



Dave Yost • Auditor of State

MARION COUNTY

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MARION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution)				
National School Lunch Program	10.555	N/A	\$ -	\$ 5,404
Cash Assistance				
School Breakfast Program	10.553	N/A	-	16,925
National School Lunch Program	10.555	N/A	-	33,271
Total Child Nutrition Cluster			-	55,600
<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-1617-11-5546 / G-1819-11-5773	26,301	554,382
TOTAL U.S. DEPARTMENT OF AGRICULTURE			26,301	609,982
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families				
Promoting Safe and Stable Families	93.556	G-1617-11-5547 / G-1819-11-5774	-	38,624
Total Promoting Safe and Stable Families	93.556	5AU-17-C0051	-	9,983
			-	48,607
TANF Cluster:				
Temporary Assistance for Needy Families				
Temporary Assistance for Needy Families	93.558	G-1617-11-5546 / G-1819-11-5773	424,807	2,311,879
Total Temporary Assistance for Needy Families	93.558	G-1617-11-5547 / G-1819-11-5774	-	1,338
			424,807	2,313,217
Child Support Enforcement	93.563	G-1617-11-5546 / G-1819-11-5773	-	811,915
CCDF Cluster:				
Child Care and Development Block Grant				
Child Care and Development Block Grant	93.575	G-1617-11-5546 / G-1819-11-5773	-	88,871
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5547 / G-1819-11-5774	-	69,842
Foster Care Title IV-E	93.658	G-1617-11-5547 / G-1819-11-5774	-	1,116,972
Adoption Assistance	93.659	G-1617-11-5547 / G-1819-11-5774	-	448,003
Social Services Block Grant	93.667	G-1617-11-5546 / G-1819-11-5773	45,444	115,904
Chafee Foster Care Independence Program	93.674	G-1617-11-5547 / G-1819-11-5774	-	12,130
Medicaid Cluster:				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
Medical Assistance Program				
Medical Assistance Program	93.778	G-1617-11-5546 / G-1819-11-5773	-	593,545
<i>Passed Through Ohio Department of Developmental Disabilities</i>	93.778	N/A	-	199,633
Medical Assistance Program			-	793,178
Total Medicaid Cluster				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A	-	40,804
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			470,251	5,859,443
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Public Safety - Ohio Emergency Management Agency</i>				
Flood Mitigation Assistance Program				
Flood Mitigation Assistance Program	97.029	N/A	-	189,912
Emergency Management Performance Grants				
Emergency Management Performance Grants	97.042	EMC-2016-EP-00003-SO1	-	20,933
Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-SO1	-	21,194
Total Emergency Management Performance Grants			-	42,127
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	232,039
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development - Ohio Developmental Services Agency</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-16-1BU-1	-	143,600
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	143,600
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Department of Public Safety - Office of Criminal Justice Services</i>				
Violence Against Women Formula Grants				
Violence Against Women Formula Grants	16.588	2016-WF-VA2-8176	-	37,239
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance				
Crime Victim Assistance	16.575	2017-VOCA-43559516	-	31,019
Crime Victim Assistance	16.575	2018-VOCA-109309941	-	10,984
Total Crime Victim Assistance			-	42,003
TOTAL U.S. DEPARTMENT OF JUSTICE			-	79,242

MARION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
<i>Passed Through WIA Area 7 Board</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	N/A	-	16,756
WIOA Cluster:				
WIA/WIOA Adult Program	17.258	N/A	-	140,721
WIA/WIOA Youth Activities	17.259	N/A	-	154,447
WIA/WIOA Dislocated Worker Formula Grant	17.278	N/A	-	265,959
Total WIOA Cluster			-	561,127
TOTAL U.S. DEPARTMENT OF LABOR			-	577,883
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	99925	-	246,131
Highway Planning and Construction	20.205	103460	-	3,200
Highway Planning and Construction	20.205	103470	-	36,450
Total Highway Planning and Construction Cluster			-	285,781
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
National Priority Safety Programs	20.616	IDEP-2017-51-00-00-00424-00	-	10,580
State and Community Highway Safety	20.600	STEP-2017-51-00-00-00521-00	-	16,006
Total Highway Safety Cluster			-	26,586
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2018-Marion County Sheriff's O-00091	-	8,720
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	321,087
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Health</i>				
Special Education_Grants for Infants and Families	84.181	05110021HG0817	-	38,343
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education_Grants for Infants and Families	84.181	EISCJULY2017051	-	33,472
TOTAL U.S. DEPARTMENT OF EDUCATION			-	71,815
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 496,552	\$ 7,895,091

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, 2017**

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, 2017. 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the 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 D - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the Government assumes it expends federal monies first.

NOTE E – FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective program(s) that benefitted from the use of those donated food commodities.

NOTE F – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2017 is \$14,022.

MARION COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017
(Continued)**

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.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Marion County, (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2018.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2018



Dave Yost • Auditor of State

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

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited the Marion County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Marion County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on each Major Federal Program

In our opinion, Marion County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2017.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which Uniform Guidance requires us to report, described in the accompanying schedule of findings as item 2017-001. Our opinion on *each* major federal program is not modified with respect to this matter.

The County's response to our noncompliance finding is described in the accompanying schedule of findings and corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

Report on Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected or corrected. *A significant deficiency in internal over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the accompanying schedule of findings as item 2017-001.

The County's response to our internal control over compliance finding is described in the accompanying schedule of findings and corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on the Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Marion County (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 25, 2018. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

September 5, 2018

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MARION COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017

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?	Yes
(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)?	Yes
(d)(1)(vii)	Major Programs (list):	TANF Cluster CFDA # 93.563 – Child Support Enforcement Medicaid Cluster
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

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

None

MARION COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2017-001		
CFDA Title and Number	Temporary Assistance for Needy Families – CFDA #93.558		
Federal Award Identification Number / Year	G-1617-11-5546 / G-1819-11-5773 G-1617-11-5547 / G-1819-11-5774		
Federal Agency	U.S. Department of Health and Human Services		
Compliance Requirement	Eligibility		
Pass-Through Entity	Ohio Department of Jobs and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	

Noncompliance / Material Weakness

45 C.F.R. 263.2(b) provides that, with the exception of paragraph (a)(4)(ii) of this section, the benefits or services listed under paragraph (a) of this section count only if they have been provided to or on behalf of eligible families. An eligible family, as defined by the State, must:

- (1) Be comprised of citizens or non-citizens who:
 - (i) Are eligible for TANF assistance;
 - (ii) Would be eligible for TANF assistance, but for the time limit on the receipt of federally funded assistance; or
 - (iii) Are lawfully present in the United States and would be eligible for assistance, but for the application of title IV of PRWORA
- (2) Include a child living with a custodial parent or other adult caretaker relative (or consist of a pregnant individual); and
- (3) Be financially eligible according to the appropriate income and resource (when applicable) standards established by the State and contained in its TANF plan.

Ohio Admin. Code § 5101:14-1-04 (B) states the lead agency shall ensure that the JFS 03002 "WIOA Youth Program Eligibility Application" or its Ohio workforce case management system (OWCMS) generated equivalent is completed prior to the comprehensive assessment for each mandatory or voluntary individual. The lead agency shall use the JFS 03002 to determine if the individual is eligible to receive funding through Workforce Innovation and Opportunity Act (2014) (WIOA) and temporary assistance for needy families (TANF).

During calendar year 2017, one of the eight "WIOA Youth Program Eligibility Applications" tested for TANF Comprehensive Case Management and Employment Program (CCMEP) participants was not properly completed and was not signed by the Case Manager indicating the participant was approved for the TANF CCMEP program.

Failure to properly complete the application could result in payments made on behalf of ineligible participants for the TANF CCMEP program.

We recommend the JFS fully complete the "WIOA Youth Program Eligibility Application" for each TANF CCMEP participant and that the Case Manager signs the applications indicating the participant is eligible for the program.

MARION COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
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Finding Number	2017-001 (Continued)
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Officials' Response: See Corrective Action Plan.



Joan M. Kasotis
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MARION COUNTY

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2017**

Finding Number	Finding Summary	Status	Additional Information
2013-001	Cash Management – Community Development Block Grant. In 2013, the County did not disburse federal cash received from drawdown requests with the 15 day requirement for six of thirteen Community Development Block Grant drawdowns it received.	Corrective Action Taken and Finding is Fully Corrected.	



Joan M. Kasotis
Marion County Auditor



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Marion, Ohio 43302-3646

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

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2017

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-001	An existing Youth File Checklist has been modified to include reviewing documents for completeness and appropriate documentation. The checklist will be used by the Youth Employment Specialists. We have also implemented a more comprehensive quality control process. OhioMeansJobs Manager and Administrator will review eight files (4/Case Manager) per month. OhioMeansJobs Manager has also reviewed files with Youth Employment Specialists to assure all requirements are understood and met. In addition, an excel spreadsheet has been created to monitor files reviewed and dates of corrections.	9/14/2018	Ronald Meade (740)-386-1003 Ronald.Meade@jfs.ohio.gov

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MARION COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2017

INTRODUCTORY SECTION





MARION COUNTY, OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017**

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



MARION COUNTY, OHIO
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2017
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MARION COUNTY, OHIO
 Comprehensive Annual Financial Report
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Joan M. Kasotis
Marion County Auditor



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June 25, 2018

Honorable Paul Andrew Appelfeller
Honorable Kenneth Stiverson
Honorable Kerr Murray

Citizens of Marion County:

It is my pleasure to present Marion County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2017. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Marion County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Marion County to gain a true understanding of Marion County's finances.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The State of Ohio Auditor's Office has issued an unmodified opinion on Marion County's financial statements for the year ended December 31, 2017. 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 64,967 in 2017.

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

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

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

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

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

	Percent of Assessed Valuation <u>for Real Property</u>
Residential	56.05%
Agricultural	20.54
Commercial/Industrial	14.99
Public Utility	8.32
Governmental	.10
	<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 Time Warner/Spectrum Cable.

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

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

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

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

The main branch of the Marion Public Library with its 297,643 volumes and 20,623 audio-visual media is located in the City of Marion. The Library also has three branches located in other villages within the County.

Marion County is the home of the Marion Correctional Institution and the North Central Correctional Institution; two state correction facilities that provide jobs for eight hundred and eleven persons. Both compounds are located on Marion Williamsport Road. The North Central Correctional Institution is operated by the Management and Training Corporation. The Multi-County Corrections Center, jointly operated by Marion and Hardin Counties, retains fifty-five employees and can also be found on Marion Williamsport Road.

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

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

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

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

The County negotiates with three bargaining units, the Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expired on September 30, 2017, for the Sheriff's department. The County is currently in negotiations with this union. The Fraternal Order of Police, Ohio Labor Council, Inc., whose agreement expires on September 30, 2020, is for the Central Dispatch department. The County also negotiates with the American Federation of State, County, and Municipal Employees Local 2694, whose agreement expires on February 19, 2019. The remaining full-time County employees have not elected to join a bargaining unit.

LOCAL ECONOMY

Marion Tallgrass Trail reached the Hardin County line in late 2017 making the distance of the trail 12.44 miles. The trail follows the former Erie-Lackawanna railroad which was abandoned in 1976. The nature center found at the trail head hosts many interesting programs and includes an outdoor pavilion.

Marion County established a Marion County Land Reutilization Corporation in 2016. Marion County Land Reutilization Corporation is charged with demolishing blighted and abandoned properties under the Neighborhood Initiative Program of the Ohio Housing Finance Agency (OFHA). The land bank received \$850,000 under the program known as NIP. They have torn down five blighted houses and have contracts signed for eleven other houses. The land bank's mission is to acquire abandoned properties and return them to productive use, reduce blight, increase property values, and improve the community's quality of life.

A former ambulance has been retrofitted with computers, radios, monitors, phone system, and other equipment for the County to have a mobile 911 center. The mobile dispatch center is expected not only to help emergency dispatchers but emergency responders and tactical units as well.

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

Ohio's largest producer of rebar and signpost, Nucor Steel, will be investing \$85 million to upgrade the rolling mill at its facilities located in Marion, Ohio. This expansion will create approximately fifteen new full-time positions.

Manufacturing company CenMac Metalworks plans to expand its facility creating fifty-five new jobs. An investment of more than \$8.6 million is anticipated for the expansion including building cost, monitoring and evaluation, and training costs.

Poet Biorefining is investing \$115 million to expand the plant from a capacity of nearly seventy million gallons of ethanol a year to one hundred fifty million gallons a year. This expansion will boost farmers as the plant relies on locally grown corn. Currently the plant uses approximately twenty-four million bushels a year; after the expansion they will consume approximately fifty million bushels. The expansion will create approximately eighteen new full-time positions.

Plans to create a presidential museum and library to honor President Warren G. Harding, including a visitors center, interactive exhibits, and restoration of the 29th president's home have been announced. The \$7.3 million project will be funded by a combination of public and private funds and will be completed by 2020.

Expansion of the Kroger Inc. store to a Kroger Marketplace on Marion's south side has been postponed. Construction on this project is expected to begin before 2020 and take approximately fifteen months to complete. Estimated costs for this project are \$20 million. The Marketplace will provide the typical line up of grocery items offered by Kroger but also will feature a large variety of other goods and fresh food offerings.

The Ohio State Marion has projects of nearly \$6.5 million planned for the campus. These improvements include improved access to the campus, instructional facilities, recreation, and student life.

The County will continue to provide a variety of services required to meet the needs of its citizens and actively support economic development in the area.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Marion County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2016. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

Joan M. Kasotis

Joan M. Kasotis
Marion County Auditor

MARION COUNTY, OHIO

Elected and Appointed Officials

December 31, 2017

COMMISSIONERS

Paul Andrew Appelfeller
Kenneth Stiverson
Kerr Murray

AUDITOR

Joan M. Kasotis

TREASURER

Janet Draper

RECORDER

Karen Douglas

COMMON PLEAS JUDGE/GENERAL DIVISION

William Finnegan

COMMON PLEAS JUDGE/GENERAL DIVISION

James Slagle

COMMON PLEAS JUDGE/FAMILY COURT DIVISION

Deborah A. Alspach

JUVENILE AND PROBATE JUDGE

Robert D. Fragale

ENGINEER

Bradley K. Irons

CLERK OF COURTS

Julie M. Kagel

CORONER

Marc Comianos M.D.

PROSECUTOR

Raymond A. Grogan Jr.

SHERIFF

Tim Bailey

AGENCY AND DEPARTMENTS HEADS

BOARD OF ELECTIONS

John Meyers/Sue Schwamberger

SANITARY ENGINEER

Roger L. Dietrich

CHILDREN SERVICES

Jacqueline Ringer

JOB AND FAMILY SERVICES

Roxane Somerlot

COMMUNITY MENTAL HEALTH

Bradley Decamp

DEVELOPMENTAL DISABILITIES

Cheryl Plaster

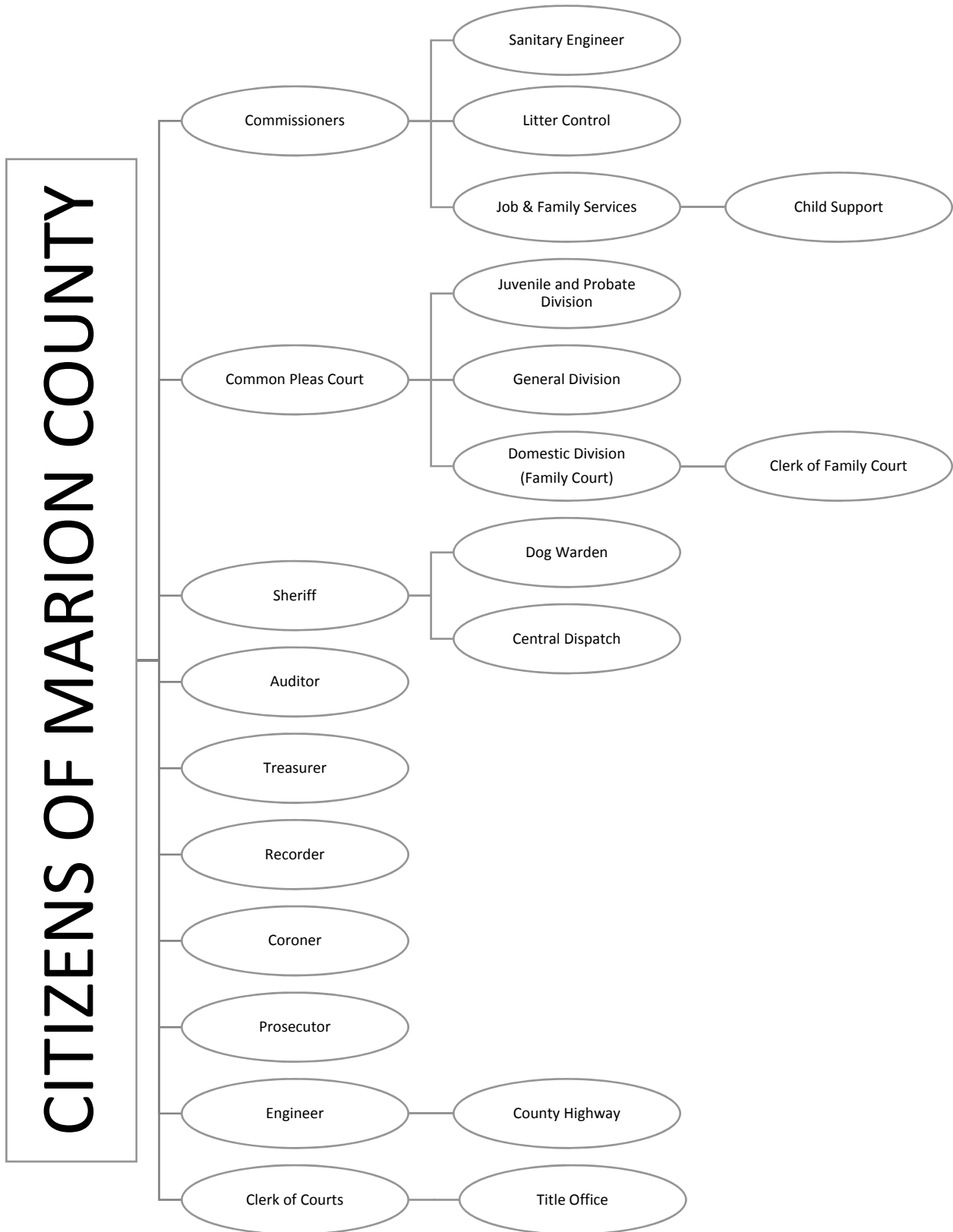
LITTER CONTROL

Angela Carbetta

VETERANS SERVICE

Wendy Anders

MARION COUNTY GOVERNMENT ORGANIZATIONAL CHART



Offices and Appointed Boards

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



Government Finance Officers Association

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

Presented to

**Marion County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morvill

Executive Director/CEO

FINANCIAL SECTION



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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Marion County
222 West Center Street
Marion, Ohio 43302

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Marion County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Marion County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis* and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2018

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MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
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, 2017. 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, Bond Retirement, 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 2017. 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, 2017
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, Bond Retirement, 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, 2017
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2017 and 2016.

Table 1
Net Position

	Governmental Activities		Business-Type Activity		Total	
	2017	2016	2017	2016	2017	2016
<u>Assets</u>						
Current and Other Assets	\$50,905,029	\$55,349,337	\$3,467,133	\$4,548,620	\$54,372,162	\$59,897,957
Capital Assets, Net	79,353,809	79,458,646	6,799,331	6,909,928	86,153,140	86,368,574
Total Assets	130,258,838	134,807,983	10,266,464	11,458,548	140,525,302	146,266,531
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	227,528	248,207	0	0	227,528	248,207
Pension	12,487,908	9,784,427	254,855	199,682	12,742,763	9,984,109
Total Deferred Outflows of Resources	12,715,436	10,032,634	254,855	199,682	12,970,291	10,232,316
<u>Liabilities</u>						
Current and Other Liabilities	1,826,196	1,923,467	45,896	65,552	1,872,092	1,989,019
Long-Term Liabilities						
Pension	32,191,495	24,895,972	656,969	508,081	32,848,464	25,404,053
Other Amounts	11,413,532	18,222,716	1,381,752	2,773,382	12,795,284	20,996,098
Total Liabilities	45,431,223	45,042,155	2,084,617	3,347,015	47,515,840	48,389,170
<u>Deferred Inflows of Resources</u>						
Pension	358,874	481,038	7,325	9,818	366,199	490,856
Other Amounts	7,875,369	7,856,137	0	0	7,875,369	7,856,137
Total Deferred Inflows of Resources	8,234,243	8,337,175	7,325	9,818	8,241,568	8,346,993
<u>Net Position</u>						
Net Investment in Capital Assets	72,235,736	71,954,998	5,499,033	5,501,885	77,734,769	77,456,883
Restricted	26,757,456	26,468,143	0	0	26,757,456	26,468,143
Unrestricted (Deficit)	(9,684,384)	(6,961,854)	2,930,344	2,799,512	(6,754,040)	(4,162,342)
Total Net Position	\$89,308,808	\$91,461,287	\$8,429,377	\$8,301,397	\$97,738,185	\$99,762,684

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

The net pension liability reported by the County at December 31, 2017, and is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for 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 the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

GASB Statement No. 68 requires the net pension liability to equal the County's proportionate share of the plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

GASB notes that pension 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. GASB noted that the unfunded portion of this pension 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 this liability. 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 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 pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system 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 pension system is responsible for the administration of the plan.

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

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Changes in deferred outflows and deferred inflows related to pension noted in the above table for both governmental activities and the business-type activity reflect the difference between projected and actual earnings on investments related to the net pension liability. The increase in the net pension liability represents the County's proportionate share of the unfunded benefits. As indicated previously, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

For governmental activities, there was a 2 percent decrease in net position which was not significant; however, there were several changes of note. There was a significant decrease in current and other assets which was primarily a decrease in cash and cash equivalents (\$5.8 million decrease). At the end of 2016, the County had proceeds of a refunding bond issue (new issue) on hand at year end for which the County didn't retire the refunded bonds (old issue) until January 18, 2017. The retirement of the old debt resulted in the decrease in cash and cash equivalents. Also affecting cash and cash equivalents, there was an increase in the cash being held by the Clearwater Council of Governments on the County's behalf (shown as cash and cash equivalents with fiscal agents). This amount increased approximately \$1 million. In addition, current and other assets was also affected by an increase in the intergovernmental receivable as a result of a Medicaid sales tax distribution that was received in January 2018 (applicable to 2017). The decrease in other long-term liabilities reflects the retirement of the refunded debt (discussed above) as well as other scheduled debt retirement.

Net position for the business-type activity increased 1.5 percent from the prior year. The decrease in current and other assets was primarily a decrease in cash and cash equivalents. A component of the debt refunding transaction described above related to the business-type activity and the payment of that debt decreased cash. Note a similar decrease in other long-term liabilities.

Table 2 reflects the change in net position for 2017 and 2016.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activity		Total	
	2017	2016	2017	2016	2017	2016
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$4,721,660	\$4,979,659	\$1,254,594	\$1,157,080	\$5,976,254	\$6,136,739
Operating Grants, Contributions, and Interest	20,664,974	21,118,580	0	0	20,664,974	21,118,580
Capital Grants and Contributions	1,218,510	1,427,850	100,000	0	1,318,510	1,427,850
Total Program Revenues	26,605,144	27,526,089	1,354,594	1,157,080	27,959,738	28,683,169
General Revenues						
Property Taxes	7,304,375	7,052,634	0	0	7,304,375	7,052,634
Payment in Lieu of Taxes	537,001	513,403	0	0	537,001	513,403
Sales Taxes	12,237,248	12,298,970	0	0	12,237,248	12,298,970
Grants and Entitlements	3,672,516	1,971,485	0	0	3,672,516	1,971,485
Interest	401,644	218,450	575	1,102	402,219	219,552
Other	2,309,521	1,792,256	16,262	549	2,325,783	1,792,805
Total General Revenues	26,462,305	23,847,198	16,837	1,651	26,479,142	23,848,849
Total Revenues	53,067,449	51,373,287	1,371,431	1,158,731	54,438,880	52,532,018

(continued)

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activity		Total	
	2017	2016	2017	2016	2017	2016
<u>Program Expenses</u>						
General Government						
Legislative and Executive	\$8,469,164	\$7,126,686	\$0	\$0	\$8,469,164	\$7,126,686
Judicial	3,604,855	3,248,371	0	0	3,604,855	3,248,371
Public Safety	15,183,869	13,726,210	0	0	15,183,869	13,726,210
Intergovernmental	3,600	3,832	0	0	3,600	3,832
Public Works	6,813,966	6,671,545	0	0	6,813,966	6,671,545
Intergovernmental	269,792	271,845	0	0	269,792	271,845
Health	6,274,814	6,929,244	0	0	6,274,814	6,929,244
Intergovernmental	18,910	0	0	0	18,910	0
Human Services	13,626,505	11,859,816	0	0	13,626,505	11,859,816
Economic Development						
Intergovernmental	473,800	223,596	0	0	473,800	223,596
Conservation and Recreation	20,000	20,000	0	0	20,000	20,000
Intergovernmental	144,266	98,700	0	0	144,266	98,700
Interest and Fiscal Charges	316,387	560,159	0	0	316,387	560,159
Sewer District	0	0	1,243,451	1,354,397	1,243,451	1,354,397
Total Expenses	<u>55,219,928</u>	<u>50,740,004</u>	<u>1,243,451</u>	<u>1,354,397</u>	<u>56,463,379</u>	<u>52,094,401</u>
Change in Net Position	(2,152,479)	633,283	127,980	(195,666)	(2,024,499)	437,617
Net Position at Beginning of Year	<u>91,461,287</u>	<u>90,828,004</u>	<u>8,301,397</u>	<u>8,497,063</u>	<u>99,762,684</u>	<u>99,325,067</u>
Net Position at End of Year	<u>\$89,308,808</u>	<u>\$91,461,287</u>	<u>\$8,429,377</u>	<u>\$8,301,397</u>	<u>\$97,738,185</u>	<u>\$99,762,684</u>

For governmental activities, there was a 3 percent decrease in program revenues. Operating grants and contributions decreased due to less federal funding for developmental disabilities programs. Capital grants and contributions decreased due to greater funding received in the prior year for the covered bridge on St. James Road and the University Drive extension. The County did receive capital grants and contributions in 2017 for the Riley Road bridge and the Barks Road bridge. The 11 percent increase in general revenues was largely related to the Medicaid sales tax reimbursement (unrestricted grants and entitlements) and other miscellaneous reimbursements (other). In general, program expenses increased overall due to an increase in salary and benefit costs as well as the increase in pension expense. In addition, the legislative and executive program costs increased due to starting the County property reevaluation process and a settlement paid related to the Qu Qua Ditch; there were several severance payments which contributed to the increased costs in the public safety program, a decrease in health program costs due to a reduction in developmental disabilities staff, and an increase in the human services program due to a new agreement with the State for adult protection services. Total expenses for governmental activities increased almost 9 percent.

