	0
Fund Balance End of Year	\$100,505	\$118,128	\$17,623

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$70,000	\$45,144	(\$24,856)
Intergovernmental	52,667	48,167	(4,500)
Other	0	77	77
	<u>122,667</u>	<u>93,388</u>	<u>(29,279)</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	46,350	35,218	11,132
Fringe Benefits	19,869	5,072	14,797
Materials and Supplies	8,256	7,000	1,256
Contractual Services	23,942	16,080	7,862
Other	53,739	34,675	19,064
	<u>152,156</u>	<u>98,045</u>	<u>54,111</u>
Changes in Fund Balance	(29,489)	(4,657)	24,832
Fund Balance Beginning of Year	143,500	143,500	0
Prior Year Encumbrances Appropriated	<u>27,555</u>	<u>27,555</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$141,566</u></u>	<u><u>\$166,398</u></u>	<u><u>\$24,832</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Special Project Special Revenue Fund
For the Year Ended December 31, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$70,000	\$97,024	\$27,024
Intergovernmental	0	4,590	4,590
Total Revenues	70,000	101,614	31,614
<u>Expenditures</u>			
Current			
General Government - Judicial			
Other	245,703	160,410	85,293
Changes in Fund Balance	(175,703)	(58,796)	116,907
Fund Balance Beginning of Year	94,106	94,106	0
Prior Year Encumbrances Appropriated	95,703	95,703	0
Fund Balance End of Year	<u>\$14,106</u>	<u>\$131,013</u>	<u>\$116,907</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$83,516	\$80,546	(\$2,970)
Other	0	53	53
	<u>83,516</u>	<u>80,599</u>	<u>(2,917)</u>
Total Revenues	<u>83,516</u>	<u>80,599</u>	<u>(2,917)</u>
<u>Expenditures</u>			
Current			
Public Works			
Personal Services	49,574	49,574	0
Fringe Benefits	17,476	17,277	199
Materials and Supplies	4,850	4,500	350
Contractual Services	3,216	5,580	(2,364)
Other	5,966	5,533	433
	<u>81,082</u>	<u>82,464</u>	<u>(1,382)</u>
Total Expenditures	<u>81,082</u>	<u>82,464</u>	<u>(1,382)</u>
Changes in Fund Balance	2,434	(1,865)	(4,299)
Fund Balance Beginning of Year	12,794	12,794	0
Prior Year Encumbrances Appropriated	600	600	0
	<u>600</u>	<u>600</u>	<u>0</u>
Fund Balance End of Year	<u>\$15,828</u>	<u>\$11,529</u>	<u>(\$4,299)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Special Revenue Fund
For the Year Ended December 31, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$500	\$377	(\$123)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	1,820	596	1,224
Changes in Fund Balance	(1,320)	(219)	1,101
Fund Balance Beginning of Year	4,284	4,284	0
Prior Year Encumbrances Appropriated	320	320	0
Fund Balance End of Year	<u>\$3,284</u>	<u>\$4,385</u>	<u>\$1,101</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$273,844	\$185,198	(\$88,646)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Contractual Services	244,062	215,701	28,361
Capital Outlay	28,800	12,498	16,302
Other	29,688	29,688	0
Total Expenditures	302,550	257,887	44,663
Changes in Fund Balance	(28,706)	(72,689)	(43,983)
Fund Balance Beginning of Year	286,133	286,133	0
Prior Year Encumbrances Appropriated	21,858	21,858	0
Fund Balance End of Year	\$279,285	\$235,302	(\$43,983)

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, 2022

	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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$96,400	\$93,614	(\$2,786)
Other	38,610	31,297	(7,313)
Total Revenues	<u>135,010</u>	<u>124,911</u>	<u>(10,099)</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	32,629	32,629	0
Fringe Benefits	13,807	13,739	68
Material and Supplies	48,892	44,883	4,009
Contractual Services	53,055	47,942	5,113
Capital Outlay	100	0	100
Other	11,047	8,577	2,470
Total Expenditures	<u>159,530</u>	<u>147,770</u>	<u>11,760</u>
Excess of Revenues Under Expenditures	(24,520)	(22,859)	1,661
<u>Other Financing Sources</u>			
Transfers In	18,725	30,000	11,275
Changes in Fund Balance	(5,795)	7,141	12,936
Fund Balance Beginning of Year	733	733	0
Prior Year Encumbrances Appropriated	5,461	5,461	0
Fund Balance End of Year	<u>\$399</u>	<u>\$13,335</u>	<u>\$12,936</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Special Revenue Fund
 For the Year Ended December 31, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$200	\$264	\$64
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	200	264	64
Fund Balance Beginning of Year	2,518	2,518	0
Fund Balance End of Year	\$2,718	\$2,782	\$64

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, 2022

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

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Board of Elections Grant Special Revenue Fund
 For the Year Ended December 31, 2022

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

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Treasurer Tax Certificate Special Revenue Fund
For the Year Ended December 31, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,000	\$1,300	\$300
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	2,000	0	2,000
Contractual Services	6,204	6,000	204
Other	100	100	0
Total Expenditures	8,304	6,100	2,204
Changes in Fund Balance	(7,304)	(4,800)	2,504
Fund Balance Beginning of Year	63,080	63,080	0
Prior Year Encumbrances Appropriated	204	204	0
Fund Balance End of Year	<u>\$55,980</u>	<u>\$58,484</u>	<u>\$2,504</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, 2022

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

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$15,000	\$13,969	(\$1,031)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Other	15,000	14,468	532
Changes in Fund Balance	0	(499)	(499)
Fund Balance Beginning of Year	5,998	5,998	0
Fund Balance End of Year	<u>\$5,998</u>	<u>\$5,499</u>	<u>(\$499)</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$10,000	\$10,000	\$0
Interest	0	1	1
	<hr/>	<hr/>	<hr/>
Total Revenues	10,000	10,001	1
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Other	10,000	7,168	2,832
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	0	2,833	2,833
Fund Balance Beginning of Year	0	0	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$0	\$2,833	\$2,833
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
OneOhio Opioid Settlement Special Revenue Fund
For the Year Ended December 31, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines, Forfeitures, and Settlements	\$0	\$29,162	\$29,162
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	0	29,162	29,162
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$29,162	\$29,162

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$138,815	\$138,815	\$0
Other	24,702	25,560	858
Total Revenues	163,517	164,375	858
<u>Expenditures</u>			
General Government - Legislative and Executive			
Other	54,567	50,706	3,861
Debt Service			
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	210,000	210,000	0
Interest and Fiscal Charges	85,300	85,300	0
Regional Jail Bonds			
Principal Retirement	200,000	200,000	0
Interest and Fiscal Charges	41,200	41,200	0
Justice Center Bonds			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	8,400	8,400	0
Courthouse Improvement Bonds			
Principal Retirement	45,000	45,000	0
Interest and Fiscal Charges	60,125	60,125	0
University Boulevard Bonds			
Principal Retirement	45,000	45,000	0
Interest and Fiscal Charges	19,063	19,063	0
Total General Obligation Bond Retirement	754,088	754,088	0
Total Expenditures	808,655	804,794	3,861
Excess of Revenues Under Expenditures	(645,138)	(640,419)	4,719
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	11,899	(11,899)
Advances - Out	0	(11,899)	11,899
Transfers - In	726,330	726,253	(77)
Total Other Financing Sources (Uses)	726,330	726,253	(77)
Changes in Fund Balance	81,192	85,834	4,642
Fund Balance Beginning of Year	197,722	197,722	0
Fund Balance End of Year	\$278,914	\$283,556	\$4,642