For the business-type activity, the increase in total revenues was due to grant resources received to acquire a storage building. The decrease in expenses was primarily due to a reduction in contractual services costs and interest expense.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

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

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2017	2016	2017	2016
General Government				
Legislative and Executive	\$8,469,164	\$7,126,686	\$6,005,162	\$4,659,702
Judicial	3,604,855	3,248,371	1,674,326	1,404,530
Public Safety	15,183,869	13,726,210	10,499,221	8,490,181
Intergovernmental	3,600	3,832	3,600	3,832
Public Works	6,813,966	6,671,545	628,722	608,342
Intergovernmental	269,792	271,845	269,792	271,845
Health	6,274,814	6,929,244	3,635,777	3,747,722
Intergovernmental	18,910	0	18,910	0
Human Services	13,626,505	11,859,816	4,924,821	3,125,306
Economic Development				
Intergovernmental	473,800	223,596	473,800	223,596
Conservation and Recreation	20,000	20,000	20,000	20,000
Intergovernmental	144,266	98,700	144,266	98,700
Interest and Fiscal Charges	316,387	560,159	316,387	560,159
Total Expenses	\$55,219,928	\$50,740,004	\$28,614,784	\$23,213,915

For 2017, 52 percent of the costs for services provided by the County were paid for by general revenues (46 percent in 2016). A review of the above table demonstrates that program revenues contributed significantly to several programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 28 and 31 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). The public safety program received 26 percent of its funding through various operating grants and contributions. The public works program was almost fully funded through program revenues. Public works expenses are provided for through operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Fund balance in the General Fund increased significantly (14 percent). Revenues increased 13 percent with increases in most revenue sources but predominately in sales taxes and intergovernmental revenue. In 2016, the County modified the split of sales tax between the General Fund and the Capital Improvement Fund; for 2017, the County returned to the regular split of sales tax between these funds. The increase in intergovernmental revenues is due to the Medicaid sales tax reimbursement from the State. Expenditures increased 6 percent. As indicated previously, the increase in the legislative and executive program was due to starting the County property reevaluation process and a settlement paid related to the Que Qua Ditch. Severance payments contributed to the increase in the public safety costs.

The decrease in fund balance in the Job and Family Services Fund was due to a higher demand for services. Revenues were approximately the same as the prior year and expenditures increased.

Revenues and expenditures in the Motor Vehicle Gasoline Tax Fund were very similar to the prior year (3 percent increase in each). Fund balance also increased by approximately the same amount as in the prior year.

Fund balance decreased in the Children Services Fund due to a higher demand for services. Revenues increased approximately \$487,000; however, expenditures increased approximately \$572,000.

Fund balance increased in the Developmental Disabilities Fund due to a \$672,000 decrease in expenditures. This is another program where client demand for services controls expenditures to the extent that resources are available.

Fund balance decreased significantly in the Bond Retirement Fund due to retirement of general obligation bonds that were called in January 2017.

BUSINESS-TYPE ACTIVITY FINANCIAL ANALYSIS

There was little change in net position for the Sewer District Fund.

BUDGETARY HIGHLIGHTS

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

The County's most significant budgeted fund is the General Fund. For revenues, the most significant change from the original to final budget was an increase in other revenue which was related to a reimbursement from the Ohio Department of Workers' Compensation. The most significant change from the final budget to actual revenues was related to sales tax revenue outperforming estimates. For expenditures, changes from the original budget to the final budget were primarily related to salary and benefit increases, particularly with the dispatch and 911 staff. Actual expenditures were approximately 6 percent less than budget amounts due to budgeting conservatively.

MARION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
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, 2017, was \$72,235,736 and \$5,499,033, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; vehicles; and sewer lines. The primary additions for government activities included ongoing and completed construction, building improvements, road and bridge improvements, and vehicles. Disposals were primarily replaced bridges, machinery and equipment, and vehicles. For the business-type activity, the addition was for a storage building at the sewer plant. There were no disposals. Additional information regarding the County's capital assets can be found in Note 10 to the basic financial statements.

At December 31, 2017, the County's outstanding debt included \$10,832,340 in general obligation bonds and \$274,780 in Ohio Public Works Commission (OPWC) loans. Of this amount, \$1,358,070 will be repaid from the business-type activity. The new debt issued during 2017 was an OPWC loan for sewer improvements.

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 17 to the basic financial statements.

CURRENT ISSUES

The Ohio Department of Transportation (ODOT) has started work on the Marion Intermodal 309 Grade Separation Project in Marion County. This project will improve access to a fast growing and unique location on the regional and national freight rail intermodal network and substantially upgrade the reliability, efficiency, and safety of State Route 309 in Marion County. The project consists of constructing a railroad overpass on State Route 309 over the CSX railroad spur east of State Route 23. Funding for this project will be federal-aid, toll revenue credit, Ohio Public Works Commission resources, and local funds.

The County Engineer's office has numerous projects for roads, bridges, culverts, and many ditch petitions that have been filed.

REQUEST FOR INFORMATION

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

Marion County, Ohio
Statement of Net Position
Primary Government as of December 31, 2017

	Governmental Activities	Business-Type Activity	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$29,754,788	\$3,014,864	\$32,769,652
Cash and Cash Equivalents in Segregated Accounts	19,281	0	19,281
Cash and Cash Equivalents with Fiscal Agent	2,540,904	0	2,540,904
Accounts Receivable	26,386	451,817	478,203
Sales Taxes Receivable	3,106,709	0	3,106,709
Accrued Interest Receivable	65,752	0	65,752
Due from Other Governments	6,355,243	0	6,355,243
Internal Balances	(452)	452	0
Prepaid Items	223,209	0	223,209
Property Taxes Receivable	8,150,858	0	8,150,858
Payment in Lieu of Taxes Receivable	579,279	0	579,279
Special Assessments Receivable	83,072	0	83,072
Nondepreciable Capital Assets	14,140,720	177,568	14,318,288
Depreciable Capital Assets, Net	65,213,089	6,621,763	71,834,852
Total Assets	130,258,838	10,266,464	140,525,302
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	227,528	0	227,528
Pension	12,487,908	254,855	12,742,763
Total Deferred Outflows of Resources	12,715,436	254,855	12,970,291
<u>Liabilities</u>			
Accrued Wages Payable	371,148	5,724	376,872
Accounts Payable	1,000,050	22,865	1,022,915
Contracts Payable	75,486	427	75,913
Due to Other Governments	355,308	15,384	370,692
Retainage Payable	5,106	0	5,106
Accrued Interest Payable	19,098	1,496	20,594
Long-Term Liabilities			
Due Within One Year	1,162,439	178,459	1,340,898
Due in More Than One Year			
Net Pension Liability	32,191,495	656,969	32,848,464
Other Amounts Due in More Than One Year	10,251,093	1,203,293	11,454,386
Total Liabilities	45,431,223	2,084,617	47,515,840
<u>Deferred Inflows of Resources</u>			
Property Taxes	7,296,090	0	7,296,090
Payment in Lieu of Taxes	579,279	0	579,279
Pension	358,874	7,325	366,199
Total Deferred Inflows of Resources	8,234,243	7,325	8,241,568

(continued)

Marion County, Ohio
Statement of Net Position (continued)
Primary Government as of December 31, 2017

<u>Net Position</u>	<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
Net Investment in Capital Assets	\$72,235,736	\$5,499,033	\$77,734,769
Restricted for:			
Capital Projects	3,441,644	0	3,441,644
Public Safety	2,692,094	0	2,692,094
Public Works	5,464,272	0	5,464,272
Health	7,322,147	0	7,322,147
Human Services	5,875,141	0	5,875,141
Other Purposes	1,962,158	0	1,962,158
Unrestricted (Deficit)	<u>(9,684,384)</u>	<u>2,930,344</u>	<u>(6,754,040)</u>
Total Net Position	<u>\$89,308,808</u>	<u>\$8,429,377</u>	<u>\$97,738,185</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Activities
For the Year Ended December 31, 2017

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$8,469,164	\$2,356,636	\$107,366	\$0
Judicial	3,604,855	1,121,814	808,715	0
Public Safety	15,183,869	676,600	3,999,378	8,670
Intergovernmental	3,600	0	0	0
Public Works	6,813,966	128,199	4,896,122	1,160,923
Intergovernmental	269,792	0	0	0
Health	6,274,814	173,571	2,423,855	41,611
Intergovernmental	18,910	0	0	0
Human Services	13,626,505	264,840	8,429,538	7,306
Economic Development				
Intergovernmental	473,800	0	0	0
Conservation and Recreation				
Intergovernmental	144,266	0	0	0
Interest and Fiscal Charges	316,387	0	0	0
Total Governmental Activities	55,219,928	4,721,660	20,664,974	1,218,510
<u>Business-Type Activity</u>				
Sewer District	1,243,451	1,254,594	0	100,000
Total	\$56,463,379	\$5,976,254	\$20,664,974	\$1,318,510

General Revenues

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

Total General Revenues

Change in Net Position

Net Position at Beginning of Year

Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position

<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
(\$6,005,162)	\$0	(\$6,005,162)
(1,674,326)	0	(1,674,326)
(10,499,221)	0	(10,499,221)
(3,600)	0	(3,600)
(628,722)	0	(628,722)
(269,792)	0	(269,792)
(3,635,777)	0	(3,635,777)
(18,910)	0	(18,910)
(4,924,821)	0	(4,924,821)
(473,800)	0	(473,800)
(20,000)	0	(20,000)
(144,266)	0	(144,266)
<u>(316,387)</u>	<u>0</u>	<u>(316,387)</u>
(28,614,784)	0	(28,614,784)
<u>0</u>	<u>111,143</u>	<u>111,143</u>
<u>(28,614,784)</u>	<u>111,143</u>	<u>(28,503,641)</u>
2,454,261	0	2,454,261
2,682,879	0	2,682,879
281,427	0	281,427
1,193,807	0	1,193,807
692,001	0	692,001
537,001	0	537,001
12,237,248	0	12,237,248
3,672,516	0	3,672,516
401,644	575	402,219
<u>2,309,521</u>	<u>16,262</u>	<u>2,325,783</u>
<u>26,462,305</u>	<u>16,837</u>	<u>26,479,142</u>
(2,152,479)	127,980	(2,024,499)
<u>91,461,287</u>	<u>8,301,397</u>	<u>99,762,684</u>
<u><u>\$89,308,808</u></u>	<u><u>\$8,429,377</u></u>	<u><u>\$97,738,185</u></u>

Marion County, Ohio

Balance Sheet

Governmental Funds

December 31, 2017

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$5,699,360	\$803,054	\$3,303,621
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	7,245	0	0
Sales Taxes Receivable	3,106,709	0	0
Accrued Interest Receivable	65,752	0	0
Due from Other Governments	2,115,184	0	2,108,129
Interfund Receivable	502,785	0	334
Prepaid Items	223,209	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	138,570	0	0
Property Taxes Receivable	2,755,482	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	\$14,614,296	\$803,054	\$5,412,084
<u>Liabilities</u>			
Accrued Wages Payable	\$159,761	\$51,372	\$32,688
Accounts Payable	232,921	150,614	41,828
Contracts Payable	0	0	0
Due to Other Governments	160,189	61,533	20,956
Interfund Payable	20,638	541	4,140
Retainage Payable	0	0	0
Accrued Interest Payable	0	0	0
Total Liabilities	573,509	264,060	99,612
<u>Deferred Inflows of Resources</u>			
Property Taxes	2,443,640	0	0
Payment in Lieu of Taxes	0	0	0
Unavailable Revenue	3,187,135	0	1,812,829
Total Deferred Inflows of Resources	5,630,775	0	1,812,829
<u>Fund Balances</u>			
Nonspendable	613,768	0	0
Restricted	0	538,994	3,499,643
Assigned	3,614,470	0	0
Unassigned (Deficit)	4,181,774	0	0
Total Fund Balances	8,410,012	538,994	3,499,643
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$14,614,296	\$803,054	\$5,412,084

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Bond Retirement	Other Governmental	Total Governmental Funds
\$3,646,982	\$4,107,701	\$58,524	\$11,996,976	\$29,616,218
14,557	0	0	4,724	19,281
0	2,540,904	0	0	2,540,904
637	6,009	0	12,495	26,386
0	0	0	0	3,106,709
0	0	0	0	65,752
440,066	450,165	0	1,241,699	6,355,243
8,606	7,485	0	4,607	523,817
0	0	0	0	223,209
0	0	0	0	138,570
1,325,457	2,984,236	0	1,085,683	8,150,858
0	0	0	579,279	579,279
0	0	0	83,072	83,072
<u>\$5,436,305</u>	<u>\$10,096,500</u>	<u>\$58,524</u>	<u>\$15,008,535</u>	<u>\$51,429,298</u>
\$29,885	\$32,933	\$0	\$64,509	\$371,148
233,641	97,749	0	243,297	1,000,050
0	0	0	75,486	75,486
25,730	32,783	0	54,117	355,308
12,951	202	12,772	473,025	524,269
0	0	0	5,106	5,106
0	0	0	4,842	4,842
<u>302,207</u>	<u>163,667</u>	<u>12,772</u>	<u>920,382</u>	<u>2,336,209</u>
1,196,754	2,684,589	0	971,107	7,296,090
0	0	0	579,279	579,279
<u>428,780</u>	<u>515,320</u>	<u>0</u>	<u>1,256,685</u>	<u>7,200,749</u>
<u>1,625,534</u>	<u>3,199,909</u>	<u>0</u>	<u>2,807,071</u>	<u>15,076,118</u>
0	0	0	0	613,768
3,508,564	6,732,924	0	9,116,485	23,396,610
0	0	45,752	2,195,752	5,855,974
0	0	0	(31,155)	4,150,619
<u>3,508,564</u>	<u>6,732,924</u>	<u>45,752</u>	<u>11,281,082</u>	<u>34,016,971</u>
<u>\$5,436,305</u>	<u>\$10,096,500</u>	<u>\$58,524</u>	<u>\$15,008,535</u>	<u>\$51,429,298</u>

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Marion County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2017

Total Governmental Fund Balances		\$34,016,971
 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.		79,353,809
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	2,522	
Sales Taxes Receivable	2,130,896	
Accrued Interest Receivable	61,918	
Due from Other Governments	4,067,573	
Delinquent Property Taxes Receivable	854,768	
Special Assessments Receivable	<u>83,072</u>	
		7,200,749
Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds.		227,528
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Accrued Interest Payable	(14,256)	
General Obligation Bonds Payable	(9,670,603)	
Ohio Public Works Commission Loans Payable	(78,447)	
Compensated Absences Payable	<u>(1,664,482)</u>	
		<u>(11,427,788)</u>
The net pension liability is not due and payable in the current period, therefore, the liability and related deferred outflows/inflows are not reported in the governmental funds.		
Deferred Outflows - Pension	12,487,908	
Deferred Inflows - Pension	(358,874)	
Net Pension Liability	<u>(32,191,495)</u>	
		<u>(20,062,461)</u>
Net Position of Governmental Activities		<u><u>\$89,308,808</u></u>

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, 2017

	General	Job and Family Services	Motor Vehicle Gasoline Tax
<u>Revenues</u>			
Property Taxes	\$2,463,654	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Sales Taxes	12,044,787	0	0
Special Assessments	0	0	0
Charges for Services	2,535,715	246,736	37,121
Licenses and Permits	3,083	0	0
Fines and Forfeitures	152,215	0	6,159
Intergovernmental	4,909,219	5,039,913	4,208,284
Interest	376,928	0	863
Other	780,088	10,657	260,043
Total Revenues	<u>23,265,689</u>	<u>5,297,306</u>	<u>4,512,470</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	6,117,926	0	0
Judicial	2,636,920	0	0
Public Safety	9,190,870	0	0
Intergovernmental	3,600	0	0
Public Works	131,314	0	3,924,711
Intergovernmental	0	0	0
Health	256,698	0	0
Intergovernmental	18,910	0	0
Human Services	453,172	5,841,081	0
Economic Development			
Intergovernmental	473,800	0	0
Conservation and Recreation	20,000	0	0
Intergovernmental	144,266	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>19,447,476</u>	<u>5,841,081</u>	<u>3,924,711</u>
Excess of Revenues Over (Under) Expenditures	<u>3,818,213</u>	<u>(543,775)</u>	<u>587,759</u>
<u>Other Financing Sources (Uses)</u>			
Transfers - In	1,499	185,117	0
Transfers - Out	<u>(2,790,388)</u>	<u>0</u>	<u>(8,200)</u>
Total Other Financing Sources (Uses)	<u>(2,788,889)</u>	<u>185,117</u>	<u>(8,200)</u>
Changes in Fund Balances	1,029,324	(358,658)	579,559
Fund Balances at Beginning of Year	<u>7,380,688</u>	<u>897,652</u>	<u>2,920,084</u>
Fund Balances at End of Year	<u><u>\$8,410,012</u></u>	<u><u>\$538,994</u></u>	<u><u>\$3,499,643</u></u>

See accompanying notes to the basic financial statements

Children Services	Developmental Disabilities	Bond Retirement	Other Governmental	Total Governmental Funds
\$1,202,454	\$2,700,336	\$0	\$978,908	\$7,345,352
0	0	30,947	506,054	537,001
0	0	0	297,930	12,342,717
0	0	0	145,087	145,087
18,104	0	0	1,312,528	4,150,204
0	0	0	142,742	145,825
0	0	0	179,879	338,253
2,495,341	2,656,318	30,549	5,587,519	24,927,143
0	0	0	129	377,920
166,973	564,024	843	781,359	2,563,987
<u>3,882,872</u>	<u>5,920,678</u>	<u>62,339</u>	<u>9,932,135</u>	<u>52,873,489</u>
0	0	17,245	1,200,143	7,335,314
0	0	0	498,305	3,135,225
0	0	0	4,380,668	13,571,538
0	0	0	0	3,600
0	0	0	1,283,327	5,339,352
0	0	0	269,792	269,792
0	5,346,318	0	191,367	5,794,383
0	0	0	0	18,910
4,205,029	0	0	1,949,856	12,449,138
0	0	0	0	473,800
0	0	0	0	20,000
0	0	0	0	144,266
0	0	0	1,469,217	1,469,217
0	0	6,420,000	100,811	6,520,811
0	0	320,641	71,715	392,356
<u>4,205,029</u>	<u>5,346,318</u>	<u>6,757,886</u>	<u>11,415,201</u>	<u>56,937,702</u>
<u>(322,157)</u>	<u>574,360</u>	<u>(6,695,547)</u>	<u>(1,483,066)</u>	<u>(4,064,213)</u>
0	0	725,532	1,887,939	2,800,087
0	0	0	(1,499)	(2,800,087)
<u>0</u>	<u>0</u>	<u>725,532</u>	<u>1,886,440</u>	<u>0</u>
(322,157)	574,360	(5,970,015)	403,374	(4,064,213)
<u>3,830,721</u>	<u>6,158,564</u>	<u>6,015,767</u>	<u>10,877,708</u>	<u>38,081,184</u>
<u>\$3,508,564</u>	<u>\$6,732,924</u>	<u>\$45,752</u>	<u>\$11,281,082</u>	<u>\$34,016,971</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, 2017

Changes in Fund Balances - Total Governmental Funds (\$4,064,213)

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

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

Capital Outlay - Nondepreciable Capital Assets	579,292	
Capital Outlay - Depreciable Capital Assets	2,172,796	
Capital Contributions	531,393	
Depreciation	<u>(3,044,788)</u>	238,693

The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (343,530)

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

Delinquent Property Taxes	(40,977)	
Sales Taxes	(105,469)	
Special Assessments	(61,711)	
Charges for Services	4,002	
Intergovernmental	(156,916)	
Interest	24,716	
Other	<u>(1,078)</u>	(337,433)

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	6,515,000	
Ohio Public Works Commission Loans Payable	<u>5,811</u>	6,520,811

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	35,377	
Amortization of Premium	61,271	
Amortization of Deferred Charge on Refunding	<u>(20,679)</u>	75,969

Some expenses 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.