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$14,611	\$14,611	\$0
Other	38,223	55,465	17,242
Total Revenues	52,834	70,076	17,242
<u>Expenditures</u>			
Capital Outlay	3,220,648	3,066,059	154,589
Excess of Revenues Under Expenditures	(3,167,814)	(2,995,983)	171,831
<u>Other Financing Sources</u>			
Transfers - In	2,500,000	2,970,984	470,984
Changes in Fund Balance	(667,814)	(24,999)	642,815
Fund Balance Beginning of Year	1,340,011	1,340,011	0
Prior Year Encumbrances Appropriated	748,255	748,255	0
Fund Balance End of Year	<u>\$1,420,452</u>	<u>\$2,063,267</u>	<u>\$642,815</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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$31,259	\$184,375	\$153,116
Other	18,000	0	(18,000)
Total Revenues	49,259	184,375	135,116
<u>Expenditures</u>			
Current:			
Public Works			
Contract Services	115,998	9,000	106,998
Capital Outlay	407,507	325,032	82,475
Total Public Works	523,505	334,032	189,473
Debt Service			
Principal Retirement	62,687	0	62,687
Interest and Fiscal Charges	8,248	8,248	0
Total Debt Service	70,935	8,248	62,687
Total Expenditures	594,440	342,280	252,160
Excess of Revenues Under Expenditures	(545,181)	(157,905)	387,276
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	108,976	108,976
Advances - Out	0	(62,687)	(62,687)
Transfers - In	34,725	40,975	6,250
Total Other Financing Sources (Uses)	34,725	87,264	52,539
Changes in Fund Balance	(510,456)	(70,641)	439,815
Fund Balance Beginning of Year	693,740	693,740	0
Prior Year Encumbrances Appropriated	15,500	15,500	0
Fund Balance End of Year	\$198,784	\$638,599	\$439,815

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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$419,582	\$314,227	(\$105,355)
Intergovernmental	30,100	29,924	(176)
Other	42,265	128,883	86,618
Total Revenues	491,947	473,034	(18,913)
<u>Expenditures</u>			
Current:			
Health			
Other	2,347,959	2,317,960	29,999
Excess of Revenues Under Expenditures	(1,856,012)	(1,844,926)	11,086
<u>Other Financing Sources</u>			
Sale of Capital Assets	500,100	500,100	0
Changes in Fund Balance	(1,355,912)	(1,344,826)	11,086
Fund Balance Beginning of Year	1,324,730	1,324,730	0
Prior Year Encumbrances Appropriated	61,677	61,677	0
Fund Balance End of Year	\$30,495	\$41,581	\$11,086

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, 2022

	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	34,634	34,634	0
Fund Balance End of Year	\$28,823	\$28,823	\$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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$882,976	\$925,811	\$42,835
<u>Expenditures</u>			
Current			
Public Works			
Contract Services	497,966	319,876	178,090
Capital Outlay	607,155	558,107	49,048
Total Expenditures	1,105,121	877,983	227,138
Changes in Fund Balance	(222,145)	47,828	269,973
Fund Balance Beginning of Year	377,309	377,309	0
Prior Year Encumbrances Appropriated	222,145	222,145	0
Fund Balance End of Year	\$377,309	\$647,282	\$269,973

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, 2022

	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	13,765	13,765	0
Fund Balance End of Year	\$13,765	\$13,765	\$0

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, 2022

	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, 2022

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$532,998	\$553,014	\$20,016
<u>Expenditures</u>			
Current			
Public Works			
Other	266,539	259,739	6,800
Debt Service			
Principal Retirement	110,000	110,000	0
Interest and Fiscal Charges	56,312	54,812	1,500
Total Debt Service	166,312	164,812	1,500
Total Expenditures	432,851	424,551	8,300
Changes in Fund Balance	100,147	128,463	28,316
Fund Balance Beginning of Year	967,955	967,955	0
Prior Year Encumbrances Appropriated	1,500	1,500	0
Fund Balance End of Year	<u>\$1,069,602</u>	<u>\$1,097,918</u>	<u>\$28,316</u>

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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)

	2022	2021	2020	2019
Governmental Activities				
Net Investment in Capital Assets	\$74,505,649	\$72,583,412	\$72,124,890	\$72,224,759
Restricted	39,621,525	35,884,424	32,422,627	28,125,130
Unrestricted (Deficit)	(2,259,113)	(13,222,421)	(32,438,930)	(32,799,401)
Total Governmental Activities Net Position	<u>111,868,061</u>	<u>95,245,415</u>	<u>72,108,587</u>	<u>67,550,488</u>
Business-Type Activity				
Net Investment in Capital Assets	6,137,368	5,491,220	5,600,148	5,205,130
Restricted	9,060	0	0	0
Unrestricted	2,887,842	2,646,754	2,467,757	3,141,184
Total Business-Type Activity Net Position	<u>9,034,270</u>	<u>8,137,974</u>	<u>8,067,905</u>	<u>8,346,314</u>
Primary Government				
Net Investment in Capital Assets	80,643,017	78,074,632	77,725,038	77,429,889
Restricted	39,630,585	35,884,424	32,422,627	28,125,130
Unrestricted (Deficit)	628,729	(10,575,667)	(29,971,173)	(29,658,217)
Total Primary Government Net Position	<u>\$120,902,331</u>	<u>\$103,383,389</u>	<u>\$80,176,492</u>	<u>\$75,896,802</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.

2018	2017	2016	2015	2014	2013
\$73,092,495	\$71,533,562	\$71,954,998	\$71,076,254	\$65,944,848	\$66,626,384
25,789,754	26,757,456	26,468,143	26,606,452	26,828,990	26,086,187
(26,148,529)	(23,385,816)	(6,961,854)	(6,854,702)	(10,120,335)	2,151,753
<u>72,733,720</u>	<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>
5,314,475	5,499,033	5,501,885	5,683,283	5,311,736	5,989,709
0	0	0	0	0	0
3,149,667	2,756,885	2,799,512	2,813,780	2,898,083	3,213,423
<u>8,464,142</u>	<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>
78,406,970	77,032,595	77,456,883	76,759,537	71,256,584	72,616,093
25,789,754	26,757,456	26,468,143	26,606,452	26,828,990	26,086,187
(22,998,862)	(20,628,931)	(4,162,342)	(4,040,922)	(7,222,252)	5,365,176
<u>\$81,197,862</u>	<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>

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

	2022	2021	2020	2019
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$13,600,060	\$9,292,783	\$13,130,717	\$13,794,840
Intergovernmental	0	0	0	0
Judicial	3,804,697	2,689,257	4,593,620	4,588,205
Public Safety	8,475,287	5,207,182	12,507,386	13,369,603
Intergovernmental	595,937	3,600	3,600	3,600
Public Works	8,376,269	6,938,092	7,351,919	8,556,576
Intergovernmental	0	0	0	0
Health	7,054,679	4,213,273	5,848,611	6,596,897
Intergovernmental	11,530	11,530	11,530	11,530
Human Services	11,929,445	9,528,299	15,461,492	15,492,188
Intergovernmental	0	0	0	0
Economic Development				
Intergovernmental	197,066	187,466	186,666	197,066
Conservation and Recreation	0	0	0	0
Intergovernmental	48,000	42,500	41,700	39,500
Interest and Fiscal Charges	253,487	276,546	295,694	310,365
Total Governmental Activities Expenses	<u>54,346,457</u>	<u>38,390,528</u>	<u>59,432,935</u>	<u>62,960,370</u>
Business-Type Activity				
Sewer District	1,474,382	1,166,586	1,639,296	1,604,151
Total Primary Government Expenses	<u>55,820,839</u>	<u>39,557,114</u>	<u>61,072,231</u>	<u>64,564,521</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	3,171,876	3,010,338	2,985,298	2,913,075
Judicial	1,392,364	1,484,019	922,083	1,203,484
Public Safety	1,467,991	1,466,623	1,238,813	1,650,972
Public Works	330,396	153,249	219,887	316,131
Health	206,996	171,821	168,198	175,444
Human Services	225,135	309,090	324,051	277,603
Operating Grants, Contributions, and Interest	29,563,216	21,499,464	26,626,480	22,443,693
Capital Grants and Contributions	309,998	1,332,352	662,437	166,923
Total Governmental Activities Program Revenues	<u>36,667,972</u>	<u>29,426,956</u>	<u>33,147,247</u>	<u>29,147,325</u>
Business-Type Activity				
Charges for Services	1,499,048	1,234,930	1,264,167	1,205,649
Operating Grants, Contributions, and Interest	0	0	0	0
Capital Grants and Contributions	630,786	0	40,806	259,194
Total Business-Type Activity Program Revenues	<u>2,129,834</u>	<u>1,234,930</u>	<u>1,304,973</u>	<u>1,464,843</u>
Total Primary Government Program Revenues	<u>38,797,806</u>	<u>30,661,886</u>	<u>34,452,220</u>	<u>30,612,168</u>