Compensated Absences Payable	203,337	
Claims Payable	<u>23,765</u>	227,102

(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, 2017

Except for amounts reported as deferred outflow/inflows, changes in the net pension liability are reported as pension expense on the statement of activities.	(\$6,870,564)
Contractually required contributions are reported as expenditures in governmental funds, however, the statement of net position reports these as deferred outflows.	<u>2,400,686</u>
Change in Net Position of Governmental Activities	<u><u>(\$2,152,479)</u></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
General Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,287,000	\$2,287,000	\$2,420,090	\$133,090
Sales Taxes	11,565,431	11,565,431	12,043,837	478,406
Charges for Services	2,617,635	2,651,147	2,574,208	(76,939)
Licenses and Permits	3,700	3,700	3,108	(592)
Fines and Forfeitures	183,000	183,000	155,865	(27,135)
Intergovernmental	2,833,184	2,838,955	3,029,492	190,537
Interest	201,500	201,500	342,568	141,068
Other	304,839	1,110,192	957,197	(152,995)
Total Revenues	19,996,289	20,840,925	21,526,365	685,440
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	5,778,429	6,107,135	5,582,397	524,738
Judicial	2,739,927	2,972,830	2,747,296	225,534
Public Safety	8,831,338	9,817,621	9,380,184	437,437
Public Works	17,450	137,450	131,352	6,098
Health	270,406	270,406	269,660	746
Human Services	502,822	528,526	516,362	12,164
Conservation and Recreation	20,000	20,000	20,000	0
Other	673,416	666,820	661,225	5,595
Intergovernmental	340,576	640,576	640,576	0
Total Expenditures	19,174,364	21,161,364	19,949,052	1,212,312
Excess of Revenues Over (Under) Expenditures	821,925	(320,439)	1,577,313	1,897,752
<u>Other Financing Sources (Uses)</u>				
Other Financing Sources	0	0	1,735	1,735
Advances - In	0	0	930,356	930,356
Advances - Out	0	0	(317,772)	(317,772)
Transfers - In	0	0	1,499	1,499
Transfers - Out	(1,928,812)	(2,814,499)	(2,790,388)	24,111
Total Other Financing Sources (Uses)	(1,928,812)	(2,814,499)	(2,174,570)	639,929
Changes in Fund Balance	(1,106,887)	(3,134,938)	(597,257)	2,537,681
Fund Balance at Beginning of Year	4,238,640	4,238,640	4,238,640	0
Prior Year Encumbrances Appropriated	665,296	665,296	665,296	0
Fund Balance at End of Year	\$3,797,049	\$1,768,998	\$4,306,679	\$2,537,681

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, 2017

	<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	\$275,000	\$275,000	\$246,736	(\$28,264)
Intergovernmental	7,655,000	7,655,000	5,160,645	(2,494,355)
Other	10,657	10,657	10,657	0
Total Revenues	7,940,657	7,940,657	5,418,038	(2,522,619)
<u>Expenditures</u>				
Current				
Human Services	8,928,163	7,242,767	6,342,393	900,374
Excess of Revenues Over (Under) Expenditures	(987,506)	697,890	(924,355)	(1,622,245)
<u>Other Financing Sources</u>				
Transfers - In	239,343	250,000	185,117	(64,883)
Changes in Fund Balance	(748,163)	947,890	(739,238)	(1,687,128)
Fund Balance at Beginning of Year	204,337	204,337	204,337	0
Prior Year Encumbrances Appropriated	848,913	848,913	848,913	0
Fund Balance at End of Year	\$305,087	\$2,001,140	\$314,012	(\$1,687,128)

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$50,000	\$50,000	\$36,919	(\$13,081)
Fines and Forfeitures	7,500	7,500	6,448	(1,052)
Intergovernmental	4,100,000	4,100,000	4,218,455	118,455
Interest	400	400	814	414
Other	100,000	163,223	260,681	97,458
Total Revenues	4,257,900	4,321,123	4,523,317	202,194
<u>Expenditures</u>				
Current				
Public Works	5,012,156	5,047,122	4,049,076	998,046
Excess of Revenues Over (Under) Expenditures	(754,256)	(725,999)	474,241	1,200,240
<u>Other Financing Uses</u>				
Transfers - Out	(43,166)	(8,200)	(8,200)	0
Changes in Fund Balance	(797,422)	(734,199)	466,041	1,200,240
Fund Balance at Beginning of Year	2,760,358	2,760,358	2,760,358	0
Prior Year Encumbrances Appropriated	76,958	76,958	76,958	0
Fund Balance at End of Year	<u>\$2,039,894</u>	<u>\$2,103,117</u>	<u>\$3,303,357</u>	<u>\$1,200,240</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$1,100,000	\$1,100,000	\$1,182,691	\$82,691
Charges for Services	9,000	9,000	17,687	8,687
Intergovernmental	1,894,456	1,902,964	2,433,620	530,656
Other	77,247	74,700	158,410	83,710
Total Revenues	3,080,703	3,086,664	3,792,408	705,744
<u>Expenditures</u>				
Current				
Human Services	4,502,998	4,702,997	4,363,702	339,295
Changes in Fund Balance	(1,422,295)	(1,616,333)	(571,294)	1,045,039
Fund Balance at Beginning of Year	3,593,323	3,593,323	3,593,323	0
Prior Year Encumbrances Appropriated	301,527	301,527	301,527	0
Fund Balance at End of Year	\$2,472,555	\$2,278,517	\$3,323,556	\$1,045,039

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$2,585,980	\$2,585,980	\$2,655,310	\$69,330
Intergovernmental	2,294,538	2,294,538	2,267,501	(27,037)
Other	379,009	409,105	597,792	188,687
Total Revenues	5,259,527	5,289,623	5,520,603	230,980
<u>Expenditures</u>				
Current				
Health	8,172,250	8,202,346	6,869,811	1,332,535
Changes in Fund Balance	(2,912,723)	(2,912,723)	(1,349,208)	1,563,515
Fund Balance at Beginning of Year	4,052,486	4,052,486	4,052,486	0
Prior Year Encumbrances Appropriated	641,407	641,407	641,407	0
Fund Balance at End of Year	<u>\$1,781,170</u>	<u>\$1,781,170</u>	<u>\$3,344,685</u>	<u>\$1,563,515</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fund Net Position
Enterprise Fund
December 31, 2017

	Sewer District
<u>Assets</u>	
<u>Current Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$3,014,864
Accounts Receivable	451,817
Interfund Receivable	773
Total Current Assets	3,467,454
<u>Noncurrent Assets</u>	
Nondepreciable Capital Assets	177,568
Depreciable Capital Assets, Net	6,621,763
Total Noncurrent Assets	6,799,331
Total Assets	10,266,785
<u>Deferred Outflows of Resources</u>	
Pension	254,855
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accrued Wages Payable	5,724
Accounts Payable	22,865
Contracts Payable	427
Due to Other Governments	15,384
Interfund Payable	321
Accrued Interest Payable	1,496
General Obligation Bonds Payable	145,000
Ohio Public Works Commission Loans Payable	17,514
Compensated Absences Payable	15,945
Total Current Liabilities	224,676
<u>Noncurrent Liabilities</u>	
General Obligation Bonds Payable	1,016,737
Ohio Public Works Commission Loans Payable	178,819
Net Pension Liability	656,969
Compensated Absences Payable	7,737
Total Long-Term Liabilities	1,860,262
Total Liabilities	2,084,938
<u>Deferred Inflows of Resources</u>	
Pension	7,325
<u>Net Position</u>	
Net Investment in Capital Assets	5,499,033
Unrestricted	2,930,344
Total Net Position	\$8,429,377

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, 2017

	Sewer District
<u>Operating Revenues</u>	
Charges for Services	\$1,254,594
Other	16,262
Total Operating Revenues	1,270,856
<u>Operating Expenses</u>	
Personal Services	358,101
Fringe Benefits	147,171
Materials and Supplies	46,187
Contractual Services	264,024
Depreciation	357,510
Other	39,488
Total Operating Expenses	1,212,481
Operating Income	58,375
<u>Non-Operating Revenues (Expenses)</u>	
Interest Revenue	575
Interest Expense	(30,970)
Total Non-Operating Revenues (Expenses)	(30,395)
Income before Contributions	27,980
Capital Contributions	100,000
Change in Net Position	127,980
Net Position at Beginning of Year	8,301,397
Net Position at End of Year	\$8,429,377

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Cash Flows
Enterprise Fund
For the Year Ended December 31, 2017

	Sewer District
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities</u>	
Cash Received from Customers	\$1,160,063
Cash Received from Other Revenues	16,262
Cash Payments for Personal Services	(360,409)
Cash Payments for Fringe Benefits	(61,497)
Cash Payments for Materials and Supplies	(46,187)
Cash Payments for Contractual Services	(278,160)
Cash Payments for Other Expenses	(39,488)
	<u>390,584</u>
<u>Cash Flows from Capital and Related</u>	
<u>Financing Activities</u>	
Capital Grants	100,000
Acquisition of Capital Assets	(246,913)
Cash Payments for Principal on General Obligation Bonds	(1,420,000)
Cash Payments for Interest on General Obligation Bonds	(46,421)
Cash Payments for Principal on Ohio Public Works Commission Loans	(7,551)
Ohio Public Works Commission Loans Issued	48,188
	<u>(1,572,697)</u>
<u>Cash Flows from Investing Activities</u>	
Interest Revenue	575
	<u>575</u>
Net Decrease in Cash and Cash Equivalents	(1,181,538)
Cash and Cash Equivalents at Beginning of Year	4,196,402
Cash and Cash Equivalents at End of Year	<u>\$3,014,864</u>
<u>Reconciliation of Operating Income</u>	
<u>to Net Cash Provided by Operating Activities</u>	
Operating Income	\$58,375
<u>Adjustments to Reconcile Operating Income</u>	
<u>to Net Cash Provided by Operating Activities</u>	
Depreciation	357,510
Changes in Assets and Liabilities	
Increase in Accounts Receivable	(94,466)
Increase in Interfund Receivable	(65)
Increase in Accrued Wages Payable	57
Decrease in Accounts Payable	(14,053)
Decrease in Contracts Payable	(1,328)
Increase in Due to Other Governments	1,217
Decrease in Interfund Payable	(5,520)
Decrease in Compensated Absences Payable	(2,365)
Increase in Net Pension Liability	14,707
Decrease in Deferred Outflows - Pension	86,792
Decrease in Deferred Inflows - Pension	(10,277)
	<u>\$390,584</u>

See accompanying notes to the basic financial statements

Marion County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2017

Assets

Equity in Pooled Cash and Cash Equivalents	\$10,761,643
Cash and Cash Equivalents in Segregated Accounts	3,213,808
Due from Other Governments	2,215,735
Property Taxes Receivable	44,465,819
Special Assessments Receivable	3,425,245
	<hr/>

Total Assets	<u><u>\$64,082,250</u></u>
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Liabilities

Due to Other Governments	\$52,661,078
Undistributed Assets	10,826,633
Payroll Withholdings	594,539
	<hr/>

Total Liabilities	<u><u>\$64,082,250</u></u>
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See accompanying notes to the basic financial statements

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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, 2017

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

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

Joint Ventures - The County participates in three joint ventures; the Marion-Crawford Mental Health Board, Marion-Hardin Corrections Commission, and Northland Homes and Properties, Inc. (See Note 20)

Jointly Governed Organizations - The County participates in five jointly governed organizations; the Marion County Regional Planning Commission, Marion County Family and Children First Council, Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, Clearwater Council of Governments, and the Marion Port Authority. (See Note 21)

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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, 2017

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.

Bond Retirement Fund - To account for resources that are assigned for the payment of debt principal, interest, and related costs.

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

Proprietary Fund

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2017. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

Like the government-wide financial statements, the enterprise fund is accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of this fund are included on the statement of fund net position. The statement of revenues, expenses, and change in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its enterprise activity.

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources include a deferred charge on refunding reported on the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. This amount is deferred and amortized over the life of the old debt or the life of the new debt, whichever is shorter. For the County, deferred outflows of resources are also reported on the government-wide and enterprise fund statement of net position for pension and explained in Note 14 to the basic financial statements.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, unavailable revenue, and pension. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes sales taxes, accrued interest, intergovernmental revenues including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities on page 21. Deferred inflows of resources related to pension are reported on the government-wide and enterprise fund statement of net position and explained in Note 14 to the basic financial statements.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

During 2017, the County invested in nonnegotiable and negotiable certificates of deposit, federal agency securities, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. Star Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. Star Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures the investment in Star Ohio at the net asset value (NAV) per share provided by Star Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given twenty-four hours in advance of all deposits and withdrawals exceeding \$25 million. Star Ohio reserves the right to limit the transaction to \$50 million requiring the excess amount to be transacted the following business day(s) but only to the \$50 million limit. All accounts of the participant will be combined for this purpose.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2017 was \$376,928 which includes \$332,682 assigned from other County funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2017, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Restricted Assets

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Capital Assets

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

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Deferred Charge on Refunding

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

K. Interfund Receivables/Payables

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

L. Compensated Absences

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

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

M. Accrued Liabilities and Long-Term Obligations

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

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, net pension liability and 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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. Unamortized Premiums

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

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

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

O. Net Position

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

P. Fund Balance

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned fund balance represents the remaining amount that is not 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 2018 budget. Certain resources have also been assigned for auto title registration, capital improvements, debt service, and for other miscellaneous purposes.

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

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

Q. Operating Revenues and Expenses

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

R. Capital Contributions

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

S. Internal Activity

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

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

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

T. Pension

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

U. Estimates

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

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For 2017, the County has implemented Governmental Accounting Standard Board (GASB) Implementation Guide No. 2016-1. These changes were incorporated in the County's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

Changes in Fund Balance			
	General	Job and Family Services	Motor Vehicle Gasoline Tax
GAAP Basis	\$1,029,324	(\$358,658)	\$579,559
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2016, Received in Cash 2017	1,645,814	120,832	306,446
Accrued 2017, Not Yet Received in Cash	(2,459,912)	0	(295,634)
Expenditure Accruals:			
Accrued 2016, Paid in Cash 2017	(663,546)	(278,066)	(223,977)
Accrued 2017, Not Yet Paid in Cash	573,509	264,060	99,612
Cash Adjustments:			
Unrecorded Activity 2016	266,148	0	299
Unrecorded Activity 2017	(1,168,644)	(100)	(264)
Prepaid Item	39,079	1,636	0
Fair Value of Investments	(20,995)	0	0
Advances - In	930,356	0	0
Advances - Out	(317,772)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(450,618)	(488,942)	0
Budget Basis	(\$597,257)	(\$739,238)	\$466,041

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING (continued)

	Changes in Fund Balance (continued)	
	Children Services	Developmental Disabilities
GAAP Basis	(\$322,157)	\$574,360
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2016, Received in Cash 2017	86,996	56,055
Accrued 2017, Not Yet Received in Cash	(149,232)	(247,986)
Expenditure Accruals:		
Accrued 2016, Paid in Cash 2017	(222,470)	(190,339)
Accrued 2017, Not Yet Paid in Cash	302,207	163,667
Cash Adjustments:		
Unrecorded Activity 2016	58,605	133,624
Unrecorded Activity 2017	(78,068)	(320,266)
Nonbudgeted Activity	(1,817)	(1,075,573)
Encumbrances Outstanding at Year End (Budget Basis)	(245,358)	(442,750)
Budget Basis	<u>(\$571,294)</u>	<u>(\$1,349,208)</u>

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 5 - DEPOSITS AND INVESTMENTS (continued)

3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions;
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;
9. Up to forty percent of the County's average portfolio in either of the following:
 - 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, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within 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 second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of 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 and all interest and principal shall be denominated and payable in United States funds.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 5 - DEPOSITS AND INVESTMENTS (continued)

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

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. Bankers' acceptances must mature within one hundred eighty days. Commercial paper and corporate notes must mature within two hundred seventy days. All other investments must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that they will be held to maturity.

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

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$876,343 of the County's bank balance of \$34,033,984 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

One of the County's financial institutions was in the process of joining OPCS; however, at December 31, 2017, the financial institution still maintained its own collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 5 - DEPOSITS AND INVESTMENTS (continued)

Investments

As of December 31, 2017, the County had the following investments:

<u>Measurement/Investment</u>	<u>Measurement Amount</u>	<u>Less Than Six Months</u>	<u>Six Months to Two Years</u>	<u>Three Years to Five Years</u>
Fair Value - Level Two				
Negotiable Certificates of Deposit	\$3,355,415	\$992,081	\$1,482,681	\$880,653
Federal Home Loan Mortgage Corporation Notes	3,952,280	0	0	3,952,280
Federal Home Loan Bank Notes	2,982,822	0	0	2,982,822
Mutual Funds	1,385,982	1,385,982	0	0
Net Asset Value				
STAR Ohio	634,516	634,516	0	0
Total Investments	<u>\$12,311,015</u>	<u>\$3,012,579</u>	<u>\$1,482,681</u>	<u>\$7,815,755</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, 2017. All of the County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

The negotiable certificates of deposit are generally insured by the FDIC and/or SIPC. The federal agency securities and mutual funds carry a rating of Aaa by Moodys. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Negotiable Certificates of Deposit	\$3,355,415	27.26%
Federal Home Loan Mortgage Corporation	3,952,280	32.10
Federal Home Loan Bank	2,982,822	24.23

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 6 - RECEIVABLES

Receivables at December 31, 2017, consisted of accounts (billings for user charged services); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; payment in lieu of taxes; and special assessments. All receivables are considered collectible in full and within one year, except for interfund and property taxes. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. As of December 31, 2017, delinquent special assessments were \$10,833.

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

	Amount
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$4,047
Local Government	322,397
Casino Taxes	379,820
Homestead and Rollback	170,118
Grants	29,543
Charges for Services	7,790
State of Ohio	1,201,319
Other	150
Total General Fund	2,115,184
Motor Vehicle Gasoline Tax	
Permissive Motor Vehicle License Tax	83,612
Motor Vehicle License Tax	829,373
Gasoline Tax	1,194,643
Fines and Forfeitures	501
Total Motor Vehicle Gasoline Tax	2,108,129
Children Services	
Homestead and Rollback	64,318
Tangible Personal Property Reimbursement	43,687
Grants	332,061
Total Children Services	440,066
Developmental Disabilities	
Homestead and Rollback	153,112
Tangible Personal Property Reimbursement	62,561
Grants	234,492
Total Developmental Disabilities	450,165
Total Major Funds	5,113,544
	(continued)

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 6 - RECEIVABLES (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds	
Senior Services - Homestead and Rollback	\$44,880
North Central Ohio Rehabilitation Center - Grants	669,049
Other Public Safety	
Prison Reduction - Grants	369,323
Jail Reduction - Grants	48,351
Felony Delinquent Care and Custody - Grants	85,416
Other	
Dog and Kennel - Fines and Forfeitures	468
Law Library - Fines and Forfeitures	1,852
Marca	
Homestead and Rollback	15,169
Tangible Personal Property Reimbursement	7,191
Total Nonmajor Funds	1,241,699
Total Governmental Activities	\$6,355,243
Agency Funds	
Motor Vehicle License and Gasoline Tax	\$637,740
Municipal Permissive License Tax	82,202
Library Local Government	1,017,157
Local Government	408,154
Homestead and Rollback	56,100
Tangible Personal Property Reimbursement	14,382
Total Agency Funds	\$2,215,735

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 8 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2017 represent the collection of 2016 taxes. Real property taxes received in 2017 were levied after October 1, 2016, on the assessed values as of January 1, 2016, 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 2017 represent the collection of 2016 taxes. Public utility real and tangible personal property taxes received in 2017 became a lien on December 31, 2015, were levied after October 1, 2016, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2017, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2017 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2017, was \$11.17 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2017 property tax receipts were based are as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$1,083,931,160
Public Utility Personal Property	98,425,280
Total Assessed Value	<u>\$1,182,356,440</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 9 - PAYMENT IN LIEU OF TAXES

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

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017, was as follows:

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$1,918,977	\$0	\$0	\$1,918,977
Land Improvements	11,397,369	0	0	11,397,369
Construction in Progress	997,157	579,292	(752,075)	824,374
Total Nondepreciable Capital Assets	<u>14,313,503</u>	<u>579,292</u>	<u>(752,075)</u>	<u>14,140,720</u>
Depreciable Capital Assets				
Buildings	31,934,270	1,040,391	0	32,974,661
Improvements Other than Buildings	2,785,815	0	0	2,785,815
Roads, Bridges, Culverts, and Traffic Signals	70,001,162	1,698,796	(614,677)	71,085,281
Machinery and Equipment	3,071,504	221,445	(449,469)	2,843,480
Vehicles	5,053,164	495,632	(449,040)	5,099,756
Total Depreciable Capital Assets	<u>112,845,915</u>	<u>3,456,264</u>	<u>(1,513,186)</u>	<u>114,788,993</u>
Less Accumulated Depreciation for				
Buildings	(16,309,684)	(730,974)	0	(17,040,658)
Improvements Other than Buildings	(2,499,661)	(58,664)	0	(2,558,325)
Roads, Bridges, Culverts, and Traffic Signals	(22,931,547)	(1,787,211)	271,147	(24,447,611)
Machinery and Equipment	(2,643,430)	(105,365)	449,469	(2,299,326)
Vehicles	(3,316,450)	(362,574)	449,040	(3,229,984)
Total Accumulated Depreciation	<u>(47,700,772)</u>	<u>(3,044,788)</u>	<u>1,169,656</u>	<u>(49,575,904)</u>
Total Depreciable Capital Assets, Net	<u>65,145,143</u>	<u>411,476</u>	<u>(343,530)</u>	<u>65,213,089</u>
Governmental Activities Capital Assets, Net	<u>\$79,458,646</u>	<u>\$990,768</u>	<u>(\$1,095,605)</u>	<u>\$79,353,809</u>

Governmental activities accepted contributions of capital assets from outside sources, in the amount of \$531,393.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 10 - CAPITAL ASSETS (continued)

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
Business-Type Activity				
Nondepreciable Capital Assets				
Land	\$177,568	\$0	\$0	\$177,568
Construction in Progress	25,110	246,913	(272,023)	0
Total Nondepreciable Capital Assets	<u>202,678</u>	<u>246,913</u>	<u>(272,023)</u>	<u>177,568</u>
Depreciable Capital Assets				
Buildings	11,930,284	272,023	0	12,202,307
Machinery and Equipment	472,949	0	0	472,949
Vehicles	268,391	0	0	268,391
Sewer Lines	3,359,713	0	0	3,359,713
Total Depreciable Capital Assets	<u>16,031,337</u>	<u>272,023</u>	<u>0</u>	<u>16,303,360</u>
Less Accumulated Depreciation for				
Buildings	(7,838,161)	(245,083)	0	(8,083,244)
Machinery and Equipment	(302,822)	(25,743)	0	(328,565)
Vehicles	(139,843)	(19,490)	0	(159,333)
Sewer Lines	(1,043,261)	(67,194)	0	(1,110,455)
Total Accumulated Depreciation	<u>(9,324,087)</u>	<u>(357,510)</u>	<u>0</u>	<u>(9,681,597)</u>
Total Depreciable Capital Assets, Net	<u>6,707,250</u>	<u>(85,487)</u>	<u>0</u>	<u>6,621,763</u>
Business-Type Activity Capital Assets, Net	<u>\$6,909,928</u>	<u>\$161,426</u>	<u>(\$272,023)</u>	<u>\$6,799,331</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$512,865
Judicial	8,665
Public Safety	248,992
Public Works	1,980,110
Health	212,208
Human Services	81,948
Depreciation Expense - Governmental Activities	<u>\$3,044,788</u>

NOTE 11 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2017, the General Fund had an interfund receivable, in the amount of \$502,785; \$541 from the Job and Family Services Fund; \$4,140 from the Motor Vehicle Gasoline Tax Fund; \$12,665 from the Children Services Fund; \$12,772 from the Bond Retirement Fund; \$472,346 from other governmental funds, and \$321 from the Sewer District Fund. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 11 - INTERFUND RECEIVABLES/PAYABLES (continued)

The Motor Vehicle Gasoline Tax Fund had an interfund receivable, in the amount of \$334; \$202 from the Development Disabilities Fund and \$132 from other governmental funds for services provided.

The Children Services Fund has an interfund receivable, in the amount of \$8,606 from the General Fund for services provided.

The Developmental Disabilities Fund had an interfund receivable, in the amount of \$7,485 from the General Fund for services provided.

Other governmental funds had an interfund receivable, in the amount of \$4,607; \$4,287 from the General Fund, \$43 from the Children Services Fund; and \$277 from other governmental funds. These amounts are for services provided and from providing cash flow resources until the receipt of grant moneys and/or other resources.

The Sewer District Fund had an interfund receivable, in the amount of \$773; \$260 from the General Fund; \$243 from the Children Services Fund; and \$270 from other governmental funds for services provided.

Interfund receivables in the General Fund, in the amount of \$251,989, will not be received within one year.

NOTE 12 - RISK MANAGEMENT

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

<u>CORSA</u>	
Property	\$120,233,267
General Liability	1,000,000
Commercial Crime	1,000,000
Boiler and Machinery	100,000,000
Excess Liability	10,000,000
Automobile Liability	1,000,000
Law Enforcement Liability	1,000,000
Errors and Omissions	1,000,000
Cyber Liability	1,000,000

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 12 - RISK MANAGEMENT (continued)

Prior to 2010, the County participated in a workers' compensation retrospective rating plan offered by the State of Ohio. The plan allowed the County to pay a fraction of the premium it would pay as an experience-rated risk charging the County for claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. For each year the County elected retrospective rating, the County is responsible for all claims incurred for ten years from the date of injury. The liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The County hired a third-party administrator, Comp Management, Inc., to review and monitor all claims on behalf of the County. There was no liability for unpaid claims costs at December 31, 2017.

Changes in the claims liability in 2017 were as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2017	\$23,765	\$0	\$23,765	\$0
2016	79,897	500	56,632	23,765

In 2017, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

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

NOTE 13 - OTHER SIGNIFICANT COMMITMENTS

The County has several outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2017:

Vendor	Contract Amount	Amount Paid as of 12/31/17	Outstanding Balance
James P. Finnegan Construction	\$228,000	\$89,409	\$138,591
Limbach Company LLC	196,078	39,128	156,950
Marky Lecky Architects	157,886	1,074	156,812

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 13 - OTHER SIGNIFICANT COMMITMENTS (continued)

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2018 are as follows:

General Fund	\$450,618
Job and Family Services Fund	488,942
Children Services Fund	245,358
Developmental Disabilities Fund	442,750
Other Governmental Funds	1,659,086
Total	<u>\$3,286,754</u>

NOTE 14 - DEFINED BENEFIT PENSION PLAN

Net Pension Liability

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

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

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

GASB Statement No. 68 assumes the liability is solely the obligation of the employer because (1) they benefit from employee services and (2) State statute requires all funding to come from the employers. All contributions to date have come solely from the employer (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plan to amortize unfunded liabilities within thirty years. If the amortization period exceeds thirty years, the pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional 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 cost-sharing multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Members not in other groups and members hired on or after January 7, 2013
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	Public Safety and Law Enforcement Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	Public Safety and Law Enforcement Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

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

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>
2017 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0 %	*	**

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

	State and Local	Public Safety	Law Enforcement
2017 Actual Contribution Rates			
Employer			
Pension	13.0 %	17.1 %	17.1 %
Postemployment Health Care Benefits	1.0	1.0	1.0
Total Employer	14.0 %	18.1 %	18.1 %
Total Employee	10.0 %	12.0 %	13.0 %

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

** This rate is also determined by OPERS' Board but is limited by the ORC to not more than 2 percent greater than the public safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$2,449,680 for 2017. Of this amount, \$249,258 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the measurement date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense.

	OPERS
Proportion of the Net Pension Liability	
Current Measurement Date	0.14465400%
Prior Measurement Date	0.14666400%
Change in Proportionate Share	0.00201000%
Proportionate Share of the Net	
Pension Liability	\$32,848,464
Pension Expense	\$7,010,780

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources.

	OPERS
Deferred Outflows of Resources	
Difference Between Expected and Actual Experience	\$44,524
Changes of Assumptions	5,210,169
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	4,891,894
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	146,496
County Contributions Subsequent to the Measurement Date	2,449,680
Total Deferred Outflows of Resources	\$12,742,763
Deferred Inflows of Resources	
Difference Between Expected and Actual Experience	195,498
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	170,701
Total Deferred Inflows of Resources	\$366,199

\$2,449,680 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 in the year ending December 31, 2018. 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
Year Ending December 31,	
2018	\$4,148,293
2019	4,190,026
2020	1,731,959
2021	(143,394)
Total	\$9,926,884

Actuarial Assumptions

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB Statement No. 67. In 2016, the OPERS actuarial consultants conducted an experience study for the period 2011 through 2015 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 8 percent to 7.5 percent for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared to December 31, 2015, are presented below

	December 31, 2016	December 31, 2015
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.8 percent simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age

For 2016, mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table. For males, healthy annuitant mortality tables were used adjusted for mortality improvements back to the observation period base of 2006 and then established the base year as 2015. For females, healthy annuitant mortality tables were used adjusted for mortality improvements back to the observation period base of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled Mortality Table adjusted for mortality improvements back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables were determined by applying the MP-2015 mortality improvements scale to the above described tables.

For 2015, mortality rates were based on the RP-2000 Mortality Table projected twenty years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males, 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2015. The prior experience study was completed for the five year period ended December 31, 2010.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

The long-term rate of return on defined benefit investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation.

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio, and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016, and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the traditional pension plan, the defined benefit component of the combined plan, and the annuitized accounts of the member-directed plan. The Defined Benefit portfolio historically included the assets of the member-directed retiree medical accounts funded through the VEBA Trust; however, the VEBA Trust was closed as of June 30, 2016, and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. 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 8.3 percent for 2016.

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 plan. The table below displays the board approved asset allocation policy for 2016 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other Investments	18.00	4.92
Total	100.00 %	

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 14 - DEFINED BENEFIT PENSION PLAN (continued)

Discount Rate - The discount rate used to measure the total pension liability for 2016 was 7.5 percent. The discount rate for 2015 was 8 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 benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5 percent as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.5 percent) or one percentage point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's Proportionate Share of the Net Pension Liability	\$50,183,366	\$32,848,464	\$18,402,882

NOTE 15 - POSTEMPLOYMENT BENEFITS

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 15 - POSTEMPLOYMENT BENEFITS (continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined pension plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in Government Accounting Standards Board (GASB) Statement No. 45. See OPERS' CAFR referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local employers contributed 14 percent of earnable salary and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. The portion of the employer contribution allocated to health care for members of both the traditional and combined plans was 1 percent for 2017. As recommended by OPERS' actuary, the portion of the employer contribution allocated to health care beginning January 1, 2018, decreased to 0 percent for both plans.

The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. The employer contribution as a percentage of covered payroll deposited into the RMA for participants of the member-directed plan was 4 percent for 2017.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing multiple-employer trusts. The corresponding contribution for the years ended December 31, 2017, 2016, and 2015 was \$183,106, \$363,796, and \$360,496, respectively. For 2017, 90 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 16 - 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.

NOTE 17 - LONG-TERM OBLIGATIONS

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
Various Purpose Refunding	2007	4 - 4.75%	\$9,844,713
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	2005	3 - 4.375	2,625,000
Sewer Improvements Refunding	2016	3 - 4	1,225,000
Ohio Public Works Commission Loans			
Fountain Place Wastewater Treatment Plant	2015	0	75,271
WWTP Sd #7	2017	0	48,188
Influent Screen Replacement	2016	0	60,812
University Drive	2010	0	116,217
Sewer South	2000	0	165,964

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

The County's long-term obligations activity for the year ended December 31, 2017, was as follows:

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
2007 Various Purpose Refunding	\$5,950,000	\$0	\$5,950,000	\$0	\$0
Bond Premium	24,431	0	24,431	0	0
2016 Various Purpose Refunding	5,545,000	0	390,000	5,155,000	400,000
Bond Premium	532,443	0	36,840	495,603	0
Courthouse Improvement	1,120,000	0	35,000	1,085,000	35,000
Various Purpose Bonds	3,075,000	0	140,000	2,935,000	150,000
Total General Obligation Bonds	16,246,874	0	6,576,271	9,670,603	585,000
Other Long-Term Obligations					
Ohio Public Works Commission Loans	84,258	0	5,811	78,447	5,811
Net Pension Liability					
Ohio Public Employees Retirement System	24,895,972	7,295,523	0	32,191,495	0
Compensated Absences	1,867,819	768,714	972,051	1,664,482	571,628
Claims Payable	23,765	0	23,765	0	0
Total Governmental Activities	\$43,118,688	\$8,064,237	\$7,577,898	\$43,605,027	\$1,162,439
	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017	Due Within One Year
<u>Business-Type Activity</u>					
General Obligation Bonds					
2005 Sewer Improvements Refunding	\$1,280,000	\$0	\$1,280,000	\$0	\$0
2016 Various Purpose Refunding	1,225,000	0	140,000	1,085,000	145,000
Bond Premium	86,639	0	9,902	76,737	0
Total General Obligation Bonds	2,591,639	0	1,429,902	1,161,737	145,000
Ohio Public Works Commission Loans	155,696	48,188	7,551	196,333	17,514
Net Pension Liability					
Ohio Public Employees Retirement System	508,081	148,888	0	656,969	0
Compensated Absences	26,047	18,733	21,098	23,682	15,945
Total Business-Type Activity	\$3,281,463	\$215,809	\$1,458,551	\$2,038,721	\$178,459

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

2007 Various Purpose Refunding General Obligation Bonds

In 2007, the County issued \$9,844,713 in various purpose refunding general obligation bonds to refund 2001 various purpose general obligation bonds, in the amount of \$9,284,712. The bond issue included serial and term bonds, in the amount of \$8,674,713 and \$1,170,000, respectively. The bonds were fully retired during 2017.

2016 Various Purpose Refunding General Obligation Bonds

In 2016, the County issued \$5,545,000 in various purpose refunding general obligation bonds to currently refund 2007 various purpose refunding general obligation bonds, in the amount of \$5,950,000. The refunding bond issue consisted of serial bonds, in the amount of \$5,445,000. The repayment of the bonds will be from transfers from the General Fund.

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

At December 31, 2017, all of the refunded bonds have been retired.

For the general obligation bonds, \$1,825,000 of the outstanding balance, \$160,106 related premium, and \$76,657 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
2018	\$35,000	2026	\$60,000
2019	40,000	2027	65,000
2020	40,000	2028	70,000
2021	45,000	2029	75,000
2022	45,000	2030	80,000
2023	50,000	2031	85,000
2024	55,000	2032	90,000
2025	55,000	2033	95,000

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 17 - 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 or after December 1, 2023, are subject to redemption at the option of the County, either in whole or in part, in such order as the County shall determine, on any date on or after December 1, 2022, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest at the redemption date.

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

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

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

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

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

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

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

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

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

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

For the general obligation bonds, \$495,000 of the outstanding balance was for items that were not capitalized.

Ohio Public Works Commission Loans

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

The loans issued for sewer improvements are payable solely from the gross revenues of the Sewer District enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loans is \$196,333, payable through July 2037. For the current year, principal paid and total net revenues were \$7,551 and \$415,885, respectively.

For the OPWC loans, \$57,772 of the outstanding balance was for items that were not capitalized.

Business-Type Activity 2005 Refunding General Obligation Bonds

On March 30, 2005, the County issued \$2,625,000 in refunding general obligation bonds, consisting of \$1,395,000 in serial bonds and \$1,230,000 in term bonds, with interest rates of 3 percent to 4.375 percent, to refund \$1,301,100 of sewer improvement USDA revenue bonds and \$1,437,000 of sewer improvement general obligation bonds. The bonds were fully retired during 2017.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

Business-Type Activity 2016 Refunding General Obligation Bonds

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

At December 31, 2017, all of the refunded bonds have been retired.

Net Pension Liability

There is no repayment schedule for the net pension liability; however, employer pension 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, Enhanced 911, Prison Reduction, Jail Reduction, Felony Delinquent Care and Custody, Web Check, Concealed Weapon Law, SMART Ohio Pilot Grant, Dog and Kennel, Delinquent Real Estate Tax Assessment, Family Court Programs, Specialized Docket, Common Pleas Special Project, Litter Control and Recycling, and Law Library special revenue funds and the Sewer District enterprise fund.

Compensated Absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, the Job and Family Services, Motor Vehicle Gasoline Tax, Children Services, Developmental Disabilities, Child Support Enforcement, Real Estate Assessment, North Central Ohio Rehabilitation Center, Enhanced 911, Prison Reduction, Probation Improvement and Incentive, Jail Reduction, Felony Delinquent Care and Custody, Web Check, SMART Ohio Pilot Grant, Dog and Kennel, Delinquent Real Estate Tax Assessment, Family Court Programs, Specialized Docket, Common Pleas Special Project, Litter Control and Recycling, and Law Library special revenue funds and the Sewer District enterprise fund.

The County's overall debt limitation was \$22,899,663 at December 31, 2017.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

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

Year	General Obligation Bonds		Ohio Public Works Commission Loans
	Principal	Interest	Principal
2018	\$585,000	\$342,150	\$5,811
2019	595,000	325,625	5,811
2020	615,000	307,875	5,811
2021	635,000	289,525	5,811
2022	650,000	268,900	5,811
2023-2027	3,355,000	961,600	29,055
2028-2032	2,200,000	366,988	20,337
2033-2036	540,000	41,925	0
	<u>\$9,175,000</u>	<u>\$2,904,588</u>	<u>\$78,447</u>

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

Year	General Obligation Bonds		Ohio Public Works Commission Loans
	Principal	Interest	Principal
2018	\$145,000	\$35,900	\$17,514
2019	145,000	31,550	17,513
2020	150,000	27,200	13,365
2021	150,000	22,700	9,214
2022	160,000	18,200	9,215
2023-2027	335,000	20,200	46,068
2028-2032	0	0	46,066
2033-2037	0	0	37,378
	<u>\$1,085,000</u>	<u>\$155,750</u>	<u>\$196,333</u>

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

Conduit Debt

Issue	Original Amount	Outstanding Balance 12/31/2017
Hospital Revenue Bonds		
Issued Prior to 1996	\$227,965,000	Not Known
Industrial Development Bonds		
Issued Prior to 1996	2,000,000	Not Known
Poet Biorefining	30,000,000	Not Known
Mortgage Revenue Bonds		
Hearthside Apartments	2,200,000	1,890,000
Revenue Bonds		
Cardinal One Portfolio	21,447,000	16,646,508
Avalon Lakes	8,950,000	7,910,000
Turning Point	900,000	679,944
United Church Homes	5,480,000	4,730,000
Toledo Central Catholic High School	3,120,000	192,932

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

NOTE 18 - INTERFUND TRANSFERS

During 2017, the following transfers were made:

		Transfers Out			
		General	Motor Vehicle Gasoline Tax	Other Governmental	Total
Transfers In	General	\$0	\$0	\$1,499	\$1,499
	Job and Family Services	185,117	0	0	185,117
	Bond Retirement	725,532	0	0	725,532
	Other Governmental	1,879,739	8,200	0	1,887,939
	Total	<u>\$2,790,388</u>	<u>\$8,200</u>	<u>\$1,499</u>	<u>\$2,800,087</u>

Transfers from the General Fund were used to subsidize activities in the Job and Family Services special revenue fund and in other governmental funds, and to make debt payments when due. The transfers from Motor Vehicle Gasoline Tax Fund to other governmental funds was to move money for projects. The transfers from other governmental funds to the General Fund was to repay amounts transferred for debt payments.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 19 - FUND BALANCE

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

Fund Balance	General	Job and Family Services	Motor Vehicle Gasoline Tax
Nonspendable for			
Interfund Loans	\$251,989	\$0	\$0
Unclaimed Moneys	138,570	0	0
Prepaid Item	223,209	0	0
Total Nonspendable	613,768	0	0
Restricted for			
Job and Family Services Operations	0	538,994	0
Road, Bridge, and Ditch Repair/ Improvement	0	0	3,499,643
Total Restricted	0	538,994	3,499,643
Assigned for			
Document Recording	103,331	0	0
Sheriff Operations	48,739	0	0
Projected Budget Shortage	2,202,247	0	0
Underground Storage	11,000	0	0
Unpaid Obligations	306,681	0	0
Vehicle Titling	942,472	0	0
Total Assigned	3,614,470	0	0
Unassigned	4,181,774	0	0
Total Fund Balance	\$8,410,012	\$538,994	\$3,499,643

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 19 - FUND BALANCE (continued)

Fund Balance	Children Services	Developmental Disabilities	Bond Retirement	Other Governmental
Restricted for				
Capital Improvements	\$0	\$0	\$0	\$37,466
Child Support Enforcement	0	0	0	1,819,743
Children Services Operations	3,508,564	0	0	0
Court Operations	0	0	0	731,449
Delinquent Tax Collections	0	0	0	68,280
Developmental Disabilities Operations	0	6,732,924	0	1,060,215
Dog and Kennel Operations	0	0	0	242,975
E911 Operations	0	0	0	38,234
Economic Development	0	0	0	28,742
Juvenile Detention Operations	0	0	0	173,322
Litter Control	0	0	0	2,218
Probation Activities	0	0	0	831,090
Prosecutor Operations	0	0	0	34,027
Real Estate Assessment	0	0	0	819,440
Road, Bridge, and Ditch Repair/Improvement	0	0	0	2,146,098
Senior Citizens	0	0	0	48,396
Sheriff Operations	0	0	0	1,032,819
Voter Registration	0	0	0	1,971
Total Restricted	3,508,564	6,732,924	0	9,116,485
Assigned for				
Capital Improvements	0	0	0	2,195,752
Debt Service	0	0	45,752	0
Total Assigned	0	0	45,752	2,195,752
Unassigned	0	0	0	(31,155)
Total Fund Balance	\$3,508,564	\$6,732,924	\$45,752	\$11,281,082

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 20 - JOINT VENTURES

A. Marion-Crawford Mental Health Board

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

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

The County cannot significantly influence the operations of the ADAMH Board. The Board has sole budgetary authority, controls surpluses and deficits, and the County is not legally obligated for the Board's debt. In 2017, the County contributed tax revenues of \$1,004,275 which represents 20 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, 2017. The Commission has not accumulated significant financial resources nor is the Commission experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future. Financial information can be obtained from the Marion County Auditor, 222 West Center Street, Marion, Ohio 43302.

C. Northland Homes and Properties, Inc.

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

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2017, \$47,242 in contributions was made by the Marion County Board of DD to Northland Homes and Properties, Inc. for operational costs.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 20 - JOINT VENTURES (continued)

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., 602 South Corporate Drive West, Fostoria, Ohio 44830-9447.

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

A. Marion County Regional Planning Commission

The County participates in the Marion County Regional Planning Commission (Commission) which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County and the municipalities and townships within the County. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services within the County. In 2017, 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 2017, the County did not make any contributions to the Council.

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

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

D. Clearwater Council of Governments

The Clearwater Council of Governments (Clearwater) is a regional council of governments comprised of the boards of Developmental Disabilities (DD) of Crawford, Erie, Huron, Marion, Morrow, Ottawa, Sandusky, and Seneca Counties. The Board of Directors is made up of the superintendents from each of these DD Boards. Clearwater is the administrator of various grant moneys for each of these Boards of DD. The degree of control exercised by any participating government is limited to its representation on the Board. Financial information can be obtained from the Clearwater Council of Governments, 8200 West State Route 163, Oak Harbor, Ohio 43449.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (continued)

E. Marion Port Authority

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

NOTE 22 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

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

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

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.

Marion County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 22 - INSURANCE POOLS (continued)

C. County Employee Benefits Consortium of Ohio, Inc.

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

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

NOTE 23 - RELATED PARTY TRANSACTIONS

During 2017, Marion County provided facilities, certain equipment, transportation, and salaries for the administration, implementation, and supervision of programs for MARCA Industries. MARCA, a legally separate not-for-profit corporation that provides sheltered employment for mentally disabled or handicapped adults in Marion County, reported \$328,016 for such contribution. The cost for additional habilitative services provided directly to MARCA's clients by the County was not available.

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, 2017, to December 31, 2017, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's Proportion of the Net Pension Liability	0.14465400%	0.14666400%	0.14324600%	0.14324600%
County's Proportionate Share of the Net Pension Liability	\$32,848,464	\$25,404,053	\$17,277,068	\$16,886,837
County's Covered Payroll	\$18,189,808	\$18,024,804	\$17,140,420	\$17,245,135
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	180.59%	140.94%	100.80%	97.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%

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

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

See Accompanying Notes to the Required Supplementary Information

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$2,449,680	\$2,244,909	\$2,218,335	\$2,110,103
Contributions in Relation to the Contractually Required Contribution	<u>(2,449,680)</u>	<u>(2,244,909)</u>	<u>(2,218,335)</u>	<u>(2,110,103)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$18,310,633	\$18,189,808	\$18,024,804	\$17,140,420
Contributions as a Percentage of Covered Payroll	13.38%	12.34%	12.31%	12.31%

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

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

See Accompanying Notes to the Required Supplementary Information

2013

\$2,299,084

(2,299,084)

\$0

\$17,245,135

13.33%

Marion County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2017

Changes in Assumptions - OPERS

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

	<u>December 31, 2017</u>	<u>December 31, 2016 and Prior</u>
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.8 percent simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age

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

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

Marion County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

(continued)

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

Coliseum Improvement Fund - To account for the remaining balance of a .3 mill five-year fairgrounds improvement levy restricted to repair and improve the coliseum. The levy expired in 2005.

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

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

Marion County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$5,960,788	\$6,036,188	\$11,996,976
Cash and Cash Equivalents in Segregated Accounts	4,724	0	4,724
Accounts Receivable	12,495	0	12,495
Due from Other Governments	1,219,339	22,360	1,241,699
Interfund Receivable	4,440	167	4,607
Property Taxes Receivable	773,217	312,466	1,085,683
Payment in Lieu of Taxes Receivable	0	579,279	579,279
Special Assessments Receivable	30,021	53,051	83,072
Total Assets	<u>\$8,005,024</u>	<u>\$7,003,511</u>	<u>\$15,008,535</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$64,509	\$0	\$64,509
Accounts Payable	178,881	64,416	243,297
Contracts Payable	0	75,486	75,486
Due to Other Governments	54,117	0	54,117
Interfund Payable	118,160	354,865	473,025
Retainage Payable	0	5,106	5,106
Accrued Interest Payable	0	4,842	4,842
Total Liabilities	<u>415,667</u>	<u>504,715</u>	<u>920,382</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes	688,986	282,121	971,107
Payment in Lieu of Taxes	0	579,279	579,279
Unavailable Revenue	1,150,929	105,756	1,256,685
Total Deferred Inflows of Resources	<u>1,839,915</u>	<u>967,156</u>	<u>2,807,071</u>
<u>Fund Balances</u>			
Restricted	5,780,597	3,335,888	9,116,485
Assigned	0	2,195,752	2,195,752
Unassigned (Deficit)	(31,155)	0	(31,155)
Total Fund Balances	<u>5,749,442</u>	<u>5,531,640</u>	<u>11,281,082</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$8,005,024</u>	<u>\$7,003,511</u>	<u>\$15,008,535</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,856,746	\$48,396	\$923,517	\$212,199
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	2,053
Due from Other Governments	0	44,880	0	669,049
Interfund Receivable	0	0	19	0
Property Taxes Receivable	0	773,217	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,856,746</u>	<u>\$866,493</u>	<u>\$923,536</u>	<u>\$883,301</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$10,247	\$0	\$6,489	\$19,132
Accounts Payable	0	0	97,633	8,390
Due to Other Governments	7,199	0	3,857	12,503
Interfund Payable	19,557	0	0	905
Total Liabilities	<u>37,003</u>	<u>0</u>	<u>107,979</u>	<u>40,930</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	688,986	0	0
Unavailable Revenue	0	129,111	0	669,049
Total Deferred Inflows of Resources	<u>0</u>	<u>818,097</u>	<u>0</u>	<u>669,049</u>
<u>Fund Balances</u>				
Restricted	1,819,743	48,396	815,557	173,322
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	<u>1,819,743</u>	<u>48,396</u>	<u>815,557</u>	<u>173,322</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,856,746</u>	<u>\$866,493</u>	<u>\$923,536</u>	<u>\$883,301</u>

Other Public Safety	Other	Total
\$1,573,429	\$1,346,501	\$5,960,788
4,724	0	4,724
3,410	7,032	12,495
503,090	2,320	1,219,339
742	3,679	4,440
0	0	773,217
0	30,021	30,021
<u>\$2,085,395</u>	<u>\$1,389,553</u>	<u>\$8,005,024</u>
\$19,690	\$8,951	\$64,509
38,608	34,250	178,881
24,083	6,475	54,117
1,555	96,143	118,160
<u>83,936</u>	<u>145,819</u>	<u>415,667</u>
0	0	688,986
322,748	30,021	1,150,929
<u>322,748</u>	<u>30,021</u>	<u>1,839,915</u>
1,678,711	1,244,868	5,780,597
0	(31,155)	(31,155)
<u>1,678,711</u>	<u>1,213,713</u>	<u>5,749,442</u>
<u>\$2,085,395</u>	<u>\$1,389,553</u>	<u>\$8,005,024</u>

Marion County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$2,307,779	\$676,695	\$1,140,807	\$54,972	\$429,572
Due from Other Governments	0	0	22,360	0	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	312,466	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	53,051	0	0	0
Total Assets	<u>\$2,307,779</u>	<u>\$729,746</u>	<u>\$1,475,633</u>	<u>\$54,972</u>	<u>\$429,572</u>
<u>Liabilities</u>					
Accounts Payable	\$64,416	\$0	\$0	\$0	\$0
Contracts Payable	0	0	75,486	0	0
Interfund Payable	46,305	308,560	0	0	0
Retainage Payable	0	0	5,106	0	0
Accrued Interest Payable	1,306	3,536	0	0	0
Total Liabilities	<u>112,027</u>	<u>312,096</u>	<u>80,592</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>					
Property Taxes	0	0	282,121	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	0	53,051	52,705	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>53,051</u>	<u>334,826</u>	<u>0</u>	<u>0</u>
<u>Fund Balances</u>					
Restricted	0	364,599	1,060,215	54,972	429,572
Assigned	2,195,752	0	0	0	0
Total Fund Balances	<u>2,195,752</u>	<u>364,599</u>	<u>1,060,215</u>	<u>54,972</u>	<u>429,572</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$2,307,779</u>	<u>\$729,746</u>	<u>\$1,475,633</u>	<u>\$54,972</u>	<u>\$429,572</u>

Justice Center	Permanent Improvement	Tax Increment Financing	Total
\$273,701	\$37,299	\$1,115,363	\$6,036,188
0	0	0	22,360
0	167	0	167
0	0	0	312,466
0	0	579,279	579,279
0	0	0	53,051
<u>\$273,701</u>	<u>\$37,466</u>	<u>\$1,694,642</u>	<u>\$7,003,511</u>
\$0	\$0	\$0	\$64,416
0	0	0	75,486
0	0	0	354,865
0	0	0	5,106
0	0	0	4,842
<u>0</u>	<u>0</u>	<u>0</u>	<u>504,715</u>
0	0	0	282,121
0	0	579,279	579,279
0	0	0	105,756
<u>0</u>	<u>0</u>	<u>579,279</u>	<u>967,156</u>
273,701	37,466	1,115,363	3,335,888
0	0	0	2,195,752
<u>273,701</u>	<u>37,466</u>	<u>1,115,363</u>	<u>5,531,640</u>
<u>\$273,701</u>	<u>\$37,466</u>	<u>\$1,694,642</u>	<u>\$7,003,511</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, 2017