2018	2017	2016	2015	2014	2013
\$8,721,510	\$8,469,164	\$7,126,686	\$6,264,600	\$6,194,419	\$5,941,436
0	0	0	319,097	269,342	229,297
3,778,993	3,604,855	3,248,371	2,588,560	2,355,542	2,297,480
14,080,656	15,183,869	13,726,210	10,977,835	10,129,954	9,535,197
3,600	3,600	3,832	0	3,802	3,600
8,028,401	6,813,966	6,671,545	5,881,623	6,770,793	6,208,148
0	269,792	271,845	0	0	0
7,111,076	6,274,814	6,929,244	6,577,773	7,106,833	7,862,507
0	18,910	0	0	0	0
13,601,659	13,626,505	11,859,816	11,620,375	11,271,857	10,657,562
0	0	0	0	11,706	0
185,330	473,800	223,596	299,096	278,509	122,376
20,000	20,000	20,000	15,000	5,000	23,302
64,266	144,266	98,700	20,100	12,000	115,000
329,129	316,387	560,159	471,024	407,136	594,070
55,924,620	55,219,928	50,740,004	45,035,083	44,816,893	43,589,975
1,192,762	1,243,451	1,354,397	1,282,523	1,827,319	1,216,618
57,117,382	56,463,379	52,094,401	46,317,606	46,644,212	44,806,593
2,524,744	2,356,636	2,362,603	2,252,327	2,254,569	2,255,997
1,304,032	1,121,814	1,259,642	1,229,858	1,148,085	1,092,346
1,280,496	676,600	792,639	687,490	674,933	875,488
147,019	128,199	166,834	457,712	452,800	341,084
172,624	173,571	167,245	174,258	176,048	184,612
277,176	264,840	230,696	225,849	211,491	276,520
19,489,348	20,664,974	21,118,580	19,914,535	20,172,431	19,016,307
1,793,056	1,218,510	1,427,850	4,356,112	158,470	475,853
26,988,495	26,605,144	27,526,089	29,298,141	25,248,827	24,518,207
1,278,657	1,254,594	1,157,080	1,106,246	1,116,394	1,108,742
0	0	0	104,000	0	0
0	100,000	0	336,640	0	180,999
1,278,657	1,354,594	1,157,080	1,546,886	1,116,394	1,289,741
28,267,152	27,959,738	28,683,169	30,845,027	26,365,221	25,807,948

(continued)

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

	2022	2021	2020	2019
Net (Expense)/Revenue				
Governmental Activities	(\$17,678,485)	(\$8,963,572)	(\$26,285,688)	(\$33,813,045)
Business-Type Activity	655,452	68,344	(334,323)	(139,308)
Total Primary Government Net Expense	<u>(17,023,033)</u>	<u>(8,895,228)</u>	<u>(26,620,011)</u>	<u>(33,952,353)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for				
General Operating	2,721,920	2,597,463	2,551,622	2,407,562
Health-Mental Health	927,493	912,737	896,341	874,985
Health-Developmental Disabilities	4,373,931	3,100,073	2,810,789	2,735,736
Health-Marca Capital	311,724	303,826	295,979	287,830
Human Services-Children Services	3,108,230	3,052,446	2,997,708	1,489,222
Human Services-Senior Services	741,993	730,189	717,073	699,988
Payment in Lieu of Taxes	691,829	590,525	630,850	570,198
Sales Taxes				
General Operating	15,035,575	14,659,713	12,961,891	12,524,928
Capital Projects	0	0	0	0
Grants and Entitlements not Restricted to Other Programs	3,245,568	3,186,388	2,203,313	2,311,344
Investment Earnings and Other Interest	(91,049)	(6,656)	658,463	1,039,441
Other	3,233,917	2,973,696	4,119,758	3,688,579
Total Governmental Activities	<u>34,301,131</u>	<u>32,100,400</u>	<u>30,843,787</u>	<u>28,629,813</u>
Business-Type Activity				
Interest	1,688	1,725	1,712	1,750
Other	239,156	0	54,202	19,730
Total Business-Type Activity	<u>240,844</u>	<u>1,725</u>	<u>55,914</u>	<u>21,480</u>
Total Primary Government	<u>34,541,975</u>	<u>32,102,125</u>	<u>30,899,701</u>	<u>28,651,293</u>
Change in Net Position				
Governmental Activities	16,622,646	23,136,828	4,558,099	(5,183,232)
Business-Type Activity	896,296	70,069	(278,409)	(117,828)
Total Primary Government	<u>\$17,518,942</u>	<u>\$23,206,897</u>	<u>\$4,279,690</u>	<u>(\$5,301,060)</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.

2018	2017	2016	2015	2014	2013
(\$28,936,125)	(\$28,614,784)	(\$23,213,915)	(\$15,736,942)	(\$19,568,066)	(\$19,071,768)
85,895	111,143	(197,317)	264,363	(710,925)	73,123
<u>(28,850,230)</u>	<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>
2,436,876	2,454,261	2,316,331	2,301,018	2,240,469	2,126,170
1,039,142	0	0	0	0	0
2,670,198	2,682,879	2,626,624	2,591,203	2,541,813	2,518,480
280,403	281,427	275,409	271,247	265,634	263,300
1,189,455	1,193,807	1,168,288	1,150,626	1,126,810	1,116,929
686,536	692,001	665,982	672,619	664,855	658,821
578,978	537,001	513,403	593,478	505,367	415,436
12,119,551	12,237,248	11,152,761	10,856,692	9,769,901	7,414,576
0	0	1,146,209	1,672,555	1,038,344	0
2,056,051	3,672,516	1,971,485	1,823,669	1,798,983	1,721,970
642,736	401,644	218,450	240,150	248,620	203,485
3,064,717	2,309,521	1,792,256	1,738,186	1,641,325	2,650,358
<u>26,764,643</u>	<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>
1,164	575	1,102	894	914	1,593
121,165	16,262	549	21,987	12,233	8,628
122,329	16,837	1,651	22,881	13,147	10,221
<u>26,886,972</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>
(2,171,482)	(2,152,479)	633,283	8,174,501	2,274,055	17,757
208,224	127,980	(195,666)	287,244	(697,778)	83,344
<u>(\$1,963,258)</u>	<u>(\$2,024,499)</u>	<u>\$437,617</u>	<u>\$8,461,745</u>	<u>\$1,576,277</u>	<u>\$101,101</u>

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Fund				
Nonspendable	\$1,029,016	\$947,827	\$868,487	\$521,563
Committed	0	0	0	0
Assigned	6,380,637	5,531,597	5,700,643	3,088,465
Unassigned	7,448,511	6,949,822	5,908,453	4,855,747
Total General Fund	<u>14,858,164</u>	<u>13,429,246</u>	<u>12,477,583</u>	<u>8,465,775</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	33,708,950	30,299,533	27,762,274	23,861,252
Assigned	2,775,273	2,008,486	1,384,225	1,451,496
Unassigned (Deficit)	<u>(23,764)</u>	<u>(746,011)</u>	<u>(259,659)</u>	<u>(73,787)</u>
Total All Other Governmental Funds	<u>36,460,459</u>	<u>31,562,008</u>	<u>28,886,840</u>	<u>25,238,961</u>
Total Governmental Funds	<u><u>\$51,318,623</u></u>	<u><u>\$44,991,254</u></u>	<u><u>\$41,364,423</u></u>	<u><u>\$33,704,736</u></u>