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>			
Property Taxes	\$695,446	\$283,462	\$978,908
Payment in Lieu of Taxes	0	506,054	506,054
Sales Taxes	0	297,930	297,930
Special Assessments	95,405	49,682	145,087
Charges for Services	1,312,528	0	1,312,528
Licenses and Permits	142,742	0	142,742
Fines and Forfeitures	179,879	0	179,879
Intergovernmental	5,142,997	444,522	5,587,519
Interest	129	0	129
Other	325,757	455,602	781,359
Total Revenues	<u>7,894,883</u>	<u>2,037,252</u>	<u>9,932,135</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	1,200,143	0	1,200,143
Judicial	498,305	0	498,305
Public Safety	4,380,668	0	4,380,668
Public Works	602,561	680,766	1,283,327
Intergovernmental	0	269,792	269,792
Health	191,367	0	191,367
Human Services	1,949,856	0	1,949,856
Capital Outlay	0	1,469,217	1,469,217
Debt Service			
Principal Retirement	0	100,811	100,811
Interest and Fiscal Charges	0	71,715	71,715
Total Expenditures	<u>8,822,900</u>	<u>2,592,301</u>	<u>11,415,201</u>
Excess of Revenues			
Under Expenditures	<u>(928,017)</u>	<u>(555,049)</u>	<u>(1,483,066)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers - In	51,462	1,836,477	1,887,939
Transfers - Out	0	(1,499)	(1,499)
Total Other Financing Sources (Uses)	<u>51,462</u>	<u>1,834,978</u>	<u>1,886,440</u>
Changes in Fund Balances	(876,555)	1,279,929	403,374
Fund Balances at Beginning of Year	<u>6,625,997</u>	<u>4,251,711</u>	<u>10,877,708</u>
Fund Balances at End of Year	<u>\$5,749,442</u>	<u>\$5,531,640</u>	<u>\$11,281,082</u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Child Support Enforcement	Senior Services	Real Estate Assessment	North Central Ohio Rehabilitation Center
<u>Revenues</u>				
Property Taxes	\$0	\$695,446	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	694,016	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	105	0
Intergovernmental	998,218	90,588	0	1,190,955
Interest	0	0	0	0
Other	4,289	0	16,296	6,550
Total Revenues	<u>1,002,507</u>	<u>786,034</u>	<u>710,417</u>	<u>1,197,505</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	819,608	0
Judicial	0	0	0	0
Public Safety	0	0	0	1,410,139
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,175,830	774,026	0	0
Total Expenditures	<u>1,175,830</u>	<u>774,026</u>	<u>819,608</u>	<u>1,410,139</u>
Excess of Revenues Over (Under) Expenditures	(173,323)	12,008	(109,191)	(212,634)
<u>Other Financing Sources</u>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	(173,323)	12,008	(109,191)	(212,634)
Fund Balances at Beginning of Year	<u>1,993,066</u>	<u>36,388</u>	<u>924,748</u>	<u>385,956</u>
Fund Balances at End of Year	<u><u>\$1,819,743</u></u>	<u><u>\$48,396</u></u>	<u><u>\$815,557</u></u>	<u><u>\$173,322</u></u>

<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$0	\$0	\$695,446
0	95,405	95,405
161,725	456,787	1,312,528
0	142,742	142,742
49,366	130,408	179,879
2,299,765	563,471	5,142,997
28	101	129
96,730	201,892	325,757
<u>2,607,614</u>	<u>1,590,806</u>	<u>7,894,883</u>
0	380,535	1,200,143
0	498,305	498,305
2,970,529	0	4,380,668
0	602,561	602,561
0	191,367	191,367
0	0	1,949,856
<u>2,970,529</u>	<u>1,672,768</u>	<u>8,822,900</u>
(362,915)	(81,962)	(928,017)
<u>0</u>	<u>51,462</u>	<u>51,462</u>
(362,915)	(30,500)	(876,555)
<u>2,041,626</u>	<u>1,244,213</u>	<u>6,625,997</u>
<u><u>\$1,678,711</u></u>	<u><u>\$1,213,713</u></u>	<u><u>\$5,749,442</u></u>

Marion County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017

	Capital Improvement	Ditch Drainage	Marca	University Drive	Ohio Public Works
<u>Revenues</u>					
Property Taxes	\$0	\$0	\$283,462	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Sales Taxes	297,930	0	0	0	0
Special Assessments	0	49,682	0	0	0
Intergovernmental	15,976	0	45,650	0	382,896
Other	161,211	0	42,178	0	2,213
Total Revenues	475,117	49,682	371,290	0	385,109
<u>Expenditures</u>					
Current					
Public Works	0	0	0	0	480,766
Intergovernmental	0	0	0	0	0
Capital Outlay	852,350	0	615,202	0	0
Debt Service					
Principal Retirement	0	0	0	5,811	0
Interest and Fiscal Charges	2,304	4,894	0	0	0
Total Expenditures	854,654	4,894	615,202	5,811	480,766
Excess of Revenues Over (Under) Expenditures	(379,537)	44,788	(243,912)	(5,811)	(95,657)
<u>Other Financing Sources (Uses)</u>					
Transfers - In	400,008	125,332	0	0	0
Transfers - Out	0	(1,499)	0	0	0
Total Other Financing Sources (Uses)	400,008	123,833	0	0	0
Changes in Fund Balances	20,471	168,621	(243,912)	(5,811)	(95,657)
Fund Balances (Deficit) at Beginning of Year	2,175,281	195,978	1,304,127	60,783	525,229
Fund Balances at End of Year	<u>\$2,195,752</u>	<u>\$364,599</u>	<u>\$1,060,215</u>	<u>\$54,972</u>	<u>\$429,572</u>

Justice Center	Coliseum Improvement	Permanent Improvement	Tax Increment Financing	Total
\$0	\$0	\$0	\$0	\$283,462
0	0	0	506,054	506,054
0	0	0	0	297,930
0	0	0	0	49,682
0	0	0	0	444,522
0	0	0	250,000	455,602
0	0	0	756,054	2,037,252
0	0	0	200,000	680,766
0	0	0	269,792	269,792
0	1,665	0	0	1,469,217
0	0	0	95,000	100,811
0	0	0	64,517	71,715
0	1,665	0	629,309	2,592,301
0	(1,665)	0	126,745	(555,049)
0	0	0	1,311,137	1,836,477
0	0	0	0	(1,499)
0	0	0	1,311,137	1,834,978
0	(1,665)	0	1,437,882	1,279,929
273,701	1,665	37,466	(322,519)	4,251,711
<u>\$273,701</u>	<u>\$0</u>	<u>\$37,466</u>	<u>\$1,115,363</u>	<u>\$5,531,640</u>

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Marion County, Ohio
Combining Statements - Fiduciary Funds

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

Agency Funds

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

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

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

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

Other Agency Funds

Marriage License Special Fund

Payroll Fund

Regional Planning Fund

Soil and Water Fund

Board of Health Fund

Emergency Planning Fund

Family and Children First Fund

County Park District Fund

Marion-Crawford Mental Health Board Fund

Marion-Hardin Corrections Commission Fund

Sewer Billing Collections Fund

Ohio Elections Commission Fee Fund

Port Authority Fund

Housing Trust Fund

Sewer District Rotary Fund

Employee Contribution Fund

Clearwater Council of Government Payroll Fund

Sex Offender Registration Fund

Disaster Services Fund

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
County Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$167,246	\$2,239,729	\$2,301,093	\$105,882
Liabilities				
Undistributed Assets	\$167,246	\$2,239,729	\$2,301,093	\$105,882
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,160,233	\$14,886,841	\$13,939,148	\$3,107,926
Liabilities				
Undistributed Assets	\$2,160,233	\$14,886,841	\$13,939,148	\$3,107,926
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,804,126	\$58,584,672	\$57,817,601	\$3,571,197
Due from Other Governments	2,431,024	2,145,253	2,431,024	2,145,253
Property Taxes Receivable	43,564,791	43,499,297	43,564,791	43,499,297
Special Assessments Receivable	3,192,533	3,425,245	3,192,533	3,425,245
Total Assets	\$51,992,474	\$107,654,467	\$107,005,949	\$52,640,992
Liabilities				
Due to Other Governments	\$51,992,474	\$107,654,467	\$107,005,949	\$52,640,992
Marriage License Special				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,357	\$14,818	\$14,948	\$6,227
Liabilities				
Undistributed Assets	\$6,357	\$14,818	\$14,948	\$6,227
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$842,654	\$31,322,457	\$31,570,572	\$594,539
Liabilities				
Payroll Withholdings	\$842,654	\$31,322,457	\$31,570,572	\$594,539

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
Regional Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,175	\$294,523	\$282,381	\$33,317
Liabilities				
Undistributed Assets	\$21,175	\$294,523	\$282,381	\$33,317
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$49,449	\$153,983	\$134,577	\$68,855
Liabilities				
Undistributed Assets	\$49,449	\$153,983	\$134,577	\$68,855
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,101,932	\$2,842,129	\$2,821,986	\$1,122,075
Due from External Party	50	0	50	0
Total Assets	\$1,101,982	\$2,842,129	\$2,822,036	\$1,122,075
Liabilities				
Undistributed Assets	\$1,101,982	\$2,842,129	\$2,822,036	\$1,122,075
Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$29,366	\$21,055	\$22,644	\$27,777
Liabilities				
Undistributed Assets	\$29,366	\$21,055	\$22,644	\$27,777
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$264,301	\$399,355	\$386,560	\$277,096
Liabilities				
Undistributed Assets	\$264,301	\$399,355	\$386,560	\$277,096
County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$204,134	\$786,478	\$796,232	\$194,380
Liabilities				
Undistributed Assets	\$204,134	\$786,478	\$796,232	\$194,380

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
Marion-Crawford Mental Health Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,040,231	\$4,907,966	\$4,854,207	\$4,093,990
Due from Other Governments	78,647	70,482	78,647	70,482
Property Taxes Receivable	973,930	966,522	973,930	966,522
Total Assets	<u>\$5,092,808</u>	<u>\$5,944,970</u>	<u>\$5,906,784</u>	<u>\$5,130,994</u>
Liabilities				
Due to External Party	\$7,838	\$0	\$7,838	\$0
Undistributed Assets	5,084,970	5,944,970	5,898,946	5,130,994
Total Liabilities	<u>\$5,092,808</u>	<u>\$5,944,970</u>	<u>\$5,906,784</u>	<u>\$5,130,994</u>
Marion-Hardin Corrections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$500,112	\$4,140,491	\$4,146,663	\$493,940
Due from External Party	2,344	0	2,344	0
Total Assets	<u>\$502,456</u>	<u>\$4,140,491</u>	<u>\$4,149,007</u>	<u>\$493,940</u>
Liabilities				
Undistributed Assets	<u>\$502,456</u>	<u>\$4,140,491</u>	<u>\$4,149,007</u>	<u>\$493,940</u>
Sewer Billing Collections				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$14,193</u>	<u>\$361,003</u>	<u>\$355,110</u>	<u>\$20,086</u>
Liabilities				
Due to Other Governments	<u>\$14,193</u>	<u>\$361,003</u>	<u>\$355,110</u>	<u>\$20,086</u>
Ohio Elections Commission Fee				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$2,420</u>	<u>\$2,400</u>	<u>\$20</u>
Liabilities				
Undistributed Assets	<u>\$0</u>	<u>\$2,420</u>	<u>\$2,400</u>	<u>\$20</u>
Port Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$33,092</u>	<u>\$0</u>	<u>\$5,604</u>	<u>\$27,488</u>
Liabilities				
Undistributed Assets	<u>\$33,092</u>	<u>\$0</u>	<u>\$5,604</u>	<u>\$27,488</u>

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$58,508	\$225,430	\$226,044	\$57,894
Liabilities				
Undistributed Assets	\$58,508	\$225,430	\$226,044	\$57,894
Sewer District Rotary				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,220	\$0	\$0	\$4,220
Liabilities				
Undistributed Assets	\$4,220	\$0	\$0	\$4,220
Employee Contribution				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$808	\$3,358	\$3,193	\$973
Liabilities				
Undistributed Assets	\$808	\$3,358	\$3,193	\$973
Clearwater Council of Government Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$517,758	\$675,000	\$1,075,927	\$116,831
Liabilities				
Undistributed Assets	\$517,758	\$675,000	\$1,075,927	\$116,831
Sex Offender Registration				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$300	\$100	\$0	\$400
Liabilities				
Undistributed Assets	\$300	\$100	\$0	\$400

(continued)

Marion County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
Disaster Services				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$47,829	\$91,467	\$88,958	\$50,338
Liabilities				
Undistributed Assets	\$47,829	\$91,467	\$88,958	\$50,338
Total - All Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,540,545	\$104,826,705	\$104,605,607	\$10,761,643
Cash and Cash Equivalents in Segregated Accounts	2,327,479	17,126,570	16,240,241	3,213,808
Due from Other Governments	2,509,671	2,215,735	2,509,671	2,215,735
Due from External Party	2,394	0	2,394	0
Property Taxes Receivable	44,538,721	44,465,819	44,538,721	44,465,819
Special Assessments Receivable	3,192,533	3,425,245	3,192,533	3,425,245
Total Assets	\$63,111,343	\$172,060,074	\$171,089,167	\$64,082,250
Liabilities				
Due to Other Governments	\$52,006,667	\$108,015,470	\$107,361,059	\$52,661,078
Due to External Party	7,838	0	7,838	0
Undistributed Assets	10,254,184	32,722,147	32,149,698	10,826,633
Payroll Withholdings	842,654	31,322,457	31,570,572	594,539
Total Liabilities	\$63,111,343	\$172,060,074	\$171,089,167	\$64,082,250

**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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,287,000	\$2,287,000	\$2,420,090	\$133,090
Sales Taxes	11,565,431	11,565,431	12,043,837	478,406
Charges for Services	2,617,635	2,651,147	2,574,208	(76,939)
Licenses and Permits	3,700	3,700	3,108	(592)
Fines and Forfeitures	183,000	183,000	155,865	(27,135)
Intergovernmental	2,833,184	2,838,955	3,029,492	190,537
Interest	201,500	201,500	342,568	141,068
Other	304,839	1,110,192	957,197	(152,995)
Total Revenues	19,996,289	20,840,925	21,526,365	685,440
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	303,794	325,349	325,173	176
Fringe Benefits	46,936	52,470	50,512	1,958
Materials and Supplies	5,755	4,212	3,457	755
Contractual Services	16,879	73,405	71,244	2,161
Capital Outlay	0	1,056	1,056	0
Other	25,845	26,599	25,962	637
Total County Commissioners	399,209	483,091	477,404	5,687
Auditor				
Personal Services	271,847	271,847	271,613	234
Fringe Benefits	42,003	44,320	43,877	443
Materials and Supplies	5,784	5,784	5,784	0
Contractual Services	100	100	100	0
Other	62,750	103,785	64,888	38,897
Total Auditor	382,484	425,836	386,262	39,574
Treasurer				
Personal Services	122,554	122,554	119,134	3,420
Fringe Benefits	18,935	19,490	18,657	833
Materials and Supplies	16,000	16,000	16,000	0
Contractual Services	500	500	0	500
Other	2,128	2,128	2,128	0
Total Treasurer	160,117	160,672	155,919	4,753
Prosecutor				
Personal Services	776,367	774,543	744,705	29,838
Fringe Benefits	150,799	154,462	137,951	16,511
Materials and Supplies	8,693	10,016	7,225	2,791
Contractual Services	174,929	176,069	163,063	13,006
Capital Outlay	7,788	7,725	6,535	1,190
Other	40,318	40,740	37,579	3,161
Total Prosecutor	1,158,894	1,163,555	1,097,058	66,497

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Data Processing Board				
Personal Services	\$128,369	\$131,369	\$129,529	\$1,840
Fringe Benefits	19,833	20,988	20,662	326
Materials and Supplies	3,000	1,500	1,500	0
Contractual Services	44,648	38,440	38,205	235
Capital Outlay	3,537	16,937	16,631	306
Other	11,454	11,904	11,765	139
Total Data Processing Board	210,841	221,138	218,292	2,846
Board of Elections				
Personal Services	325,495	273,807	270,777	3,030
Fringe Benefits	36,774	38,243	37,281	962
Materials and Supplies	19,091	35,574	35,574	0
Contractual Services	92,140	118,750	118,060	690
Capital Outlay	455	9,845	9,390	455
Other	10,500	9,705	9,705	0
Total Board of Elections	484,455	485,924	480,787	5,137
Maintenance and Operation				
Personal Services	114,816	126,848	126,812	36
Fringe Benefits	17,739	31,351	30,136	1,215
Materials and Supplies	12,156	16,242	15,535	707
Contractual Services	64,587	63,815	51,989	11,826
Capital Outlay	0	1,531	1,490	41
Other	0	155	155	0
Total Maintenance and Operation	209,298	239,942	226,117	13,825
Recorder				
Personal Services	174,109	175,133	175,133	0
Fringe Benefits	26,900	28,402	27,363	1,039
Materials and Supplies	670	1,535	1,535	0
Contractual Services	7,188	6,288	6,211	77
Capital Outlay	45,321	50,825	50,805	20
Other	300	498	498	0
Total Recorder	254,488	262,681	261,545	1,136
Postage				
Materials and Supplies	129,939	102,263	95,789	6,474
Contractual Services	2,000	3,496	2,000	1,496
Total Postage	131,939	105,759	97,789	7,970

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Other Legislative and Executive				
Fringe Benefits	\$1,500,000	\$1,707,888	\$1,410,457	\$297,431
Materials and Supplies	10,000	9,096	9,096	0
Contractual Services	809,623	808,500	728,618	79,882
Other	67,081	33,053	33,053	0
Total Other Legislative and Executive	2,386,704	2,558,537	2,181,224	377,313
Total General Government - Legislative and Executive	5,778,429	6,107,135	5,582,397	524,738
General Government - Judicial				
Court of Appeals				
Other	21,000	21,000	19,415	1,585
Common Pleas Court				
Personal Services	308,153	308,153	297,122	11,031
Fringe Benefits	57,394	58,730	56,163	2,567
Materials and Supplies	6,933	7,440	7,411	29
Contractual Services	67,011	67,611	56,394	11,217
Other	4,425	3,919	3,143	776
Total Common Pleas Court	443,916	445,853	420,233	25,620
Jury Commission				
Personal Services	2,795	2,795	1,884	911
Fringe Benefits	433	444	303	141
Materials and Supplies	2,578	2,876	2,411	465
Contractual Services	400	400	342	58
Total Jury Commission	6,206	6,515	4,940	1,575
Family Court				
Personal Services	957,466	957,466	957,232	234
Fringe Benefits	147,930	153,938	147,069	6,869
Materials and Supplies	39,288	38,988	38,680	308
Contractual Services	84,963	179,194	178,335	859
Capital Outlay	23,271	23,571	21,912	1,659
Other	40,715	48,156	44,051	4,105
Total Family Court	1,293,633	1,401,313	1,387,279	14,034
Probate Court				
Personal Services	112,217	107,618	107,415	203
Fringe Benefits	17,339	18,055	17,072	983
Materials and Supplies	6,230	8,231	8,231	0
Contractual Services	67,358	187,107	176,774	10,333
Other	1,000	2,750	2,750	0
Total Probate Court	204,144	323,761	312,242	11,519

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Clerk of Courts				
Personal Services	\$406,068	\$396,461	\$340,678	\$55,783
Fringe Benefits	99,773	110,321	92,398	17,923
Materials and Supplies	49,135	45,852	8,097	37,755
Contractual Services	30,316	32,316	21,519	10,797
Capital Outlay	0	1,283	0	1,283
Other	43,750	43,750	632	43,118
Total Clerk of Courts	629,042	629,983	463,324	166,659
Municipal Court				
Personal Services	119,065	119,065	118,477	588
Fringe Benefits	18,395	19,014	17,050	1,964
Contractual Services	2,200	4,000	3,438	562
Other	2,000	2,000	898	1,102
Total Municipal Court	141,660	144,079	139,863	4,216
Other Judicial				
Other	326	326	0	326
Total General Government - Judicial	2,739,927	2,972,830	2,747,296	225,534
Total General Government	8,518,356	9,079,965	8,329,693	750,272
Public Safety				
Adult Probation				
Personal Services	156,257	156,257	154,015	2,242
Fringe Benefits	24,142	24,973	24,628	345
Materials and Supplies	1,000	1,000	1,000	0
Total Adult Probation	181,399	182,230	179,643	2,587
Juvenile Probation				
Personal Services	124,820	122,520	122,451	69
Fringe Benefits	19,285	22,687	21,828	859
Other	1,500	1,500	1,500	0
Total Juvenile Probation	145,605	146,707	145,779	928
Detention Home				
Personal Services	731,908	703,977	692,333	11,644
Fringe Benefits	113,081	132,519	123,772	8,747
Materials and Supplies	92,498	96,547	96,497	50
Contractual Services	132,440	132,790	127,443	5,347
Capital Outlay	23,000	38,000	38,000	0
Other	22,570	32,020	31,389	631
Total Detention Home	1,115,497	1,135,853	1,109,434	26,419

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Coroner				
Personal Services	\$87,244	\$87,244	\$87,244	\$0
Fringe Benefits	13,479	13,899	13,838	61
Materials and Supplies	1,000	1,000	865	135
Contractual Services	60,000	160,000	142,940	17,060
Other	2,792	2,792	2,792	0
Total Coroner	164,515	264,935	247,679	17,256
Sheriff				
Personal Services	2,832,483	3,139,854	3,095,388	44,466
Fringe Benefits	558,941	880,853	827,431	53,422
Materials and Supplies	203,142	190,841	166,258	24,583
Contractual Services	460,282	664,907	417,362	247,545
Capital Outlay	20,815	32,015	29,275	2,740
Other	104,251	109,251	104,190	5,061
Total Sheriff	4,179,914	5,017,721	4,639,904	377,817
Other Public Safety				
Contractual Services	3,042,932	3,068,699	3,057,745	10,954
Other	1,476	1,476	0	1,476
Total Public Safety	8,831,338	9,817,621	9,380,184	437,437
Public Works				
Engineer				
Materials and Supplies	9,000	9,000	7,337	1,663
Contractual Services	2,600	2,600	0	2,600
Other	5,400	5,400	3,915	1,485
Total Engineer	17,000	17,000	11,252	5,748
Other Public Works				
Other	450	120,450	120,100	350
Total Public Works	17,450	137,450	131,352	6,098
Health				
Agriculture				
Contractual Services	144,453	144,453	144,453	0
Tuberculosis				
Contractual Services	10,000	10,000	10,000	0
Other Health				
Contractual Services	115,953	115,953	115,207	746
Total Health	270,406	270,406	269,660	746

(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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Human Services				
Soldiers Relief				
Personal Services	\$41,600	\$41,600	\$41,600	\$0
Fringe Benefits	6,427	7,771	7,771	0
Materials and Supplies	16,059	16,059	16,059	0
Contractual Services	26,731	26,731	25,075	1,656
Other	194,206	197,206	190,698	6,508
Total Soldiers Relief	<u>285,023</u>	<u>289,367</u>	<u>281,203</u>	<u>8,164</u>
Veteran Services				
Personal Services	181,040	179,148	175,199	3,949
Fringe Benefits	20,246	46,498	46,460	38
Materials and Supplies	10,513	7,513	7,500	13
Contractual Services	6,000	6,000	6,000	0
Total Veteran Services	<u>217,799</u>	<u>239,159</u>	<u>235,159</u>	<u>4,000</u>
Total Human Services	<u>502,822</u>	<u>528,526</u>	<u>516,362</u>	<u>12,164</u>
Conservation and Recreation				
Historical Society				
Contractual Services	20,000	20,000	20,000	0
Other				
Miscellaneous				
Personal Services	50,000	0	0	0
Contractual Services	621,916	645,320	639,925	5,395
Other	1,500	21,500	21,300	200
Total Other	<u>673,416</u>	<u>666,820</u>	<u>661,225</u>	<u>5,595</u>
Intergovernmental	<u>340,576</u>	<u>640,576</u>	<u>640,576</u>	<u>0</u>
Total Expenditures	<u>19,174,364</u>	<u>21,161,364</u>	<u>19,949,052</u>	<u>1,212,312</u>
Excess of Revenues Over (Under) Expenditures	<u>821,925</u>	<u>(320,439)</u>	<u>1,577,313</u>	<u>1,897,752</u>
<u>Other Financing Sources (Uses)</u>				
Other Financing Sources	0	0	1,735	1,735
Advances - In	0	0	930,356	930,356
Advances - Out	0	0	(317,772)	(317,772)
Transfers - In	0	0	1,499	1,499
Transfers - Out	(1,928,812)	(2,814,499)	(2,790,388)	24,111
Total Other Financing Sources (Uses)	<u>(1,928,812)</u>	<u>(2,814,499)</u>	<u>(2,174,570)</u>	<u>639,929</u>
Changes in Fund Balance	(1,106,887)	(3,134,938)	(597,257)	2,537,681
Fund Balance at Beginning of Year	4,238,640	4,238,640	4,238,640	0
Prior Year Encumbrances Appropriated	665,296	665,296	665,296	0
Fund Balance at End of Year	<u>\$3,797,049</u>	<u>\$1,768,998</u>	<u>\$4,306,679</u>	<u>\$2,537,681</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$275,000	\$275,000	\$246,736	(\$28,264)
Intergovernmental	7,655,000	7,655,000	5,160,645	(2,494,355)
Other	10,657	10,657	10,657	0
Total Revenues	7,940,657	7,940,657	5,418,038	(2,522,619)
<u>Expenditures</u>				
Current				
Human Services				
Administrative				
Personal Services	2,985,000	2,645,000	2,534,247	110,753
Fringe Benefits	1,020,000	905,000	816,143	88,857
Materials and Supplies	156,781	126,781	85,946	40,835
Contractual Services	3,026,291	2,046,818	1,625,211	421,607
Capital Outlay	210,933	160,934	78,425	82,509
Other	48,247	32,374	24,230	8,144
Total Administrative	7,447,252	5,916,907	5,164,202	752,705
Public Assistance				
Personal Services	255,000	210,000	193,648	16,352
Fringe Benefits	119,000	114,000	76,867	37,133
Materials and Supplies	55,884	24,885	11,074	13,811
Contractual Services	915,542	863,490	800,849	62,641
Capital Outlay	22,000	5,000	4,000	1,000
Other	113,485	108,485	91,753	16,732
Total Public Assistance	1,480,911	1,325,860	1,178,191	147,669
Total Expenditures	8,928,163	7,242,767	6,342,393	900,374
Excess of Revenues Over (Under) Expenditures	(987,506)	697,890	(924,355)	(1,622,245)
<u>Other Financing Sources</u>				
Transfers - In	239,343	250,000	185,117	(64,883)
Changes in Fund Balance	(748,163)	947,890	(739,238)	(1,687,128)
Fund Balance at Beginning of Year	204,337	204,337	204,337	0
Prior Year Encumbrances Appropriated	848,913	848,913	848,913	0
Fund Balance at End of Year	\$305,087	\$2,001,140	\$314,012	(\$1,687,128)