2018	2017	2016	2015	2014	2013
\$537,565	\$613,768	\$735,760	\$628,227	\$528,089	\$534,728
0	0	0	0	0	12,425
3,867,308	3,614,470	1,276,171	1,394,791	1,566,433	212,330
4,626,036	4,181,774	5,368,757	4,410,353	2,790,107	3,813,085
<u>9,030,909</u>	<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>
0	0	1,636	0	0	614,917
22,472,016	23,396,610	22,830,331	22,236,984	23,243,291	21,755,277
1,523,744	2,241,504	8,191,048	1,657,565	625,732	854,754
(910)	(31,155)	(322,519)	0	0	(1,242,241)
<u>23,994,850</u>	<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>\$33,025,759</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>

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

	2022	2021	2020	2019
Revenues				
Property Taxes	\$12,257,370	\$10,613,323	\$10,249,222	\$8,285,839
Payment in Lieu of Taxes	691,829	590,525	630,850	570,198
Sales Taxes	14,873,362	14,408,503	12,823,044	12,440,262
Special Assessments	259,819	183,042	128,327	227,144
Charges for Services	5,836,798	5,921,646	5,063,050	5,294,352
Licenses and Permits	156,225	164,363	160,569	169,818
Fines, Forfeitures, and Settlements	387,441	410,926	465,969	803,464
Intergovernmental	32,642,635	25,223,417	29,197,704	24,012,201
Investment Earnings and Other Interest	(100,150)	33,136	774,263	1,028,356
Lease	135,399	0	0	0
Other	2,637,410	3,072,989	4,109,289	3,350,264
Total Revenues	69,778,138	60,621,870	63,602,287	56,181,898
Expenditures				
General Government				
Legislative and Executive	14,240,841	11,400,780	12,076,485	12,170,212
Intergovernmental	0	0	0	0
Judicial	4,659,743	4,590,129	4,329,576	3,819,454
Public Safety	11,060,020	11,154,165	11,230,289	10,499,083
Intergovernmental	595,937	3,600	3,600	3,600
Public Works	7,737,151	7,699,101	5,672,128	6,400,536
Intergovernmental	0	0	0	0
Health	8,438,923	6,426,539	5,454,769	5,851,568
Intergovernmental	11,530	11,530	11,530	11,530
Human Services	13,669,505	13,133,054	14,774,896	13,816,346
Intergovernmental	0	0	0	0
Economic Development				
Intergovernmental	197,066	187,466	186,666	197,066
Conservation and Recreation	0	0	0	0
Intergovernmental	48,000	42,500	41,700	39,500
Capital Outlay	2,360,107	1,407,119	1,227,143	2,079,559
Debt Service				
Principal Retirement	655,811	640,811	617,905	600,811
Interest and Fiscal Charges	276,235	298,245	315,913	328,656
Total Expenditures	63,950,869	56,995,039	55,942,600	55,817,921
Excess of Revenues Over (Under) Expenditures	5,827,269	3,626,831	7,659,687	363,977

2018	2017	2016	2015	2014	2013
\$7,352,304	\$7,345,352	\$6,942,870	\$6,967,381	\$6,836,792	\$6,740,303
578,978	537,001	513,403	593,478	505,367	415,436
12,107,934	12,342,717	12,310,285	12,322,016	10,173,976	7,444,621
85,352	145,087	84,417	163,261	316,150	125,739
5,153,330	4,150,204	4,289,174	4,415,336	4,181,375	4,331,388
148,039	145,825	139,131	143,354	152,082	159,255
293,932	338,253	416,349	356,787	284,131	351,998
22,359,691	24,927,143	25,197,180	25,308,576	22,178,829	21,125,367
545,948	377,920	222,247	243,762	242,518	217,756
0	0	0	0	0	0
3,065,526	2,563,987	1,800,104	1,732,359	1,663,340	2,635,865
<u>51,691,034</u>	<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>
7,778,738	7,335,314	6,466,554	5,882,248	5,808,582	5,807,300
0	0	0	319,097	269,342	229,297
3,487,271	3,135,225	3,147,990	2,727,527	2,422,014	2,310,056
12,685,850	13,571,538	12,852,988	10,875,822	9,855,758	9,394,925
3,600	3,600	3,832	0	3,802	3,600
5,865,884	5,339,352	6,341,991	9,596,488	5,137,368	5,192,720
0	269,792	271,845	0	0	0
5,564,774	5,794,383	6,438,694	6,533,532	6,776,328	7,498,335
0	18,910	0	0	0	0
12,958,491	12,449,138	11,437,162	11,700,064	11,198,101	10,472,452
0	0	0	0	11,706	0
185,330	473,800	223,596	299,096	278,509	122,376
20,000	20,000	20,000	15,000	5,000	5,000
64,266	144,266	98,700	20,100	12,000	115,000
3,130,296	1,469,217	1,837,780	1,758,219	1,595,009	1,415,026
590,811	6,520,811	570,811	490,810	490,811	4,020,811
346,935	392,356	527,396	454,039	468,176	512,685
<u>52,682,246</u>	<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>(991,212)</u>	<u>(4,064,213)</u>	<u>1,675,821</u>	<u>1,574,268</u>	<u>2,202,054</u>	<u>(3,551,855)</u>

(continued)

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	\$500,100	\$0	\$0	\$315,000
Bonds Issued	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	4,022,933	3,292,481	2,001,907	2,662,822
Transfers - Out	<u>(4,022,933)</u>	<u>(3,292,481)</u>	<u>(2,001,907)</u>	<u>(2,662,822)</u>
Total Other Financing Sources (Uses)	<u>500,100</u>	<u>0</u>	<u>0</u>	<u>315,000</u>
 Changes in Fund Balances	 <u>\$6,327,369</u>	 <u>\$3,626,831</u>	 <u>\$7,659,687</u>	 <u>\$678,977</u>
 Debt Service as a Percentage of Noncapital Expenditures	 1.6%	 1.8%	 1.7%	 1.8%

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	3,540,000
0	0	5,545,000	0	0	0
0	0	532,443	0	0	0
2,569,810	2,800,087	2,052,934	1,972,472	3,563,668	1,751,189
<u>(2,569,810)</u>	<u>(2,800,087)</u>	<u>(2,052,934)</u>	<u>(1,972,472)</u>	<u>(3,563,668)</u>	<u>(1,751,189)</u>
<u>0</u>	<u>0</u>	<u>6,077,443</u>	<u>0</u>	<u>0</u>	<u>3,540,000</u>
<u>(\$991,212)</u>	<u>(\$4,064,213)</u>	<u>\$7,753,264</u>	<u>\$1,574,268</u>	<u>\$2,202,054</u>	<u>(\$11,855)</u>
1.9%	12.8%	2.4%	2.2%	2.3%	10.2%

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			
2022	\$934,001,450	\$197,624,330	\$3,233,216,514	\$154,407,990	\$175,463,625
2021	929,926,400	191,942,950	3,205,341,000	142,897,860	162,383,932
2020	928,147,590	190,929,960	3,197,364,428	127,439,690	144,817,830
2019	909,045,930	186,147,490	3,129,124,057	115,089,930	130,784,011
2018	907,244,110	182,732,470	3,114,218,800	104,930,990	119,239,761
2017	905,608,490	178,322,670	3,096,946,171	98,425,280	111,846,909
2016	861,140,990	176,449,740	2,964,544,942	91,896,110	104,427,398
2015	856,777,360	176,572,990	2,952,429,571	85,801,420	97,501,614
2014	856,963,570	181,018,820	2,965,663,971	82,254,730	93,471,284
2013	772,435,490	177,906,790	2,715,263,657	74,928,260	85,145,750

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 value by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed.

Total

Assessed Value	Estimated Actual Value	Weighted Average Tax Rate (1)
\$1,286,033,770	\$3,408,680,139	\$10.49
1,264,767,210	3,367,724,932	9.43
1,246,517,240	3,342,182,258	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

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

	2022	2021	2020	2019	2018
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	0.3733	0.3725	0.3788	0.3786
Commercial/Industrial	0.5550	0.5611	0.5592	0.5716	0.5678
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985					
Effective Millage Rates					
Residential/Agricultural	0.1765	0.1476	0.1432	0.1498	0.1497
Commercial/Industrial	0.2858	0.2889	0.2879	0.2943	0.2924
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987					
Effective Millage Rates					
Residential/Agricultural	0.2109	0.2109	0.2105	0.2140	0.2139
Commercial/Industrial	0.4084	0.4129	0.4115	0.4207	0.4179
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 2021					
Effective Millage Rates					
Residential/Agricultural	3.0000	1.6083	1.6047	1.6320	1.6310
Commercial/Industrial	2.9672	2.7905	2.7809	2.8428	2.8241
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Children Services					
Effective Millage Rates					
Residential/Agricultural	2.3726	2.3725	2.3673	0.9075	0.9070
Commercial/Industrial	3.1911	3.2263	3.2152	1.7868	1.7750
Tangible/Public Utility Personal	3.6200	3.6200	3.6200	2.1200	2.1200
ADAMHS					
Effective Millage Rates					
Residential/Agricultural	0.7803	0.7803	0.7786	0.7918	0.7914
Commercial/Industrial	0.9660	0.9766	0.9733	0.9949	0.9884
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Senior Services					
Effective Millage Rates					
Residential/Agricultural	0.6243	0.6243	0.6229	0.6335	0.6331
Commercial/Industrial	0.7728	0.7813	0.7786	0.7959	0.7907
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	9.9090	8.5193	8.5038	7.1075	7.1047
Commercial/Industrial	11.5461	11.4376	11.4066	10.1070	10.0562
Tangible/Public Utility Personal	12.6700	12.6700	12.6700	11.1700	11.1700
Total Weighted Average Tax Rate	10.4921	9.4311	9.3743	7.9551	7.9131

2017	2016	2015	2014	2013
\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
0.3784	0.3969	0.3990	0.3986	0.4413
0.5726	0.5745	0.5726	0.5604	0.5626
1.0000	1.0000	1.0000	1.0000	1.0000
0.1497	0.1570	0.1578	0.1576	0.1745
0.2949	0.2958	0.2948	0.2886	0.2897
0.3500	0.3500	0.3500	0.3500	0.3500
0.2138	0.2243	0.2254	0.2252	0.2494
0.4214	0.4228	0.4214	0.4124	0.4141
0.5000	0.5000	0.5000	0.5000	0.5000
1.6301	1.7100	1.7190	1.7172	1.9013
2.8480	2.8573	2.8477	2.7870	2.7982
3.0000	3.0000	3.0000	3.0000	3.0000
0.9065	0.9508	0.9559	0.9549	1.0573
1.7900	1.7959	1.7899	1.7517	1.7587
2.1200	2.1200	2.1200	2.1200	2.1200
0.7909	0.8297	0.8340	0.8332	0.9225
0.9967	1.0000	1.0000	0.9960	1.0000
1.0000	1.0000	1.0000	1.0000	1.0000
0.6327	0.6637	0.6672	0.6665	0.7380
0.7974	0.8000	0.8000	0.7968	0.8000
0.8000	0.8000	0.8000	0.8000	0.8000
7.1021	7.3323	7.3583	7.3533	7.8843
10.1211	10.1463	10.1264	9.9929	10.0233
11.1700	11.1700	11.1700	11.1700	11.1700
7.8960	8.0842	8.0873	8.0602	8.4956

(continued)

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

	2022	2021	2020	2019	2018
In County School Districts					
Marion CSD	\$27.1699-38.4600	\$28.8810-40.3000	\$28.7242-40.3000	\$29.0181-40.3000	\$29.3375-40.9100
Pleasant LSD	28.9715-51.9000	29.9741-52.9000	32.2727-55.2100	22.5144-45.4100	22.6302-45.5300
Overlapping School Districts					
Buckeye Valley LSD	24.8000-33.8000	24.9800-33.9800	27.4600-36.4600	28.1000-37.1000	26.0000-35.0000
Cardington-Lincoln LSD	23.1200-29.2200	22.5500-28.6500	22.9119-28.6500	22.8318-28.6500	22.5800-28.6500
Elgin LSD	32.5635-43.4100	32.6370-43.4900	32.4381-43.4900	30.2702-42.4600	31.3083-43.520
Northmor LSD	25.4595-33.0400	25.4616-33.0400	26.3591-33.54000	26.3411-33.5400	26.2513-33.5400
Ridgedale LSD	23.7200-44.4200	23.7400-44.4400	23.7400-44.4400	23.5455-44.2300	23.9654-44.6600
River Valley LSD	26.7377-37.4800	26.9098-38.0100	26.8319-38.0100	26.7797-37.9100	27.2940-38.4300
Upper Sandusky EVSD	21.9424-35.7000	21.9064-35.7000	21.8411-35.7000	21.8970-35.7000	21.8901-35.7000
Corporations					
Caledonia	8.7800-9.5000	8.7797-9.5000	8.7797-9.5000	9.0751-9.5000	9.0751-9.5000
Green Camp	9.7752-10.1000	8.9963-9.0000	9.7752-10.1000	10.1000-10.1000	10.1000-10.1000
Larue	11.7657-13.2000	11.7583-13.2000	11.7583-13.2000	12.4321-13.2000	12.4321-13.2000
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	2.1500-2.15000
Marion (Marion CSD)	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000-4.2000
Marion (Pleasant LSD)	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000-1.5000
Marion (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	1.0500-1.0500	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	2.0000-2.0000
Prospect	8.5726-14.6000	8.5700-14.6000	8.5674-14.6000	8.7861-14.6000	8.7332-14.6000
Waldo	5.6205-6.9000	5.6223-6.9000	5.6164-6.9000	6.0483-6.9000	6.0361-6.9000
Townships					
Big Island	4.7001-5.9000	4.7012-5.9000	4.6996-5.9000	4.6371-5.9000	2.6367-3.9000
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	3.8037-5.2000	3.6743-5.2000	3.6630-5.2000	3.6624-5.2000
Grand Prairie	3.1293-3.4500	3.1302-3.4500	3.1300-3.4500	3.0900-3.4500	3.0900-3.4500
Green Camp	5.5081-6.3800	4.5789-5.4500	4.5754-5.4500	4.2736-5.4500	4.2712-5.4500
Marion	12.9864-15.0000	12.9854-15.000	12.9678-15.0000	9.5790-10.5000	9.5745-10.5000
Montgomery	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
Pleasant	5.3185-5.8800	5.3212-5.8800	5.3189-5.8800	5.6027-5.8800	5.6008-5.8800
Prospect	1.7570-2.8000	1.7570-2.8000	1.7546-2.8000	1.7460-2.8000	1.7449-2.8000
Richland	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
Salt Rock	5.8214-8.6000	5.8222-8.6000	5.7988-8.6000	5.3565-8.6000	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	3.4304-3.9000	3.4305-3.9000	3.4297-3.9000	3.4410-3.9000	3.4418-3.9000