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$50,000	\$50,000	\$36,919	(\$13,081)
Fines and Forfeitures	7,500	7,500	6,448	(1,052)
Intergovernmental	4,100,000	4,100,000	4,218,455	118,455
Interest	400	400	814	414
Other	100,000	163,223	260,681	97,458
Total Revenues	4,257,900	4,321,123	4,523,317	202,194
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	1,425,174	1,425,174	1,347,241	77,933
Fringe Benefits	645,000	585,397	521,208	64,189
Materials and Supplies	1,092,660	1,045,860	675,082	370,778
Contractual Services	1,464,985	1,502,785	1,063,430	439,355
Capital Outlay	289,296	354,565	343,036	11,529
Other	95,041	133,341	99,079	34,262
Total Expenditures	5,012,156	5,047,122	4,049,076	998,046
Excess of Revenues Over (Under) Expenditures	(754,256)	(725,999)	474,241	1,200,240
<u>Other Financing Uses</u>				
Transfers - Out	(43,166)	(8,200)	(8,200)	0
Changes in Fund Balance	(797,422)	(734,199)	466,041	1,200,240
Fund Balance at Beginning of Year	2,760,358	2,760,358	2,760,358	0
Prior Year Encumbrances Appropriated	76,958	76,958	76,958	0
Fund Balance at End of Year	\$2,039,894	\$2,103,117	\$3,303,357	\$1,200,240

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$1,100,000	\$1,100,000	\$1,182,691	\$82,691
Charges for Services	9,000	9,000	17,687	8,687
Intergovernmental	1,894,456	1,902,964	2,433,620	530,656
Other	77,247	74,700	158,410	83,710
Total Revenues	3,080,703	3,086,664	3,792,408	705,744
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	1,536,154	1,536,154	1,496,492	39,662
Fringe Benefits	622,617	618,117	544,610	73,507
Materials and Supplies	115,523	115,523	79,559	35,964
Contractual Services	2,198,414	2,398,414	2,222,370	176,044
Capital Outlay	15,437	15,437	9,000	6,437
Other	14,853	19,352	11,671	7,681
Total Expenditures	4,502,998	4,702,997	4,363,702	339,295
Changes in Fund Balance	(1,422,295)	(1,616,333)	(571,294)	1,045,039
Fund Balance at Beginning of Year	3,593,323	3,593,323	3,593,323	0
Prior Year Encumbrances Appropriated	301,527	301,527	301,527	0
Fund Balance at End of Year	\$2,472,555	\$2,278,517	\$3,323,556	\$1,045,039

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$2,585,980	\$2,585,980	\$2,655,310	\$69,330
Intergovernmental	2,294,538	2,294,538	2,267,501	(27,037)
Other	379,009	409,105	597,792	188,687
Total Revenues	<u>5,259,527</u>	<u>5,289,623</u>	<u>5,520,603</u>	<u>230,980</u>
<u>Expenditures</u>				
Current				
Health				
Personal Services	1,921,450	1,867,450	1,799,356	68,094
Fringe Benefits	927,957	981,957	818,327	163,630
Materials and Supplies	124,203	124,203	70,972	53,231
Contractual Services	5,087,352	5,077,352	4,047,736	1,029,616
Capital Outlay	12,117	17,117	15,330	1,787
Other	99,171	134,267	118,090	16,177
Total Expenditures	<u>8,172,250</u>	<u>8,202,346</u>	<u>6,869,811</u>	<u>1,332,535</u>
Changes in Fund Balance	(2,912,723)	(2,912,723)	(1,349,208)	1,563,515
Fund Balance at Beginning of Year	4,052,486	4,052,486	4,052,486	0
Prior Year Encumbrances Appropriated	641,407	641,407	641,407	0
Fund Balance at End of Year	<u>\$1,781,170</u>	<u>\$1,781,170</u>	<u>\$3,344,685</u>	<u>\$1,563,515</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bond Retirement Debt Service Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$30,947	\$30,947	\$0
Intergovernmental	29,910	30,549	639
Other	0	843	843
Total Revenues	<u>60,857</u>	<u>62,339</u>	<u>1,482</u>
<u>Expenditures</u>			
General Government - Legislative and Executive			
Other	<u>17,549</u>	<u>17,245</u>	<u>304</u>
Debt Service			
General Obligation Bond Retirement			
Office Building Bonds			
Principal Retirement	3,560,000	3,560,000	0
Interest and Fiscal Charges	129,520	129,520	0
Regional Jail Bonds			
Principal Retirement	2,295,000	2,295,000	0
Interest and Fiscal Charges	78,493	78,493	0
Justice Center Bonds			
Principal Retirement	485,000	485,000	0
Interest and Fiscal Charges	16,461	16,461	0
Courthouse Improvement Bonds			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	72,800	72,800	0
University Boulevard Bonds			
Principal Retirement	45,000	45,000	0
Interest and Fiscal Charges	<u>23,367</u>	<u>23,367</u>	<u>0</u>
Total General Obligation Bond Retirement	<u>6,740,641</u>	<u>6,740,641</u>	<u>0</u>
Total Expenditures	<u>6,758,190</u>	<u>6,757,886</u>	<u>304</u>
Excess of Revenues			
Under Expenditures	<u>(6,697,333)</u>	<u>(6,695,547)</u>	<u>1,786</u>
<u>Other Financing Sources</u>			
Advances - In	0	12,772	(12,772)
Transfers - In	<u>726,736</u>	<u>725,532</u>	<u>1,204</u>
Total Other Financing Sources	<u>726,736</u>	<u>738,304</u>	<u>(11,568)</u>
Changes in Fund Balance	(5,970,597)	(5,957,243)	(9,782)
Fund Balance at Beginning of Year	<u>6,015,767</u>	<u>6,015,767</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$45,170</u></u>	<u><u>\$58,524</u></u>	<u><u>(\$9,782)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer District Enterprise Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,163,000	\$1,142,526	(\$20,474)
Tap In Fees	10,000	17,537	7,537
OPWC Loans Issued	0	48,188	48,188
Grants	0	100,000	100,000
Interest	1,551	947	(604)
Other	16,080	16,262	182
	<u>1,190,631</u>	<u>1,325,460</u>	<u>134,829</u>
Total Revenues			
<u>Expenses</u>			
Personal Services	370,000	360,409	9,591
Fringe Benefits	84,600	61,497	23,103
Materials and Supplies	68,065	52,763	15,302
Contractual Services	724,021	694,170	29,851
Capital Outlay	25,500	12,015	13,485
Other	45,710	40,935	4,775
Debt Service			
Principal Retirement	1,452,999	1,436,316	16,683
Interest Expense	60,291	46,421	13,870
	<u>2,831,186</u>	<u>2,704,526</u>	<u>126,660</u>
Total Expenses			
Changes in Fund Balance	(1,640,555)	(1,379,066)	261,489
Fund Balance at Beginning of Year	3,909,833	3,909,833	0
Prior Year Encumbrances Appropriated	286,130	286,130	0
Fund Balance at End of Year	<u>\$2,555,408</u>	<u>\$2,816,897</u>	<u>\$261,489</u>

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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,600,000	\$998,218	(\$601,782)
Other	16,885	4,289	(12,596)
Total Revenues	<u>1,616,885</u>	<u>1,002,507</u>	<u>(614,378)</u>
<u>Expenditures</u>			
Current			
Human Services			
Personal Services	570,000	518,057	51,943
Fringe Benefits	224,000	206,861	17,139
Materials and Supplies	7,199	5,000	2,199
Contractual Services	425,635	318,903	106,732
Capital Outlay	10,000	5,000	5,000
Other	294,318	274,868	19,450
Total Expenditures	<u>1,531,152</u>	<u>1,328,689</u>	<u>202,463</u>
Changes in Fund Balance	85,733	(326,182)	(411,915)
Fund Balance at Beginning of Year	1,893,149	1,893,149	0
Prior Year Encumbrances Appropriated	<u>148,652</u>	<u>148,652</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,127,534</u></u>	<u><u>\$1,715,619</u></u>	<u><u>(\$411,915)</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, 2017

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$682,000	\$683,438	\$1,438
Intergovernmental	<u>96,450</u>	<u>90,588</u>	<u>(5,862)</u>
Total Revenues	778,450	774,026	(4,424)
<u>Expenditures</u>			
Current			
Human Services			
Other	<u>774,652</u>	<u>774,652</u>	<u>0</u>
Changes in Fund Balance	3,798	(626)	(4,424)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>626</u>	<u>626</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,424</u></u>	<u><u>\$0</u></u>	<u><u>(\$4,424)</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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$684,000	\$694,016	\$10,016
Fines and Forfeitures	0	105	105
Other	17,164	16,277	(887)
Total Revenues	<u>701,164</u>	<u>710,398</u>	<u>9,234</u>
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Personal Services	357,523	312,900	44,623
Fringe Benefits	122,737	103,854	18,883
Materials and Supplies	14,704	12,012	2,692
Contractual Services	601,366	368,755	232,611
Capital Outlay	31,018	28,121	2,897
Other	35,962	26,514	9,448
Total Expenditures	<u>1,163,310</u>	<u>852,156</u>	<u>311,154</u>
Changes in Fund Balance	(462,146)	(141,758)	320,388
Fund Balance at Beginning of Year	763,070	763,070	0
Prior Year Encumbrances Appropriated	<u>179,697</u>	<u>179,697</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$480,621</u></u>	<u><u>\$801,009</u></u>	<u><u>\$320,388</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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,654,000	\$1,461,029	(\$192,971)
Other	6,571	6,559	(12)
Total Revenues	<u>1,660,571</u>	<u>1,467,588</u>	<u>(192,983)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	932,550	885,106	47,444
Fringe Benefits	520,000	355,837	164,163
Materials and Supplies	72,904	63,419	9,485
Contractual Services	180,677	125,615	55,062
Capital Outlay	23,672	10,000	13,672
Other	55,989	43,013	12,976
Total Expenditures	<u>1,785,792</u>	<u>1,482,990</u>	<u>302,802</u>
Excess of Revenues Under Expenditures	<u>(125,221)</u>	<u>(15,402)</u>	<u>109,819</u>
<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)	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(125,221)	(15,402)	109,819
Fund Balance at Beginning of Year	87,542	87,542	0
Prior Year Encumbrances Appropriated	<u>83,742</u>	<u>83,742</u>	<u>0</u>
Fund Balance at End of Year	<u>\$46,063</u>	<u>\$155,882</u>	<u>\$109,819</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Marmet Trust Special Revenue Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$20,000	\$40,928	\$20,928
Interest	15	22	7
Other	49,562	39,737	(9,825)
Total Revenues	<u>69,577</u>	<u>80,687</u>	<u>11,110</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	15,300	14,189	1,111
Fringe Benefits	125	102	23
Materials and Supplies	96,038	85,012	11,026
Total Expenditures	<u>111,463</u>	<u>99,303</u>	<u>12,160</u>
Changes in Fund Balance	(41,886)	(18,616)	23,270
Fund Balance at Beginning of Year	70,079	70,079	0
Prior Year Encumbrances Appropriated	<u>13,038</u>	<u>13,038</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$41,231</u></u>	<u><u>\$64,501</u></u>	<u><u>\$23,270</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$10,000	\$12,300	\$2,300
Interest	6	6	0
Other	1,500	2,051	551
Total Revenues	11,506	14,357	2,851
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	37,600	20,763	16,837
Changes in Fund Balance	(26,094)	(6,406)	19,688
Fund Balance at Beginning of Year	13,396	13,396	0
Prior Year Encumbrances Appropriated	13,502	13,502	0
Fund Balance at End of Year	\$804	\$20,492	\$19,688

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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$140,000	\$139,815	(\$185)
Other	117	117	0
Total Revenues	<u>140,117</u>	<u>139,932</u>	<u>(185)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	172,545	172,340	205
Fringe Benefits	28,395	21,139	7,256
Materials and Supplies	4,000	2,129	1,871
Contractual Services	8,000	3,000	5,000
Capital Outlay	14,562	13,999	563
Other	226,987	219,154	7,833
Total Expenditures	<u>454,489</u>	<u>431,761</u>	<u>22,728</u>
Changes in Fund Balance	(314,372)	(291,829)	22,543
Fund Balance at Beginning of Year	294,689	294,689	0
Prior Year Encumbrances Appropriated	<u>19,683</u>	<u>19,683</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$22,543</u>	<u>\$22,543</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Prosecutor Law Enforcement Special Revenue Fund
 For the Year Ended December 31, 2017

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$0	\$433	\$433
<u>Expenditures</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	0	433	433
Fund Balance at Beginning of Year	<u>18,334</u>	<u>18,334</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$18,334</u></u>	<u><u>\$18,767</u></u>	<u><u>\$433</u></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, 2017

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$250	\$2,955	\$2,705
<u>Expenditures</u>			
Current			
Public Safety			
Materials and Supplies	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Changes in Fund Balance	(2,250)	455	2,705
Fund Balance at Beginning of Year	<u>2,675</u>	<u>2,675</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$425</u></u>	<u><u>\$3,130</u></u>	<u><u>\$2,705</u></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, 2017

	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 at Beginning of Year	593	593	0
Fund Balance at End of Year	<u>\$593</u>	<u>\$593</u>	<u>\$0</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prison Reduction Special Revenue Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$335,749	\$335,749	\$0
Other	1,028	6,333	5,305
Total Revenues	<u>336,777</u>	<u>342,082</u>	<u>5,305</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	226,000	225,833	167
Fringe Benefits	129,795	118,473	11,322
Materials and Supplies	1,044	771	273
Contractual Services	6,900	6,900	0
Other	1,500	1,500	0
Total Expenditures	<u>365,239</u>	<u>353,477</u>	<u>11,762</u>
Changes in Fund Balance	(28,462)	(11,395)	17,067
Fund Balance at Beginning of Year	<u>61,393</u>	<u>61,393</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$32,931</u></u>	<u><u>\$49,998</u></u>	<u><u>\$17,067</u></u>

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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$11,000	\$8,514	(\$2,486)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	11,907	6,194	5,713
Other	1,000	168	832
Total Expenditures	12,907	6,362	6,545
Changes in Fund Balance	(1,907)	2,152	4,059
Fund Balance at Beginning of Year	23,953	23,953	0
Prior Year Encumbrances Appropriated	1,907	1,907	0
Fund Balance at End of Year	<u>\$23,953</u>	<u>\$28,012</u>	<u>\$4,059</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Probation Services Special Revenue Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$53,000	\$37,228	(\$15,772)
Other	2,524	2,524	0
Total Revenues	<u>55,524</u>	<u>39,752</u>	<u>(15,772)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	36,037	35,069	968
Other	25,880	5,064	20,816
Total Expenditures	<u>61,917</u>	<u>40,133</u>	<u>21,784</u>
Changes in Fund Balance	(6,393)	(381)	6,012
Fund Balance at Beginning of Year	53,838	53,838	0
Prior Year Encumbrances Appropriated	<u>37,280</u>	<u>37,280</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$84,725</u></u>	<u><u>\$90,737</u></u>	<u><u>\$6,012</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probation Improvement and Incentive Special Revenue Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$409,884	\$320,345	(\$89,539)
Other	569	569	0
Total Revenues	<u>410,453</u>	<u>320,914</u>	<u>(89,539)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	152,825	138,230	14,595
Fringe Benefits	59,052	53,082	5,970
Materials and Supplies	31,085	24,449	6,636
Contractual Services	362,763	248,442	114,321
Capital Outlay	71,611	43,061	28,550
Other	31,373	26,626	4,747
Total Expenditures	<u>708,709</u>	<u>533,890</u>	<u>174,819</u>
Changes in Fund Balance	(298,256)	(212,976)	85,280
Fund Balance at Beginning of Year	200,863	200,863	0
Prior Year Encumbrances Appropriated	<u>105,480</u>	<u>105,480</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$8,087</u></u>	<u><u>\$93,367</u></u>	<u><u>\$85,280</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
DWI Education Special Revenue Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$300	\$350	\$50
Other	3	3	0
Total Revenues	<u>303</u>	<u>353</u>	<u>50</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	1,500	0	1,500
Fringe Benefits	20	0	20
Materials and Supplies	1,500	0	1,500
Contractual Services	1,000	0	1,000
Total Expenditures	<u>4,020</u>	<u>0</u>	<u>4,020</u>
Changes in Fund Balance	(3,717)	353	4,070
Fund Balance at Beginning of Year	<u>5,702</u>	<u>5,702</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,985</u></u>	<u><u>\$6,055</u></u>	<u><u>\$4,070</u></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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$43,956	\$43,956	\$0
Other	143	143	0
Total Revenues	<u>44,099</u>	<u>44,099</u>	<u>0</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	34,596	34,455	141
Fringe Benefits	8,719	8,185	534
Other	830	830	0
Total Expenditures	<u>44,145</u>	<u>43,470</u>	<u>675</u>
Changes in Fund Balance	(46)	629	675
Fund Balance at Beginning of Year	<u>13,777</u>	<u>13,777</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$13,731</u></u>	<u><u>\$14,406</u></u>	<u><u>\$675</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, 2017

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$50	\$1,583	\$1,533
<u>Expenditures</u>			
Current			
Public Safety			
Other	<u>5,000</u>	<u>3,040</u>	<u>1,960</u>
Changes in Fund Balance	(4,950)	(1,457)	3,493
Fund Balance at Beginning of Year	<u>5,796</u>	<u>5,796</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$846</u></u>	<u><u>\$4,339</u></u>	<u><u>\$3,493</u></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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Other	\$11,220	\$9,240	(\$1,980)
<u>Expenditures</u>			
Current			
Public Safety			
Other	4,500	4,500	0
Changes in Fund Balance	6,720	4,740	(1,980)
Fund Balance at Beginning of Year	3,600	3,600	0
Fund Balance at End of Year	\$10,320	\$8,340	(\$1,980)

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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$456,401	\$606,786	\$150,385
Other	116,205	5,410	(110,795)
Total Revenues	<u>572,606</u>	<u>612,196</u>	<u>39,590</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	239,110	237,078	2,032
Fringe Benefits	56,934	53,909	3,025
Materials and Supplies	8,091	3,850	4,241
Contractual Services	409,033	290,327	118,706
Capital Outlay	6,659	2,000	4,659
Other	165,493	156,987	8,506
Total Expenditures	<u>885,320</u>	<u>744,151</u>	<u>141,169</u>
Changes in Fund Balance	(312,714)	(131,955)	180,759
Fund Balance at Beginning of Year	193,431	193,431	0
Prior Year Encumbrances Appropriated	184,040	184,040	0
Fund Balance at End of Year	<u>\$64,757</u>	<u>\$245,516</u>	<u>\$180,759</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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$45,000	\$63,662	\$18,662
Other	70	50	(20)
Total Revenues	<u>45,070</u>	<u>63,712</u>	<u>18,642</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	31,000	27,591	3,409
Fringe Benefits	3,862	1,180	2,682
Materials and Supplies	<u>54,824</u>	<u>37,811</u>	<u>17,013</u>
Total Expenditures	<u>89,686</u>	<u>66,582</u>	<u>23,104</u>
Changes in Fund Balance	(44,616)	(2,870)	41,746
Fund Balance at Beginning of Year	136,457	136,457	0
Prior Year Encumbrances Appropriated	<u>4,824</u>	<u>4,824</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$96,665</u></u>	<u><u>\$138,411</u></u>	<u><u>\$41,746</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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$42,000	\$55,213	\$13,213
Other	51	65	14
Total Revenues	<u>42,051</u>	<u>55,278</u>	<u>13,227</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	27,000	24,635	2,365
Fringe Benefits	3,200	852	2,348
Materials and Supplies	48,579	35,733	12,846
Total Expenditures	<u>78,779</u>	<u>61,220</u>	<u>17,559</u>
Changes in Fund Balance	(36,728)	(5,942)	30,786
Fund Balance at Beginning of Year	106,819	106,819	0
Prior Year Encumbrances Appropriated	<u>3,579</u>	<u>3,579</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$73,670</u></u>	<u><u>\$104,456</u></u>	<u><u>\$30,786</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
SMART Ohio Pilot Grant Special Revenue Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$650,000	\$351,100	(\$298,900)
Other	264	20,906	20,642
Total Revenues	<u>650,264</u>	<u>372,006</u>	<u>(278,258)</u>
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	202,474	201,496	978
Fringe Benefits	51,197	46,828	4,369
Materials and Supplies	30,152	20,000	10,152
Contractual Services	412,307	399,370	12,937
Capital Outlay	784	784	0
Other	46,993	23,331	23,662
Total Expenditures	<u>743,907</u>	<u>691,809</u>	<u>52,098</u>
Changes in Fund Balance	(93,643)	(319,803)	(226,160)
Fund Balance at Beginning of Year	264,960	264,960	0
Prior Year Encumbrances Appropriated	<u>72,298</u>	<u>72,298</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$243,615</u></u>	<u><u>\$17,455</u></u>	<u><u>(\$226,160)</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Indigent Drivers Interlock Special Revenue Fund
 For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$346	\$45	(\$301)
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	346	45	(301)
Fund Balance at Beginning of Year	2,204	2,204	0
Fund Balance at End of Year	<u>\$2,550</u>	<u>\$2,249</u>	<u>(\$301)</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
FIRST Court Special Revenue Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$59,458	\$61,328	\$1,870
<u>Expenditures</u>			
Current			
Public Safety			
Personal Services	28,800	28,800	0
Fringe Benefits	5,296	5,296	0
Contractual Services	25,687	25,687	0
Other	234	234	0
Total Expenditures	60,017	60,017	0
Excess of Revenues Over (Under) Expenditures	(559)	1,311	1,870
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	5,000	5,000
Advances - Out	0	(5,000)	(5,000)
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	(559)	1,311	1,870
Fund Balance at Beginning of Year	3,560	3,560	0
Fund Balance at End of Year	\$3,001	\$4,871	\$1,870

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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$330,000	\$330,000	\$0
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	330,000	330,000	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$330,000	\$330,000	\$0

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
FEMA Special Revenue Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$245,760	\$188,392	(\$57,368)
Other	3,094	3,094	0
Total Revenues	248,854	191,486	(57,368)
<u>Expenditures</u>			
Current			
Public Safety			
Contractual Services	189,912	189,912	0
Changes in Fund Balance	58,942	1,574	(57,368)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$58,942	\$1,574	(\$57,368)

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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,000	\$10,762	(\$3,238)
Licenses and Permits	130,000	141,142	11,142
Fines and Forfeitures	14,500	19,599	5,099
Intergovernmental	2,000	2,000	0
Other	3,586	10,362	6,776
	<u>164,086</u>	<u>183,865</u>	<u>19,779</u>
<u>Expenditures</u>			
Current			
Health			
Personal Services	113,034	111,109	1,925
Fringe Benefits	36,891	32,411	4,480
Materials and Supplies	33,116	25,878	7,238
Contractual Services	52,842	39,097	13,745
Capital Outlay	3,100	2,100	1,000
Other	870	517	353
	<u>239,853</u>	<u>211,112</u>	<u>28,741</u>
Changes in Fund Balance	(75,767)	(27,247)	48,520
Fund Balance at Beginning of Year	235,263	235,263	0
Prior Year Encumbrances Appropriated	19,568	19,568	0
Fund Balance at End of Year	<u>\$179,064</u>	<u>\$227,584</u>	<u>\$48,520</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Federal Safety Special Revenue Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$300,000	\$282,581	(\$17,419)
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	327,409	286,631	40,778
Excess of Revenues Under Expenditures	(27,409)	(4,050)	23,359
<u>Other Financing Sources</u>			
Transfers - In	0	8,200	8,200
Changes in Fund Balance	(27,409)	4,150	31,559
Fund Balance at Beginning of Year	36,628	36,628	0
Fund Balance at End of Year	<u>\$9,219</u>	<u>\$40,778</u>	<u>\$31,559</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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$0	\$95,405	\$95,405
<u>Expenditures</u>			
Current			
Public Works			
Materials and Supplies	5,000	0	5,000
Contractual Services	100,000	75,860	24,140
Capital Outlay	8,000	0	8,000
Total Expenditures	113,000	75,860	37,140
Changes in Fund Balance	(113,000)	19,545	132,545
Fund Balance at Beginning of Year	121,401	121,401	0
Fund Balance at End of Year	\$8,401	\$140,946	\$132,545

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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Interest	\$200	\$98	(\$102)
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	4,066	621	3,445
Capital Outlay	36	0	36
Other	2,500	2,313	187
Total Expenditures	6,602	2,934	3,668
Changes in Fund Balance	(6,402)	(2,836)	3,566
Fund Balance at Beginning of Year	6,335	6,335	0
Prior Year Encumbrances Appropriated	167	167	0
Fund Balance at End of Year	<u>\$100</u>	<u>\$3,666</u>	<u>\$3,566</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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$143,600	\$143,600	\$0
Interest	0	6	6
Other	11,376	24	(11,352)
Total Revenues	<u>154,976</u>	<u>143,630</u>	<u>(11,346)</u>
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	51,259	11,376	39,883
Capital Outlay	147,600	143,600	4,000
Total Expenditures	<u>198,859</u>	<u>154,976</u>	<u>43,883</u>
Excess of Revenues Under Expenditures	<u>(43,883)</u>	<u>(11,346)</u>	<u>32,537</u>
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	50,000	50,000
Advances - Out	0	(100,000)	(100,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(50,000)</u>	<u>(50,000)</u>
Changes in Fund Balance	(43,883)	(61,346)	(17,463)
Fund Balance at Beginning of Year	74,710	74,710	0
Prior Year Encumbrances Appropriated	<u>15,376</u>	<u>15,376</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$46,203</u></u>	<u><u>\$28,740</u></u>	<u><u>(\$17,463)</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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$139,102	\$139,319	\$217
Other	141,199	150,109	8,910
Total Revenues	<u>280,301</u>	<u>289,428</u>	<u>9,127</u>
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Treasurer			
Personal Services	62,090	61,729	361
Fringe Benefits	25,989	18,350	7,639
Other	164,683	164,555	128
Total Treasurer	<u>252,762</u>	<u>244,634</u>	<u>8,128</u>
Prosecutor			
Personal Services	53,448	51,661	1,787
Fringe Benefits	8,790	8,416	374
Contractual Services	85,468	59,794	25,674
Other	78	78	0
Total Prosecutor	<u>147,784</u>	<u>119,949</u>	<u>27,835</u>
Total Expenditures	<u>400,546</u>	<u>364,583</u>	<u>35,963</u>
Excess of Revenues Under Expenditures	<u>(120,245)</u>	<u>(75,155)</u>	<u>45,090</u>
<u>Other Financing Sources (Uses)</u>			
Advances - In	0	50,000	50,000
Advances - Out	0	(25,000)	(25,000)
Transfers - In	40,000	40,000	0
Total Other Financing Sources (Uses)	<u>40,000</u>	<u>65,000</u>	<u>25,000</u>
Changes in Fund Balance	(80,245)	(10,155)	70,090
Fund Balance at Beginning of Year	78,718	78,718	0
Prior Year Encumbrances Appropriated	<u>1,750</u>	<u>1,750</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$223</u></u>	<u><u>\$70,313</u></u>	<u><u>\$70,090</u></u>

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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$72,500	\$65,876	(\$6,624)
Other	31,533	15,144	(16,389)
Total Revenues	<u>104,033</u>	<u>81,020</u>	<u>(23,013)</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	27,590	26,289	1,301
Fringe Benefits	2,232	1,687	545
Materials and Supplies	4,953	2,500	2,453
Contractual Services	37,177	32,392	4,785
Capital Outlay	250	210	40
Other	21,531	16,059	5,472
Total Expenditures	<u>93,733</u>	<u>79,137</u>	<u>14,596</u>
Changes in Fund Balance	10,300	1,883	(8,417)
Fund Balance at Beginning of Year	168,276	168,276	0
Prior Year Encumbrances Appropriated	<u>5,961</u>	<u>5,961</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$184,537</u></u>	<u><u>\$176,120</u></u>	<u><u>(\$8,417)</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Specialized Docket Special Revenue Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$65,582	\$49,196	(\$16,386)
Intergovernmental	113,773	49,750	(64,023)
Other	178	178	0
Total Revenues	<u>179,533</u>	<u>99,124</u>	<u>(80,409)</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	87,491	87,398	93
Fringe Benefits	15,530	13,802	1,728
Materials and Supplies	2,219	1,173	1,046
Contractual Services	7,000	6,000	1,000
Other	36,499	24,331	12,168
Total Expenditures	<u>148,739</u>	<u>132,704</u>	<u>16,035</u>
Changes in Fund Balance	30,794	(33,580)	(64,374)
Fund Balance at Beginning of Year	161,554	161,554	0
Prior Year Encumbrances Appropriated	4,218	4,218	0
Fund Balance at End of Year	<u><u>\$196,566</u></u>	<u><u>\$132,192</u></u>	<u><u>(\$64,374)</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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$44,000	\$41,811	(\$2,189)
Other	41	41	0
Total Revenues	<u>44,041</u>	<u>41,852</u>	<u>(2,189)</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	5,500	5,001	499
Fringe Benefits	2,285	318	1,967
Materials and Supplies	<u>28,386</u>	<u>25,512</u>	<u>2,874</u>
Total Expenditures	<u>36,171</u>	<u>30,831</u>	<u>5,340</u>
Changes in Fund Balance	7,870	11,021	3,151
Fund Balance at Beginning of Year	73,374	73,374	0
Prior Year Encumbrances Appropriated	<u>22,698</u>	<u>22,698</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$103,942</u></u>	<u><u>\$107,093</u></u>	<u><u>\$3,151</u></u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Litter Control and Recycling Special Revenue Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$91,954	\$83,547	(\$8,407)
Other	808	808	0
Total Revenues	<u>92,762</u>	<u>84,355</u>	<u>(8,407)</u>
<u>Expenditures</u>			
Current			
Public Works			
Personal Services	43,398	43,398	0
Fringe Benefits	15,685	15,685	0
Materials and Supplies	10,587	10,054	533
Contractual Services	12,928	12,044	884
Other	17,321	12,917	4,404
Total Expenditures	<u>99,919</u>	<u>94,098</u>	<u>5,821</u>
Excess of Revenues Under Expenditures	(7,157)	(9,743)	(2,586)
<u>Other Financing Sources</u>			
Transfers - In	0	3,262	3,262
Changes in Fund Balance	(7,157)	(6,481)	676
Fund Balance at Beginning of Year	11,900	11,900	0
Prior Year Encumbrances Appropriated	278	278	0
Fund Balance at End of Year	<u>\$5,021</u>	<u>\$5,697</u>	<u>\$676</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, 2017

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$500	\$389	(\$111)
<u>Expenditures</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	500	389	(111)
Fund Balance at Beginning of Year	<u>3,286</u>	<u>3,286</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,786</u></u>	<u><u>\$3,675</u></u>	<u><u>(\$111)</u></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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$161,300	\$141,850	(\$19,450)
<u>Expenditures</u>			
Current			
General Government - Judicial			
Materials and Supplies	11,103	3,325	7,778
Contractual Services	137,286	125,038	12,248
Capital Outlay	32,657	16,034	16,623
Total Expenditures	181,046	144,397	36,649
Changes in Fund Balance	(19,746)	(2,547)	17,199
Fund Balance at Beginning of Year	130,565	130,565	0
Prior Year Encumbrances Appropriated	16,876	16,876	0
Fund Balance at End of Year	\$127,695	\$144,894	\$17,199

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, 2017

	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>1,435</u>	<u>1,435</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,435</u></u>	<u><u>\$1,435</u></u>	<u><u>\$0</u></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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$108,000	\$110,382	\$2,382
Intergovernmental	18,800	24,129	5,329
Other	24,000	22,426	(1,574)
Total Revenues	<u>150,800</u>	<u>156,937</u>	<u>6,137</u>
<u>Expenditures</u>			
Current			
General Government - Judicial			
Personal Services	32,080	32,080	0
Fringe Benefits	13,322	13,088	234
Material and Supplies	48,940	45,801	3,139
Contractual Services	76,548	68,837	7,711
Capital Outlay	1,500	1,500	0
Other	25,190	22,591	2,599
Total Expenditures	<u>197,580</u>	<u>183,897</u>	<u>13,683</u>
Changes in Fund Balance	(46,780)	(26,960)	19,820
Fund Balance at Beginning of Year	73,608	73,608	0
Prior Year Encumbrances Appropriated	<u>22,598</u>	<u>22,598</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$49,426</u></u>	<u><u>\$69,246</u></u>	<u><u>\$19,820</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Special Revenue Fund
 For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$100	\$164	\$64
<u>Expenditures</u>			
Total Expenditures	0	0	0
Changes in Fund Balance	100	164	64
Fund Balance at Beginning of Year	1,947	1,947	0
Fund Balance at End of Year	<u>\$2,047</u>	<u>\$2,111</u>	<u>\$64</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Family Dependent Treatment Special Revenue Fund
 For the Year Ended December 31, 2017

	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 at Beginning of Year	237	237	0
Fund Balance at End of Year	\$237	\$237	\$0

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Board of Elections Grant Special Revenue Fund
 For the Year Ended December 31, 2017

	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 at Beginning of Year	536	536	0
Fund Balance at 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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$12,100	\$12,100
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Materials and Supplies	2,000	0	2,000
Contractual Services	11,000	10,720	280
Other	4,794	870	3,924
Total Expenditures	17,794	11,590	6,204
Changes in Fund Balance	(17,794)	510	18,304
Fund Balance at Beginning of Year	66,990	66,990	0
Fund Balance at End of Year	\$49,196	\$67,500	\$18,304

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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$2,135	\$2,135
<u>Expenditures</u>			
Current			
General Government - Legislative and Executive			
Contractual Services	10,910	0	10,910
Changes in Fund Balance	(10,910)	2,135	13,045
Fund Balance at Beginning of Year	13,125	13,125	0
Fund Balance at End of Year	<u>\$2,215</u>	<u>\$15,260</u>	<u>\$13,045</u>

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Improvement Capital Projects Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Sales Taxes	\$334,569	\$334,569	\$0
Intergovernmental	14,611	15,976	1,365
Other	49,661	161,211	111,550
Total Revenues	<u>398,841</u>	<u>511,756</u>	<u>112,915</u>
<u>Expenditures</u>			
Capital Outlay	1,589,013	1,533,954	55,059
Debt Service			
Interest and Fiscal Charges	3,096	3,096	0
Total Expenditures	<u>1,592,109</u>	<u>1,537,050</u>	<u>55,059</u>
Excess of Revenues Under Expenditures	<u>(1,193,268)</u>	<u>(1,025,294)</u>	<u>167,974</u>
<u>Other Financing Sources (Uses)</u>			
Advances - Out	(21,365)	(21,365)	0
Transfers - In	1,115,887	400,008	(715,879)
Total Other Financing Sources (Uses)	<u>1,094,522</u>	<u>378,643</u>	<u>(715,879)</u>
Changes in Fund Balance	(98,746)	(646,651)	(547,905)
Fund Balance at Beginning of Year	1,937,107	1,937,107	0
Prior Year Encumbrances Appropriated	321,069	321,069	0
Fund Balance at End of Year	<u>\$2,159,430</u>	<u>\$1,611,525</u>	<u>(\$547,905)</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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Special Assessments	\$46,375	\$49,682	\$3,307
<u>Expenditures</u>			
Capital Outlay	408,004	0	408,004
Debt Service			
Interest and Fiscal Charges	5,811	5,811	0
Total Expenditures	413,815	5,811	408,004
Excess of Revenues Over (Under) Expenditures	(367,440)	43,871	411,311
<u>Other Financing Sources (Uses)</u>			
Advances - Out	(78,991)	(78,991)	0
Transfers - In	40,429	125,332	84,903
Transfers - Out	(1,499)	(1,499)	0
Total Other Financing Sources (Uses)	(40,061)	44,842	84,903
Changes in Fund Balance	(407,501)	88,713	496,214
Fund Balance at Beginning of Year	568,102	568,102	0
Prior Year Encumbrances Appropriated	19,880	19,880	0
Fund Balance at End of Year	<u>\$180,481</u>	<u>\$676,695</u>	<u>\$496,214</u>

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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Property Taxes	\$273,155	\$278,803	\$5,648
Intergovernmental	49,241	45,650	(3,591)
Other	100,000	111,738	11,738
Total Revenues	422,396	436,191	13,795
<u>Expenditures</u>			
Capital Outlay	1,387,060	1,064,759	322,301
Changes in Fund Balance	(964,664)	(628,568)	336,096
Fund Balance at Beginning of Year	725,409	725,409	0
Prior Year Encumbrances Appropriated	587,060	587,060	0
Fund Balance at End of Year	<u>\$347,805</u>	<u>\$683,901</u>	<u>\$336,096</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
University Drive Capital Projects Fund
 For the Year Ended December 31, 2017

	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 at Beginning of Year	60,783	60,783	0
Fund Balance at End of Year	\$54,972	\$54,972	\$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, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Intergovernmental	\$716,196	\$382,896	(\$333,300)
Other	0	2,213	2,213
Total Revenues	<u>716,196</u>	<u>385,109</u>	<u>(331,087)</u>
<u>Expenditures</u>			
Current			
Public Works			
Contract Services	859,140	460,870	398,270
Capital Outlay	41,773	33,440	8,333
Total Expenditures	<u>900,913</u>	<u>494,310</u>	<u>406,603</u>
Changes in Fund Balance	(184,717)	(109,201)	75,516
Fund Balance at Beginning of Year	523,412	523,412	0
Prior Year Encumbrances Appropriated	<u>6,213</u>	<u>6,213</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$344,908</u></u>	<u><u>\$420,424</u></u>	<u><u>\$75,516</u></u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Justice Center Capital Projects Fund
 For the Year Ended December 31, 2017

	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 at Beginning of Year	273,701	273,701	0
Fund Balance at End of Year	\$273,701	\$273,701	\$0

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Coliseum Improvement Capital Projects Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay	3,185	1,665	1,520
Excess of Revenues Under Expenditures	(3,185)	(1,665)	1,520
<u>Other Financing Sources</u>			
Transfers - In	1,665	0	(1,665)
Changes in Fund Balance	(1,520)	(1,665)	(145)
Fund Balance at Beginning of Year	145	145	0
Prior Year Encumbrances Appropriated	1,520	1,520	0
Fund Balance at End of Year	<u>\$145</u>	<u>\$0</u>	<u>(\$145)</u>

Marion County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Permanent Improvement Capital Projects Fund
 For the Year Ended December 31, 2017

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

Marion County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Increment Financing Capital Projects Fund
For the Year Ended December 31, 2017

	Final	Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>			
Payment in Lieu of Taxes	\$506,600	\$506,054	(\$546)
Other	0	250,000	250,000
Total Revenues	<u>506,600</u>	<u>756,054</u>	<u>249,454</u>
<u>Expenditures</u>			
Current			
Public Works			
Contractual Services	1,206,803	200,000	1,006,803
Total Public Works	<u>1,206,803</u>	<u>200,000</u>	<u>1,006,803</u>
Intergovernmental	<u>271,845</u>	<u>269,792</u>	<u>2,053</u>
Debt Service			
Principal Retirement	95,000	95,000	0
Interest and Fiscal Charges	64,517	64,517	0
Total Debt Service	<u>159,517</u>	<u>159,517</u>	<u>0</u>
Total Expenditures	<u>1,638,165</u>	<u>629,309</u>	<u>1,008,856</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,131,565)</u>	<u>126,745</u>	<u>1,258,310</u>
<u>Other Financing Sources (Uses)</u>			
Advances - Out	0	(500,000)	(500,000)
Transfers - In	1,834,183	1,311,137	(523,046)
Total Other Financing Sources (Uses)	<u>1,834,183</u>	<u>811,137</u>	<u>(1,023,046)</u>
Changes in Fund Balance	702,618	937,882	235,264
Fund Balance at Beginning of Year	<u>177,481</u>	<u>177,481</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$880,099</u></u>	<u><u>\$1,115,363</u></u>	<u><u>\$235,264</u></u>

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STATISTICAL SECTION



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Marion County, Ohio
Statistical Section Description

This part of Marion County’s comprehensive annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

CONTENTS

Financial Trends S2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity..... S14

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity S28

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information S33

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information S36

These schedules contain service data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

	2017	2016	2015	2014
Governmental Activities				
Net Investment in Capital Assets	\$72,235,736	\$71,954,998	\$71,076,254	\$65,944,848
Restricted	26,757,456	26,468,143	26,606,452	26,828,990
Unrestricted (Deficit)	(9,684,384)	(6,961,854)	(6,854,702)	(10,120,335)
Total Governmental Activities Net Position	<u>89,308,808</u>	<u>91,461,287</u>	<u>90,828,004</u>	<u>82,653,503</u>
Business-Type Activity				
Net Investment in Capital Assets	5,499,033	5,501,885	5,683,283	5,311,736
Unrestricted	2,930,344	2,799,512	2,813,780	2,898,083
Total Business-Type Activity Net Position	<u>8,429,377</u>	<u>8,301,397</u>	<u>8,497,063</u>	<u>8,209,819</u>
Primary Government				
Net Investment in Capital Assets	77,734,769	77,456,883	76,759,537	71,256,584
Restricted	26,757,456	26,468,143	26,606,452	26,828,990
Unrestricted (Deficit)	(6,754,040)	(4,162,342)	(4,040,922)	(7,222,252)
Total Primary Government Net Position	<u>\$97,738,185</u>	<u>\$99,762,684</u>	<u>\$99,325,067</u>	<u>\$90,863,322</u>

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

2013	2012	2011	2010	2009	2008
\$66,626,384	\$66,569,556	\$63,522,762	\$58,398,527	\$51,238,221	\$49,826,270
26,086,187	25,653,314	25,789,516	24,748,371	24,845,139	22,112,234
2,151,753	2,623,697	584,541	637,807	642,753	3,718,359
<u>94,864,324</u>	<u>94,846,567</u>	<u>89,896,819</u>	<u>83,784,705</u>	<u>76,726,113</u>	<u>75,656,863</u>
5,989,709	5,644,194	5,444,565	5,567,564	5,711,294	5,906,949
3,213,423	3,475,594	3,374,546	3,356,266	3,301,207	3,109,917
<u>9,203,132</u>	<u>9,119,788</u>	<u>8,819,111</u>	<u>8,923,830</u>	<u>9,012,501</u>	<u>9,016,866</u>
72,616,093	72,213,750	68,967,327	63,966,091	56,949,515	55,733,219
26,086,187	25,653,314	25,789,516	24,748,371	24,845,139	22,112,234
5,365,176	6,099,291	3,959,087	3,994,073	3,943,960	6,828,276
<u>\$104,067,456</u>	<u>\$103,966,355</u>	<u>\$98,715,930</u>	<u>\$92,708,535</u>	<u>\$85,738,614</u>	<u>\$84,673,729</u>

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

	2017	2016	2015	2014
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$8,469,164	\$7,126,686	\$6,264,600	\$6,194,419
Intergovernmental	0	0	319,097	269,342
Judicial	3,604,855	3,248,371	2,588,560	2,355,542
Public Safety	15,183,869	13,726,210	10,977,835	10,129,954
Intergovernmental	3,600	3,832	0	3,802
Public Works	6,813,966	6,671,545	5,881,623	6,770,793
Intergovernmental	269,792	271,845	0	0
Health	6,274,814	6,929,244	6,577,773	7,106,833
Intergovernmental	18,910	0	0	0
Human Services	13,626,505	11,859,816	11,620,375	11,271,857
Intergovernmental	0	0	0	11,706
Economic Development				
Intergovernmental	473,800	223,596	299,096	278,509
Conservation and Recreation	20,000	20,000	15,000	5,000
Intergovernmental	144,266	98,700	20,100	12,000
Interest and Fiscal Charges	316,387	560,159	471,024	407,136
Total Governmental Activities Expenses	<u>55,219,928</u>	<u>50,740,004</u>	<u>45,035,083</u>	<u>44,816,893</u>
Business-Type Activity				
Sewer District	1,243,451	1,354,397	1,282,523	1,827,319
Total Primary Government Expenses	<u>56,463,379</u>	<u>52,094,401</u>	<u>46,317,606</u>	<u>46,644,212</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,356,636	2,362,603	2,252,327	2,254,569
Judicial	1,121,814	1,259,642	1,229,858	1,148,085
Public Safety	676,600	792,639	687,490	674,933
Public Works	128,199	166,834	457,712	452,800
Health	173,571	167,245	174,258	176,048
Human Services	264,840	230,696	225,849	211,491
Operating Grants, Contributions, and Interest	20,664,974	21,118,580	19,914,535	20,172,431
Capital Grants and Contributions	1,218,510	1,427,850	4,356,112	158,470
Total Governmental Activities Program Revenues	<u>26,605,144</u>	<u>27,526,089</u>	<u>29,298,141</u>	<u>25,248,827</u>
Business-Type Activity				
Charges for Services	1,254,594	1,157,080	1,106,246	1,116,394
Operating Grants, Contributions, and Interest	0	0	104,000	0
Capital Grants and Contributions	100,000	0	336,640	0
Total Business-Type Activity Program Revenues	<u>1,354,594</u>	<u>1,157,080</u>	<u>1,546,886</u>	<u>1,116,394</u>
Total Primary Government Program Revenues	<u>27,959,738</u>	<u>28,683,169</u>	<u>30,845,027</u>	<u>26,365,221</u>

2013	2012	2011	2010	2009	2008
\$5,941,436	\$5,954,475	\$6,327,585	\$6,289,917	\$6,534,557	\$7,196,431
229,297	189,934	212,793	216,492	223,479	216,287
2,297,480	2,292,198	2,715,638	2,507,786	2,212,842	2,464,592
9,535,197	8,571,222	10,223,590	10,014,134	10,538,938	11,105,738
3,600	0	3,600	3,600	3,600	3,600
6,208,148	5,342,221	4,170,011	5,192,878	4,697,458	5,186,406
0	0	0	0	0	0
7,862,507	7,503,479	7,261,710	6,948,908	6,537,379	6,616,909
0	0	11,530	11,530	1,070,271	1,062,532
10,657,562	10,211,235	10,031,512	10,934,847	13,388,447	15,488,136
0	0	0	0	0	0
122,376	125,126	159,990	156,000	188,965	151,396
23,302	18,583	8,984	2,000	38,451	20,500
115,000	60,000	140,000	137,397	174,000	175,750
594,070	636,189	517,964	512,986	545,101	510,564
43,589,975	40,904,662	41,784,907	42,928,475	46,153,488	50,198,841
1,216,618	1,281,289	1,253,590	1,172,782	1,174,800	1,236,134
44,806,593	42,185,951	43,038,497	44,101,257	47,328,288	51,434,975
2,255,997	2,347,777	2,154,076	2,264,124	2,204,521	2,498,120
1,092,346	1,139,011	1,192,936	1,108,339	960,665	1,072,416
875,488	870,456	1,036,636	1,037,668	1,066,038	1,251,612
341,084	209,240	508,870	361,835	220,456	186,053
184,612	167,859	181,798	184,616	242,425	199,381
276,520	206,684	249,303	312,771	216,185	308,820
19,016,307	18,293,754	19,044,052	18,457,094	21,320,307	22,813,933
475,853	3,275,614	4,588,222	8,389,802	2,143,077	650,381
24,518,207	26,510,395	28,955,893	32,116,249	28,373,674	28,980,716
1,108,742	1,073,505	1,040,801	997,534	1,146,771	1,116,408
0	0	0	0	0	0
180,999	502,958	104,264	78,249	8,140	350,109
1,289,741	1,576,463	1,145,065	1,075,783	1,154,911	1,466,517
25,807,948	28,086,858	30,100,958	33,192,032	29,528,585	30,447,233

(continued)

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

	2017	2016	2015	2014
Net (Expense)/Revenue				
Governmental Activities	(\$28,614,784)	(\$23,213,915)	(\$15,736,942)	(\$19,568,066)
Business-Type Activity	111,143	(197,317)	264,363	(710,925)
Total Primary Government Net Expense	<u>(28,503,641)</u>	<u>(23,411,232)</u>	<u>(15,472,579)</u>	<u>(20,278,991)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for				
General Operating	2,454,261	2,316,331	2,301,018	2,240,469
Health-Mental Health	0	0	0	0
Health-Developmental Disabilities	2,682,879	2,626,624	2,591,203	2,541,813
Health-Marca Capital	281,427	275,409	271,247	265,634
Human Services-Children Services	1,193,807	1,168,288	1,150,626	1,126,810
Human Services-Senior Services	692,001	665,982	672,619	664,855
Payment in Lieu of Taxes	537,001	513,403	593,478	505,367
Sales Taxes				
General Operating	12,237,248	11,152,761	10,856,692	9,769,901
Capital Projects	0	1,146,209	1,672,555	1,038,344
Grants and Entitlements not Restricted to Other Programs	3,672,516	1,971,485	1,823,669	1,798,983
Interest	401,644	218,450	240,150	248,620
Other	2,309,521	1,792,256	1,738,186	1,641,325
Total Governmental Activities	<u>26,462,305</u>	<u>23,847,198</u>	<u>23,911,443</u>	<u>21,842,121</u>
Business-Type Activity				
Interest	575	1,102	894	914
Other	16,262	549	21,987	12,233
Total Business-Type Activity	<u>16,837</u>	<u>1,651</u>	<u>22,881</u>	<u>13,147</u>
Total Primary Government	<u>26,479,142</u>	<u>23,848,849</u>	<u>23,934,324</u>	<u>21,855,268</u>
Change in Net Position				
Governmental Activities	(2,152,479)	633,283	8,174,501	2,274,055
Business-Type Activity	127,980	(195,666)	287,244	(697,778)
Total Primary Government	<u>(\$2,024,499)</u>	<u>\$437,617</u>	<u>\$8,461,745</u>	<u>\$1,576,277</u>