2017	2016	2015	2014	2013
\$29.4239-40.7700	\$29.9061-41.1200	\$29.8524-41.1200	\$29.7367-41.1200	\$30.7316-41.2200
22.5500-45.4500	23.6626-46.5300	23.6596-46.5300	23.6494-46.5300	24.7987-47.1300
26.0000-35.0000	28.3000-37.3000	25.2000-34.2000	25.9582-34.6600	25.9653-34.6600
22.5500-28.6500	22.5500-29.6500	22.5500-29.6500	23.9524-31.1900	23.958-31.1900
30.9849-43.3100	32.5740-44.8600	32.5846-44.8600	32.6030-44.8600	33.6716-45.7500
27.0042-34.5400	26.9923-34.5400	26.9816-34.5400	27.1045-34.5400	27.0789-34.5400
23.7400-44.4400	24.0000-44.7000	24.0180-44.7000	24.0000-44.7000	25.0040-45.6900
27.2542-38.4300	27.4628-38.6200	27.4635-38.6200	27.4684-38.6200	27.7996-38.8900
21.8827-35.7000	22.0415-35.7000	20.0516-33.7000	20.0000-33.7000	20.0000-33.7000
9.0751-9.5000	9.0751-9.5000	9.0751-9.5000	8.7105-11.5000	8.7018-11.5000
9.4126-10.1000	9.4142-10.1000	9.4242-10.1000	9.4142-10.1000	9.7965-10.1000
12.4125-13.2000	12.7941-13.2000	12.7585-13.2000	12.7585-13.2000	12.6320-13.2000
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
0.8000-0.8000	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	1.0000-1.0000	1.4282-1.5000	1.4281-1.5000	2.3354-2.4300
3.2381-4.0000	3.2690-4.0000	3.2612-4.0000	3.2612-4.0000	3.2630-4.0000
8.7185-14.6000	8.8764-14.6000	8.8788-14.6000	8.8774-14.6000	5.5000-11.6000
6.0361-6.9000	6.1491-6.9000	6.1285-6.9000	6.1177-6.9000	6.2170-6.9000
2.636-3.9000	2.6929-3.9000	2.7132-3.9000	2.7124-3.9000	2.9077-3.9000
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
3.6600-5.2000	3.7801-5.2000	3.8236-5.2000	3.8236-5.2000	4.6157-5.2000
3.0899-3.4500	3.1512-3.4500	3.1715-3.4500	3.1709-3.4500	3.3980-3.4500
4.2700-5.4500	3.4378-4.4500	3.4782-4.4500	3.4776-4.4500	3.9752-4.4500
9.7251-10.5000	9.9339-10.5000	9.9269-10.5000	9.9235-10.5000	10.3980-10.5000
1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
5.6007-5.8800	5.7675-5.8800	5.7674-5.8800	4.3487-4.5400	4.4599-4.5400
3.4491-5.0000	1.7665-2.8000	1.7726-2.8000	1.7725-2.8000	1.8506-2.8000
1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
5.3572-8.6000	5.6862-8.6000	5.8830-8.6000	5.8770-8.6000	5.0923-6.6000
2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000-2.1000
2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000-2.4000
2.4418-2.9000	2.5026-2.9000	2.5205-2.9000	2.5186-2.9000	2.7120-2.9000

(continued)

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

	2022	2021	2020	2019	2018
Other Units					
Battle Run Fire District	\$3.5853-5.000	\$3.5930-5.0000	\$3.9370-5.0000	\$3.4604-5.0000	\$3.4516-5.0000
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	0.7762-1.0000	0.7804-1.0000	0.8671-1.0000	.87245-1.0000	0.8744-1.0000
Delaware County JVSD	2.2310-3.2000	2.2310-3.2000	2.2574-3.2000	2.2590-3.2000	2.6000-3.2000
First Consolidated Fire District	8.7000-9.0000	8.7021-9.0000	8.6953-9.0000	8.6480-9.0000	7.5148-9.0000
Fort Morrow Fire District	5.9440-7.5000	5.9450-7.5000	3.43312-5.0000	3.4500-5.0000	3.4572-5.0000
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	2.5370-3.7000	2.6064-3.7000	2.7578-3.7000	2.7507-3.7000	2.7350-3.7000
Prospect Joint Park Commission	1.3390-2.2000	1.3388-2.2000	1.3329-2.2000	1.3117-2.2000	1.3089-2.2000
Scioto Valley Fire District	7.3477-10.6000	7.3468-10.6000	7.3338-10.6000	3.2803-6.7000	3.2798-6.7000
Tri-Rivers JVSD	2.0000-4.4000	2.0000-4.4000	2.0000-4.4000	2.0040-4.4000	2.0000-4.4000
Upper Sandusky EVSD Library	1.0235-1.4000	1.0230-1.4000	1.0201-1.4000	1.4000-1.4000	0.9987-1.4000
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	0	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.

2017	2016	2015	2014	2013
\$3.4491-5.0000	\$3.6190-5.000	\$3.662-5.0000	\$3.6659-5.0000	\$4.2056-5.000
0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000	0.3000-0.3000
0.9523-1.000	0.9576-1.0000	0.9612-1.0000	0.9995-1.0000	1.0000-1.0000
1.5000-1.5000	2.3215-3.2000	2.3311-3.2000	2.4297-3.2000	2.3850-3.2000
6.3488-9.0000	6.8556-9.0000	6.8590-9.0000	7.0525-9.0000	8.4501-9.0000
3.4452-5.0000	3.6500-5.0000	3.6671-5.0000	3.8016-5.0000	4.4707-5.0000
0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000-0.1000
2.7001-3.7000	2.6981-3.7000	2.8258-3.7000	2.0771-3.7000	2.0763-3.7000
1.3080-2.2000	1.3626-2.2000	1.3778-2.2000	1.3777-2.2000	1.5723-2.2000
1.5795-5.0000	1.6947-5.0000	1.7297-5.0000	1.7286-5.0000	2.2890-5.0000
2.0000-4.4000	2.0000-4.4000	1.9997-4.4000	2.0355-4.4000	2.2108-4.4000
0.9982-1.4000	1.0598-1.4000	1.0604-1.4000	1.0568-1.4000	1.3133-1.4000
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
2022	\$13,091,995	\$13,108,472	100.13%	\$622,635	\$2,394,073	\$3,016,708	23.04%
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

	2022		Percent of Total		2013		Percent of Total	
	Total	Rank	County	Assessed	Taxable	Rank	County	Assessed
	Assessed		Assessed		Assessed		Assessed	
	Value		Value		Value		Value	
Ohio Edison	\$32,677,240	1	2.54%		\$26,722,465	2	2.60%	
Aqua Ohio, Inc.	31,756,870	2	2.47					
American Transmission	22,749,340	3	1.77					
AEP Ohio Transmission	21,013,270	4	1.64					
Columbia Gas Transmission	15,933,680	5	1.24					
Ohio Power Company	11,895,470	6	0.92					
Columbia Gas of Ohio	9,509,820	7	0.74					
Ohio Health Marion General Hospital	8,826,220	8	0.69		24,276,457	3	2.37	
Marion Industrial Rail Park LLC	5,028,040	9	0.39					
Mid Ohio Energy Cooperative Inc	4,148,890	10	0.32					
Ohio American Water					30,478,642	1	2.97	
Whirlpool Corporation					11,696,400	4	1.14	
GP2 LLC					9,186,114	5	0.90	
Devries Dairy LLC					7,997,257	6	0.78	
Dofasco Marion, Inc					7,995,428	7	0.78	
Meijer Stores Limited					7,554,685	8	0.74	
Marion Forum LLC					6,596,142	9	0.64	
Marion Plaza Associates LP					6,457,457	10	0.63	
Total Principal Taxpayers	163,538,840		12.72		138,961,047		13.55	
All Other Taxpayers	1,122,494,930		87.28		886,309,493		86.45	
Total County Assessed Value	<u>\$1,286,033,770</u>		<u>100.00%</u>		<u>\$1,025,270,540</u>		<u>100.00%</u>	

Source: Marion County Auditor

Marion County, Ohio
Taxable Sales by Type
Last Ten Years

Category	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Sales Tax Payments	\$3,134,770	\$3,106,377	\$2,633,159	\$2,713,754	\$2,704,202
Direct Pay Tax Return Payments	203,213	222,547	230,920	306,883	291,563
Seller's Use Tax Return Payments	2,731,331	2,526,505	2,237,716	1,745,046	1,445,334
Consumer's Use Tax Return Payments	299,924	232,241	218,429	251,663	194,750
Motor Vehicle Tax Payments	2,545,286	2,571,260	2,245,426	2,167,271	2,079,898
Watercraft and Outboard Motors	36,533	40,711	31,846	22,010	16,804
Department of Liquor Control	56,604	57,903	60,141	42,951	42,452
Sales Tax on Motor Vehicle Fuel Refunds	1,054	507	1,090	3,983	4,240
Sales/Use Tax Voluntary Payments	4,829	237	138	4,894	9,429
Statewide Master Numbers	5,650,458	5,663,195	5,151,741	5,191,820	5,359,855
Sales/Use Tax Assessments Payments	194,860	115,960	88,703	111,933	85,951
Streamlined Sales Tax Payments	353,684	310,938	233,199	125,572	16,669
Use Tax Amnesty Payments	799	801	1,732	2,130	2,726
Administrative Rotary Fund Fee	(151,875)	(148,078)	(130,928)	(126,514)	(119,247)
Sales/Use Tax Refunds Approved	(25,895)	(41,392)	(41,421)	(38,468)	(15,075)
Total	<u><u>\$15,035,575</u></u>	<u><u>\$14,659,712</u></u>	<u><u>\$12,961,891</u></u>	<u><u>\$12,524,928</u></u>	<u><u>\$12,119,551</u></u>
 Sales Tax Rate	 1.50%	 1.50%	 1.50%	 1.50%	 1.50%

Source: Ohio Department of Taxation

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

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

- (1) Effective 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.

2017	2016	2015	2014	2013
\$2,561,996	\$2,414,122	\$2,452,040	\$2,188,260	\$1,577,913
975,719	1,534,156	1,606,073	1,235,840	616,557
1,273,287	1,209,848	1,136,673	970,032	627,672
211,553	320,822	276,441	280,609	221,158
1,827,466	1,660,187	1,823,077	1,450,117	1,071,422
23,618	15,446	17,425	12,404	10,598
40,047	40,774	37,274	31,450	21,715
3,361	3,641	4,545	6,921	2,836
4,191	5,508	3,629	2,713	6,818
5,300,441	5,208,934	5,210,325	4,650,568	3,333,025
139,814	69,384	126,252	145,392	35,720
18,509	11,545	9,583	4,064	2,457
2,812	245	357	41,783	7,131
(123,609)	(124,232)	(126,558)	(109,174)	(74,894)
(21,957)	(71,410)	(47,889)	(102,734)	(45,552)
<u>\$12,237,248</u>	<u>\$12,298,970</u>	<u>\$12,529,247</u>	<u>\$10,808,245</u>	<u>\$7,414,576</u>
1.50%	1.50%	1.50%	1.5% (2)	1% (1)

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

Year	Governmental Activities		Business-Type Activity		Total Primary Government
	General	Ohio Public	General	Ohio Public	
	Obligation Bonds	Works Commission Loans	Obligation Bonds	Works Commission Loans	
2022	\$6,390,375	\$52,298	\$358,693	\$333,452	\$7,134,818
2021	7,082,924	58,109	530,009	253,343	7,924,385
2020	7,759,442	63,920	690,618	279,764	8,793,744
2019	8,414,576	66,825	851,227	162,513	9,495,141
2018	9,047,806	72,636	1,006,482	171,269	10,298,193
2017	9,670,603	78,447	1,161,737	196,333	11,107,120
2016	16,246,874	84,258	2,591,639	155,696	19,078,467
2015	10,736,582	90,069	1,415,000	152,714	12,394,365
2014	11,223,733	95,879	1,540,000	108,137	12,967,749
2013	11,710,884	101,690	1,660,000	170,567	13,643,141

Source: Marion County Auditor

See Schedule S31 for population and personal income.

<u>Per Capita</u>	<u>Percentage of Personal Income</u>
\$109.55	0.25%
121.37	0.29
135.10	0.35
145.87	0.38
157.81	0.43
170.97	0.51
293.08	0.89
189.65	0.57
197.32	0.58
207.01	0.61

Marion County
Legal Debt Margin
Last Ten Years

	2022	2021	2020	2019	2018
Assessed Value of County	\$1,286,033,770	\$1,264,767,210	\$1,246,517,240	\$1,210,283,350	\$1,194,907,570
Voted Debt Limitation	\$30,650,844	\$30,119,180	\$29,662,931	\$28,757,084	\$28,372,689
Total Outstanding Debt					
General Obligation Bonds	6,430,000	7,240,000	8,025,000	8,790,000	9,530,000
Ohio Public Works Commission Loans	385,750	311,452	343,684	229,338	243,905
Total Outstanding Debt	6,815,750	7,551,452	8,368,684	9,019,338	9,773,905
Exemptions					
Marion-Hardin Correctional Center					
General Obligation Bonds	880,000	1,080,000	1,275,000	1,465,000	1,645,000
General Obligation Bonds Paid by					
Enterprise Funds	335,000	495,000	645,000	795,000	940,000
General Obligation Bonds Paid by					
Tax Incentive Financing Revenues	1,620,000	1,730,000	1,835,000	1,940,000	2,045,000
Ohio Public Works Commission Loans	385,750	311,452	343,684	229,338	243,905
Total Exemptions	3,220,750	3,616,452	4,098,684	4,429,338	4,873,905
Net Indebtedness	3,595,000	3,935,000	4,270,000	4,590,000	4,900,000
Amount Available in Debt Service Fund	283,556	197,722	145,011	94,110	76,261
Total Net Debt Applicable to Debt Limit	3,311,444	3,737,278	4,124,989	4,495,890	4,823,739
Total Voted Legal Debt Margin	\$27,339,400	\$26,381,902	\$25,537,942	\$24,261,194	\$23,548,950
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	89.20%	87.59%	86.09%	84.37%	83.00%
Unvoted Debt Limitation	\$12,860,338	\$12,647,672	\$12,465,172	\$12,102,834	\$11,949,076
Total Unvoted Legal Debt Margin	\$9,548,894	\$8,910,394	\$8,340,183	\$7,606,944	\$7,125,337
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	74.25%	70.45%	66.91%	62.85%	59.63%

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.

2017	2016	2015	2014	2013
\$1,182,356,440	\$1,129,486,840	\$1,119,151,770	\$1,120,237,120	\$1,025,270,540
\$28,058,911	\$26,737,171	\$26,478,794	\$26,505,928	\$24,131,764
10,260,000	18,195,000	12,125,000	12,735,000	13,340,000
274,780	239,954	242,783	204,016	272,258
10,534,780	18,434,954	12,367,783	12,939,016	13,612,258
1,825,000	4,120,000	2,295,000	2,455,000	2,615,000
1,085,000	2,505,000	1,415,000	1,540,000	1,660,000
2,145,000	2,240,000	2,335,000	2,430,000	2,525,000
274,780	239,954	242,783	204,016	272,258
5,329,780	9,104,954	6,287,783	6,629,016	7,072,258
5,205,000	9,330,000	6,080,000	6,310,000	6,540,000
45,752	6,015,767	28,790	14,745	264
5,159,248	3,314,233	6,051,210	6,295,255	6,539,736
\$22,899,663	\$23,422,938	\$20,427,584	\$20,210,673	\$17,592,028
81.61%	87.60%	77.15%	76.25%	72.90%
\$11,823,564	\$11,294,868	\$11,191,518	\$11,202,371	\$10,252,705
\$6,664,316	\$7,980,635	\$5,140,308	\$4,907,116	\$3,712,969
56.36%	70.66%	45.93%	43.80%	36.21%

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
2022	\$6,749,068	0.20%	\$103.62
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

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

<u>Year</u>	<u>Population (Estimated)</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2022	65,131	\$2,853,649,634	\$43,814	4.4%
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

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	2022			2013		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,300	1	8.81%	2,450	1	9.17%
Ohio Health Marion General Hospital	1,978	2	7.58	1,033	2	3.87
Marion City School District	683	3	2.61	500	5	1.87
Andersen/Silverline Windows	600	4	2.30	550	4	2.06
Marion County Government	562	5	2.15	557	3	2.09
Marion Correctional Institution	406	6	1.56	446	6	1.67
US Yachiyo, Inc.	389	7	1.49			
Wyandot, Inc.	370	8	1.42	400	7	1.50
MTC/North Central Correctional Complex	320	9	1.23	364	10	1.36
Graphic Packaging International, Inc.	318	10	1.22			
Frontier Communications				400	8	1.50
Ohio Health Marion Area Physicians				390	9	1.46
Total	<u>7,926</u>		<u>30.37%</u>	<u>7,090</u>		<u>26.55%</u>
 Total Employment Within Marion County	 <u>26,100</u>			 <u>26,700</u>		

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

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

Function/Program	2022	2021	2020	2019	2018	2017	2016
General Government							
Legislative and Executive	64.5	59.0	62.5	63.5	64.5	64.5	61.0
Judicial	63.0	62.5	60.0	59.5	57.0	52.5	50.5
Public Safety							
Enforcement	52.5	48.0	46.0	42.0	39.5	36.0	32.0
Other Public Safety	77.5	75.0	91.0	91.5	88.0	90.5	88.5
Public Works	26.5	24.0	32.0	29.0	31.0	29.0	28.0
Health							
Developmental Disabilities	31.0	32.0	30.0	29.5	40.0	40.5	69.0
Other Health	4.5	4.5	4.5	3.5	3.5	4.5	4.5
Human Services							
Children Home	32.0	30.0	35.0	30.0	32.5	35.5	33.5
Job and Family Services	51.0	46.0	54.0	54.0	57.0	63.5	65.0
Child Support Enforcement Agency	10.0	10.0	12.0	13.0	13.0	13.0	13.0
Other Human Services	10.5	9.5	9.0	11.5	8.0	8.0	9.0
Sanitary Engineer	9.0	9.0	8.5	7.5	7.0	7.0	7.5
Total	<u>432.0</u>	<u>409.5</u>	<u>444.5</u>	<u>434.5</u>	<u>441.0</u>	<u>444.5</u>	<u>461.5</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>2015</u>	<u>2014</u>	<u>2013</u>
61.0	57.0	56.5
45.5	46.5	47.5
37.5	37.5	34.0
69.5	74.0	71.0
29.0	31.0	30.0
89.0	87.0	84.0
2.0	3.0	3.0
34.5	34.5	35.5
65.0	66.5	64.5
13.0	13.0	14.0
8.0	8.0	9.0
6.0	8.0	8.0
<u>460.0</u>	<u>466.0</u>	<u>457.0</u>

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

	2022	2021	2020	2019	2018
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,602	1,632	934	1,431	1,500
Number of Exempt Conveyances	1,069	1,182	1,472	1,043	957
Number of Real Estate Transfers	2,671	2,814	2,406	2,474	2,457
Board of Elections					
Number of Registered Voters	39,511	39,645	39,947	38,751	40,298
Number of Voters Last General Election	19,483	9,086	27,943	11,618	21,095
Percent of Registered Voters Voting	49.31	22.92	69.95	29.98	52.35
Recorder					
Number of Deeds Filed	2,366	2,462	2,179	2,247	2,233
Number of Mortgages Filed	2,063	2,575	2,225	1,828	1,744
Judicial					
Common Pleas Court					
Number of New Filings	427	424	305	823	762
Number of Terminations	231	232	483	747	908
Criminal Cases					
Number of New Filings	621	574	497	654	573
Number of Terminations	529	462	585	625	754
Family Court					
Domestic Violence Civil Protection Orders					
Number of New Filings	95	94	65	73	91
Number of Terminations	92	93	67	70	92
Juvenile/Family Court					
Delinquent/Unruly/Truancy Cases					
Number of New Filings	793	128	292	333	430
Number of Terminations	1,393	237	344	371	562
Traffic Cases					
Number of New Filings	201	203	152	304	325
Number of Terminations	220	187	147	318	331
Public Safety					
Sheriff					
Incidents Reported	28,351	28,302	20,345	28,010	28,675
Citations Issued	678	589	1,000	586	574
Papers Served	4,701	4,221	2,660	4,464	3,043
Transport Hours	4,160	4,160	1,500	1,074	1,470
Public Works					
Engineer					
Roads Resurfaced	9.69	11.89	10.81	13.67	33.93
Bridges Replaced	1	2	2	3	4
Culverts Built	3	6	1	8	6

2017	2016	2015	2014	2013
1,363	989	1,223	1,129	1,262
1,008	1,218	1,128	1,070	1,064
2,371	2,207	2,351	2,199	2,326
39,757	39,530	38,252	39,586	39,198
12,183	26,885	18,501	16,201	11,320
30.64	68.01	48.37	40.93	28.88
2,176	2,022	2,135	2,038	2,165
1,743	1,657	1,569	1,446	1,872
659	649	720	633	758
670	773	760	860	835
1,442	1,448	715	536	588
1,541	1,158	706	821	786
99	98	79	96	82
102	95	74	107	78
569	398	464	561	705
575	491	607	717	893
327	363	342	322	289
316	372	329	319	304
26,408	55,029	30,935	33,128	36,111
603	452	244	421	273
3,179	3,624	4,020	2,225	5,794
1,206	1,124	947	420	416
28.51	30.52	23.05	9.49	8.01
6	4	4	2	4
5	2	7	10	9

(continued)

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Health					
Dog and Kennel					
Number of Dog Licenses Sold	6,789	6,395	7,724	8,158	8,177
Number of Kennel Licenses Sold	83	83	85	73	72
Developmental Disabilities					
Students Enrolled at Marca					
Early Intervention Program	114	58	66	60	76
Preschool	85	49	30	29	25
Consumers Employed at Marca Industries	165	100	75	112	137
Sewer District					
New Residential Connections	12	10	5	4	10
New Commercial (Multi Family) Connections	0	0	2	1	2
Number of Treatment Plants	8	8	8	8	8
Number of Pumping Stations	8	8	8	8	8

Source: Marion County Departments

2017	2016	2015	2014	2013
8,350	8,324	8,647	9,156	9,083
86	102	93	313	214
89	102	87	97	83
184	55	60	46	51
157	100	160	163	167
4	5	3	3	6
2	3	1	2	2
8	8	8	7	7
8	8	8	8	8

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</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	3	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	3	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	36	37	33	33	33
Administrative Office Space (sq. ft.)	30,000	30,000	30,000	30,000	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	390	385	385	385	385
Number of Bridges	275	275	277	276	276
Number of Culverts	1457	1457	1454	1454	1454
Number of Traffic Signals	1	1	1	2	4
Number of Storm Drainage (feet)	152,813	152,753	152,753	152,753	152,753
Number of Vehicles	36	36	36	36	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

2017	2016	2015	2014	2013
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	2
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	2	3	3	3
3,705	3,705	3,705	4,022	4,022
3,192	3,192	3,192	3,192	3,192
32	31	29	31	33
10,000	10,000	10,000	10,000	10,000
9,037	9,037	13,534	9,512	9,512
5	5	5	4	4
3,724	3,724	3,724	3,724	3,724
385	385	384	389	384
277	278	277	284	278
1451	1451	1450	1446	1437
5	4	4	4	5
151,540	150,052	148,406	141,350	139,382
47	46	44	45	46
1,728	1,728	1,728	1,728	1,728
51.00	51.00	51.00	50.60	50.30

(continued)

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Health					
Dog & Kennel					
Administrative Office Space (sq. ft.)	3,520	3,520	3,520	3,520	3,520
Development Disabilities					
Number of Buildings	5	6	6	6	7
Administrative Office Space (sq. ft.)	5,394	4,102	4,102	4,748	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

N/A Not Available

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
3,520	3,520	3,520	3,520	3,520
⁷ 5,549	⁷ 4,938	⁷ 4,938	⁷ 4,938	⁷ 4,938
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 8/22/2023

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

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