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

2013	2012	2011	2010	2009	2008
(\$19,071,768)	(\$14,394,267)	(\$12,829,014)	(\$10,812,226)	(\$17,779,814)	(\$21,218,125)
73,123	295,174	(108,525)	(96,999)	(19,889)	230,383
<u>(18,998,645)</u>	<u>(14,099,093)</u>	<u>(12,937,539)</u>	<u>(10,909,225)</u>	<u>(17,799,703)</u>	<u>(20,987,742)</u>
2,126,170	2,064,496	2,087,575	2,092,921	1,992,983	2,106,870
0	0	0	0	774,060	805,129
2,518,480	2,494,106	2,489,882	2,477,588	2,358,837	2,444,211
263,300	260,515	259,999	258,769	246,491	252,609
1,116,929	1,105,118	1,102,922	1,059,977	1,173,245	1,273,788
658,821	654,543	653,876	650,918	618,993	643,798
415,436	422,570	386,197	387,965	341,217	267,189
7,414,576	8,438,891	7,909,112	6,511,622	6,242,445	6,814,459
0	0	0	0	0	0
1,721,970	1,479,036	1,616,108	1,830,628	1,718,289	2,019,962
203,485	195,865	270,512	353,724	770,280	1,495,344
2,650,358	2,228,875	2,164,945	2,246,706	2,803,537	2,236,183
<u>19,089,525</u>	<u>19,344,015</u>	<u>18,941,128</u>	<u>17,870,818</u>	<u>19,040,377</u>	<u>20,359,542</u>
1,593	1,686	2,012	4,967	13,117	35,204
8,628	3,817	1,794	3,361	2,407	1,210
10,221	5,503	3,806	8,328	15,524	36,414
<u>19,099,746</u>	<u>19,349,518</u>	<u>18,944,934</u>	<u>17,879,146</u>	<u>19,055,901</u>	<u>20,395,956</u>
17,757	4,949,748	6,112,114	7,058,592	1,260,563	(858,583)
83,344	300,677	(104,719)	(88,671)	(4,365)	266,797
<u>\$101,101</u>	<u>\$5,250,425</u>	<u>\$6,007,395</u>	<u>\$6,969,921</u>	<u>\$1,256,198</u>	<u>(\$591,786)</u>

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	613,768	735,760	628,227	528,089
Committed	0	0	0	0
Assigned	3,614,470	1,276,171	1,394,791	1,566,433
Unassigned	4,181,774	5,368,757	4,410,353	2,790,107
Total General Fund	<u>8,410,012</u>	<u>7,380,688</u>	<u>6,433,371</u>	<u>4,884,629</u>
All Other Governmental Funds				
Reserved	0	0	0	0
Unreserved, Reported in				
Special Revenue Funds	0	0	0	0
Debt Service Fund	0	0	0	0
Capital Projects Funds	0	0	0	0
Nonspendable	0	1,636	0	0
Restricted	23,396,610	22,830,331	22,236,984	23,243,291
Assigned	2,241,504	8,191,048	1,657,565	625,732
Unassigned (Deficit)	<u>(31,155)</u>	<u>(322,519)</u>	<u>0</u>	<u>0</u>
Total All Other Governmental Funds	<u>25,606,959</u>	<u>30,700,496</u>	<u>23,894,549</u>	<u>23,869,023</u>
Total Governmental Funds	<u>\$34,016,971</u>	<u>\$38,081,184</u>	<u>\$30,327,920</u>	<u>\$28,753,652</u>

GASB Statement No. 54 was implemented in 2011.

2013	2012	2011	2010	2009	2008
\$0	\$0	\$0	\$0	\$440,310	\$898,395
0	0	0	0	3,023,720	4,968,581
534,728	658,610	601,012	564,204	0	0
12,425	12,425	11,000	11,000	0	0
212,330	248,019	153,127	159,781	0	0
3,813,085	4,148,895	1,691,119	2,937,340	0	0
<u>4,572,568</u>	<u>5,067,949</u>	<u>2,456,258</u>	<u>3,672,325</u>	<u>3,464,030</u>	<u>5,866,976</u>
0	0	0	0	2,392,884	2,225,158
0	0	0	0	15,713,480	14,402,925
0	0	0	0	808,636	693,689
0	0	0	0	1,368,971	893,366
614,917	971,883	1,035,172	978,007	0	0
21,755,277	20,916,868	20,556,644	20,270,926	0	0
854,754	52,716	13,427	30,049	0	0
<u>(1,242,241)</u>	<u>(442,286)</u>	<u>(1,882,556)</u>	<u>(1,910,484)</u>	<u>0</u>	<u>0</u>
<u>21,982,707</u>	<u>21,499,181</u>	<u>19,722,687</u>	<u>19,368,498</u>	<u>20,283,971</u>	<u>18,215,138</u>
<u>\$26,555,275</u>	<u>\$26,567,130</u>	<u>\$22,178,945</u>	<u>\$23,040,823</u>	<u>\$23,748,001</u>	<u>\$24,082,114</u>

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

	2017	2016	2015	2014
Revenues				
Property Taxes	\$7,345,352	\$6,942,870	\$6,967,381	\$6,836,792
Payment in Lieu of Taxes	537,001	513,403	593,478	505,367
Sales Taxes	12,342,717	12,310,285	12,322,016	10,173,976
Special Assessments	145,087	84,417	163,261	316,150
Charges for Services	4,150,204	4,289,174	4,415,336	4,181,375
Licenses and Permits	145,825	139,131	143,354	152,082
Fines and Forfeitures	338,253	416,349	356,787	284,131
Intergovernmental	24,927,143	25,197,180	25,308,576	22,178,829
Interest	377,920	222,247	243,762	242,518
Other	2,563,987	1,800,104	1,732,359	1,663,340
Total Revenues	52,873,489	51,915,160	52,246,310	46,534,560
Expenditures				
General Government				
Legislative and Executive	7,335,314	6,466,554	5,882,248	5,808,582
Intergovernmental	0	0	319,097	269,342
Judicial	3,135,225	3,147,990	2,727,527	2,422,014
Public Safety	13,571,538	12,852,988	10,875,822	9,855,758
Intergovernmental	3,600	3,832	0	3,802
Public Works	5,339,352	6,341,991	9,596,488	5,137,368
Intergovernmental	269,792	271,845	0	0
Health	5,794,383	6,438,694	6,533,532	6,776,328
Intergovernmental	18,910	0	0	0
Human Services	12,449,138	11,437,162	11,700,064	11,198,101
Intergovernmental	0	0	0	11,706
Economic Development				
Intergovernmental	473,800	223,596	299,096	278,509
Conservation and Recreation	20,000	20,000	15,000	5,000
Intergovernmental	144,266	98,700	20,100	12,000
Capital Outlay	1,469,217	1,837,780	1,758,219	1,595,009
Debt Service				
Principal Retirement	6,520,811	570,811	490,810	490,811
Current Refunding	0	0	0	0
Interest and Fiscal Charges	392,356	527,396	454,039	468,176
Total Expenditures	56,937,702	50,239,339	50,672,042	44,332,506
Excess of Revenues Over (Under) Expenditures	(4,064,213)	1,675,821	1,574,268	2,202,054

2013	2012	2011	2010	2009	2008
\$6,740,303	\$6,550,771	\$6,455,745	\$6,454,755	\$7,367,875	\$7,402,713
415,436	422,570	386,197	387,965	341,217	252,618
7,444,621	9,065,121	7,045,122	6,505,099	6,217,830	6,979,528
125,739	102,885	304,095	207,735	166,735	102,750
4,331,388	4,332,473	4,411,431	4,446,692	4,200,030	4,596,609
159,255	146,900	160,468	158,544	162,840	169,602
351,998	400,664	413,293	463,687	414,034	642,259
21,125,367	23,522,501	25,702,703	26,747,183	24,842,350	25,233,229
217,756	218,864	317,504	322,099	938,183	1,481,389
2,635,865	2,298,090	2,163,958	2,253,279	2,809,246	2,226,460
<u>43,547,728</u>	<u>47,060,839</u>	<u>47,360,516</u>	<u>47,947,038</u>	<u>47,460,340</u>	<u>49,087,157</u>
5,807,300	5,493,593	5,870,228	5,659,577	6,024,662	6,214,515
229,297	189,934	212,793	216,492	223,479	216,287
2,310,056	2,256,239	2,677,452	2,457,062	2,164,027	2,351,314
9,394,925	8,303,816	10,046,777	9,803,682	10,242,492	10,933,715
3,600	0	3,600	3,600	3,600	3,600
5,192,720	4,808,265	4,862,065	4,250,771	4,300,215	5,118,964
0	0	0	0	0	0
7,498,335	7,368,643	6,922,644	6,721,041	6,174,088	6,085,524
0	0	11,530	11,530	1,070,271	1,062,532
10,472,452	10,119,133	9,940,314	10,979,448	13,275,757	15,485,443
0	0	0	0	0	0
122,376	125,126	159,990	156,000	188,965	145,643
5,000	0	2,000	2,000	10,000	13,000
115,000	60,000	140,000	137,397	174,000	205,750
1,415,026	4,565,806	6,436,377	8,497,998	2,794,501	1,951,944
4,020,811	360,811	332,905	531,477	496,477	481,477
0	70,000	110,000	110,000	85,000	110,000
512,685	503,719	493,718	491,142	526,072	531,171
<u>47,099,583</u>	<u>44,225,085</u>	<u>48,222,393</u>	<u>50,029,217</u>	<u>47,753,606</u>	<u>50,910,879</u>
<u>(3,551,855)</u>	<u>2,835,754</u>	<u>(861,877)</u>	<u>(2,082,179)</u>	<u>(293,266)</u>	<u>(1,823,722)</u>

(continued)

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

	2017	2016	2015	2014
Other Financing Sources (Uses)				
Sale of Capital Assets	\$0	\$0	\$0	\$0
Notes Issued	0	0	0	0
Bonds Issued	0	0	0	0
Current Refunding	0	0	0	0
Refunding General Obligation Bonds Issued	0	5,545,000	0	0
Premium on Refunding General Obligation				
Bonds Issued	0	532,443	0	0
Transfers - In	2,800,087	2,052,934	1,972,472	3,563,668
Transfers - Out	(2,800,087)	(2,052,934)	(1,972,472)	(3,563,668)
Total Other Financing Sources (Uses)	<u>0</u>	<u>6,077,443</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	<u>(\$4,064,213)</u>	<u>\$7,753,264</u>	<u>\$1,574,268</u>	<u>\$2,202,054</u>
Debt Service as a Percentage of Noncapital Expenditures	12.8%	2.4%	2.2%	2.3%

2013	2012	2011	2010	2009	2008
\$0	\$32,431	\$0	\$0	\$0	\$0
0	3,520,000	2,070,000	2,180,000	2,290,000	2,375,000
3,540,000	0	0	1,375,000	0	0
0	(2,000,000)	(2,070,000)	(2,180,000)	(2,290,000)	(2,375,000)
0	0	0	0	0	0
0	0	0	0	0	0
1,751,189	1,242,500	1,291,540	1,089,498	1,477,602	1,474,057
(1,751,189)	(1,242,500)	(1,291,540)	(1,089,498)	(1,477,602)	(1,474,057)
3,540,000	1,552,431	0	1,375,000	0	0
<u>(\$11,855)</u>	<u>\$4,388,185</u>	<u>(\$861,877)</u>	<u>(\$707,179)</u>	<u>(\$293,266)</u>	<u>(\$1,823,722)</u>
10.2%	2.4%	2.4%	2.8%	2.5%	2.3%

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			
2017	\$905,608,490	\$178,322,670	\$3,096,946,171	\$98,425,280	\$111,846,909
2016	861,140,990	176,449,740	2,964,544,942	91,896,110	104,427,398
2015	856,777,360	176,572,990	2,952,429,571	85,801,420	97,501,614
2014	856,963,570	181,018,820	2,965,663,971	82,254,730	93,471,284
2013	772,435,490	177,906,790	2,715,263,657	74,928,260	85,145,750
2012	772,487,080	179,285,190	2,719,349,342	70,961,040	80,637,545
2011	772,308,700	185,658,250	2,737,048,428	67,305,290	76,483,284
2010	768,204,010	194,519,200	2,750,637,742	66,835,900	75,949,886
2009	766,200,050	194,260,460	2,744,172,885	65,290,575	74,193,835
2008	763,703,430	195,639,040	2,740,978,485	59,274,480	67,357,364

Source: Marion County Auditor

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

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax has been phased out. During the phase out period, the assessment percentage was 6.25 percent for 2008 and was zero in 2009. Beginning in 2007, House Bill 66 switched telephone companies from being utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2010.

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

Tangible Personal Property		Total		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Weighted Average Tax Rate (1)
\$0	\$0	\$1,182,356,440	\$3,208,793,080	\$7.90
0	0	1,129,486,840	3,068,972,340	8.08
0	0	1,119,151,770	3,049,931,185	8.09
0	0	1,120,237,120	3,059,135,255	8.06
0	0	1,025,270,540	2,800,409,407	8.50
0	0	1,022,733,310	2,799,986,887	8.46
0	0	1,025,272,240	2,813,531,712	8.41
1,191,670	1,191,670	1,030,750,780	2,827,779,298	8.37
2,514,770	2,514,770	1,028,265,855	2,820,881,490	8.56
40,204,752	643,276,032	1,058,821,702	3,451,611,881	8.62

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

	2017	2016	2015	2014	2013
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	0.3784	0.3969	0.3990	0.3986	0.4413
Commercial/Industrial	0.5726	0.5745	0.5726	0.5604	0.5626
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Developmental Disabilities 1985					
Effective Millage Rates					
Residential/Agricultural	0.1497	0.1570	0.1578	0.1576	0.1745
Commercial/Industrial	0.2949	0.2958	0.2948	0.2886	0.2897
Tangible/Public Utility Personal	0.3500	0.3500	0.3500	0.3500	0.3500
Developmental Disabilities 1987					
Effective Millage Rates					
Residential/Agricultural	0.2138	0.2243	0.2254	0.2252	0.2494
Commercial/Industrial	0.4214	0.4228	0.4214	0.4124	0.4141
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Developmental Disabilities 1996					
Effective Millage Rates					
Residential/Agricultural	1.6301	1.7100	1.7190	1.7172	1.9013
Commercial/Industrial	2.8480	2.8573	2.8477	2.7870	2.7982
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Children Services					
Effective Millage Rates					
Residential/Agricultural	0.9065	0.9508	0.9559	0.9549	1.0573
Commercial/Industrial	1.7900	1.7959	1.7899	1.7517	1.7587
Tangible/Public Utility Personal	2.1200	2.1200	2.1200	2.1200	2.1200
ADAMHS					
Effective Millage Rates					
Residential/Agricultural	0.7909	0.8297	0.8340	0.8332	0.9225
Commercial/Industrial	0.9967	1.0000	1.0000	0.9960	1.0000
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000

2012	2011	2010	2009	2008
\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
0.4405	0.4391	0.4383	0.4371	0.4374
0.5539	0.5395	0.5212	0.5131	0.5004
1.0000	1.0000	1.0000	1.0000	1.0000
0.1742	0.1737	0.1733	0.1729	0.1730
0.2852	0.2778	0.2684	0.2642	0.2577
0.3500	0.3500	0.3500	0.3500	0.3500
0.2489	0.2481	0.2476	0.2470	0.2471
0.4076	0.3971	0.3835	0.3776	0.3683
0.5000	0.5000	0.5000	0.5000	0.5000
1.8979	1.8918	1.8881	1.8833	1.8844
2.7547	2.6832	2.5920	2.5520	2.4886
3.0000	3.0000	3.0000	3.0000	3.0000
1.0553	1.0520	1.0499	1.2349	1.2357
1.7314	1.6865	1.6291	1.8915	1.8445
2.1200	2.1200	2.1200	2.5000	2.5000
0.9208	0.9179	0.9161	0.9137	0.9143
0.9891	0.9635	0.9307	0.9164	0.8936
1.0000	1.0000	1.0000	1.0000	1.0000

(continued)

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

	2017	2016	2015	2014	2013
Senior Services					
Effective Millage Rates					
Residential/Agricultural	\$0.6327	\$0.6637	\$0.6672	\$0.6665	\$0.7380
Commercial/Industrial	0.7974	0.8000	0.8000	0.7968	0.8000
Tangible/Public Utility Personal	0.8000	0.8000	0.8000	0.8000	0.8000
Total Marion County (Total Direct Rate)					
Effective Millage Rates					
Residential/Agricultural	7.1021	7.3323	7.3583	7.3533	7.8843
Commercial/Industrial	10.1211	10.1463	10.1264	9.9929	10.0233
Tangible/Public Utility Personal	11.1700	11.1700	11.1700	11.1700	11.1700
Total Weighted Average Tax Rate	7.8960	8.0842	8.0873	8.0602	8.4956
In County School Districts					
Marion CSD	29.4239-40.7700	29.9061-41.1200	29.8524-41.1200	29.7367-41.1200	30.7316-41.2200
Pleasant LSD	22.5500-45.4500	23.6626-46.5300	23.6596-46.5300	23.6494-46.5300	24.7987-47.1300
Overlapping School Districts					
Buckeye Valley LSD	26.0000-35.0000	28.3000-37.3000	25.2000-34.2000	25.9582-34.6600	25.9653-34.6600
Cardington-Lincoln LSD	22.5500-28.6500	22.5500-29.6500	22.5500-29.6500	23.9524-31.1900	23.958-31.1900
Elgin LSD	30.9849-43.3100	32.5740-44.8600	32.5846-44.8600	32.6030-44.8600	33.6716-45.7500
Northmor LSD	2.70042-34.5400	26.9923-34.5400	26.9816-34.5400	27.1045-34.5400	27.0789-34.5400
Ridgedale LSD	23.7400-44.4400	24.0000-44.7000	24.0180-44.7000	24.0000-44.7000	25.0040-45.6900
River Valley LSD	27.2542-38.4300	27.4628-38.6200	27.4635-38.6200	27.4684-38.6200	27.7996-38.8900
Upper Sandusky EVSD	21.8827-35.7000	22.0415-35.7000	20.0516-33.7000	20.0000-33.7000	20.0000-33.7000
Corporations					
Caledonia	9.0751-9.5000	9.0751-9.5000	9.0751-9.5000	8.7105-11.5000	8.7018-11.5000
Green Camp	9.4126-10.1000	9.4142-10.1000	9.4242-10.1000	9.4142-10.1000	9.7965-10.1000
Larue	12.4125-13.2000	12.7941-13.2000	12.7585-13.2000	12.7585-13.2000	12.6320-13.2000
Marion (Elgin LSD)	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000	3.2000-3.2000
Marion (Marion CSD /Annex)	2.1500-2.1500	2.1500-2.15000	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	0.00	0.00	0.00	0.00
Marion (Ridgedale LSD)	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000-2.0000
Marion (River Valley LSD)	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000-3.3000
Marion (River Valley LSD/Annex)	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000-1.7000
Morral	1.0000-1.0000	1.0000-1.0000	1.4282-1.5000	1.4281-1.5000	2.3354-2.4300
New Bloomington	3.2381-4.0000	3.2690-4.0000	3.2612-4.0000	3.2612-4.0000	3.2630-4.0000
Prospect	8.7185-14.6000	8.8764-14.6000	8.8788-14.6000	8.8774-14.6000	5.5000-11.6000
Waldo	6.0361-6.9000	6.1491-6.9000	6.1285-6.9000	6.1177-6.9000	6.2170-6.9000

2012	2011	2010	2009	2008
\$0.7367	\$0.7343	\$0.7329	\$0.7310	\$0.7315
0.7913	0.7708	0.7446	0.7331	0.7149
0.8000	0.8000	0.8000	0.8000	0.8000
7.8744	7.8569	7.8463	8.0199	8.0234
9.9132	9.7184	9.4694	9.6479	9.4680
11.1700	11.1700	11.1700	11.5500	11.5500
8.4604	8.4115	8.3720	8.5602	8.6217
30.5185-41.2500	29.3975-40.3600	28.8868-40.3600	28.8305-40.3600	29.1078 - 40.7500
24.7711-47.1300	25.1969-47.5900	24.7549-47.5900	24.6900-47.5900	24.8700 - 47.7700
25.9931-34.7300	25.8117-34.7300	25.9957-34.9500	25.8000-34.8000	23.6500 - 32.6500
23.9772-31.1900	23.9598-31.1900	23.9949-31.1900	23.9624-31.1900	25.9776 - 33.1900
33.6884-45.7800	34.0894-46.1700	34.1747-46.1700	25.6800-37.6800	26.2600 - 38.2600
27.0750-34.5400	27.1659-34.5400	27.1528-34.5400	27.1039-34.5400	20.0000 - 27.4000
25.0012-45.7000	25.8200-46.5200	25.8200-46.5200	25.8200-46.5200	26.9800 - 47.6800
27.7883-38.8900	27.3090-38.4100	27.3461-38.4100	27.3135-38.4100	28.3834 - 43.5000
20.0000-33.7000	20.0000-33.7000	20.0507-33.7000	20.0329-33.7000	20.0000 - 33.7000
8.6883-11.5000	8.6883-11.5000	8.6139-11.5000	7.4829 - 12.5000	7.4809 - 12.5000
9.7965-10.1000	9.7497-10.1000	9.4607-10.1000	9.4419 - 10.1000	9.2571 - 10.1000
12.6070-13.2000	12.6345-13.2000	12.2201-13.2000	12.1802 - 13.2000	12.100 - 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	0.0000	0.0000	0.0000	0.0000
4.2000-4.2000	4.2000-4.2000	4.2000-4.2000	4.2000 - 4.2000	4.2000 - 4.2000
1.5000-1.5000	1.5000-1.5000	1.5000-1.5000	1.5000 - 1.5000	1.5000 - 1.5000
0.00	0.00	0.00	0.00	0.00
2.0000-2.0000	2.0000-2.0000	2.0000-2.0000	2.0000 - 2.0000	2.0000 - 2.0000
3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000 - 3.3000	3.3000 - 3.3000
1.7000-1.7000	0.0000	0.0000	0.0000	0.0000
2.3354-2.4300	2.3356-2.4300	2.3695-2.4300	2.3692 - 2.4300	1.8065 - 3.4000
3.2630-4.0000	3.2614-4.0000	3.1671-4.0000	3.1829 - 4.0000	3.1804 - 4.0000
5.4847-11.6000	5.4765-11.6000	5.3112-11.6000	5.3042 - 11.6000	5.2992 - 11.6000
6.2170-6.9000	6.21734-6.9000	6.0456-6.9000	6.0303 - 6.9000	5.8094 - 6.9000

(continued)

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

	2017	2016	2015	2014	2013
Townships					
Big Island	\$2.636-3.9000	\$2.6929-3.9000	\$2.7132-3.9000	\$2.7124-\$3.9000	\$2.9077-\$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	3.6600-5.2000	3.7801-5.2000	3.8236-5.2000	3.8236-5.2000	4.6157-5.2000
Grand Prairie	3.0899-3.4500	3.1512-3.45000	3.1715-3.4500	3.1709-3.4500	3.3980-3.4500
Green Camp	4.2700-5.4500	3.4378-4.4500	3.4782-4.4500	3.4776-4.4500	3.9752-4.4500
Marion	9.7251-10.0000	9.9339-10.500	9.9269-10.5000	9.9235-10.5000	10.3980-10.5000
Montgomery	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000-1.3000
Pleasant	5.6007-5.8800	5.7675-5.8800	5.7674-5.8800	4.3487-4.5400	4.4599-4.5400
Prospect	3.4491-5.0000	1.7665-2.8000	1.7726-2.8000	1.7725-2.8000	1.8506-2.8000
Richland	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000-1.2000
Salt Rock	5.3572-8.6000	5.6862-8.6000	5.8830-8.6000	5.8770-8.6000	5.0923-6.6000
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	2.4418-2.9000	2.5026-2.9000	2.5205-2.9000	2.5186-2.9000	2.7120-2.9000
Other Units					
Battle Run Fire District	3.4491-5.0000	3.6190-5.000	3.662-5.0000	3.6659-5.0000	4.2056-5.000
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	0.9523-1.000	0.9576-1.0000	0.9612-1.0000	0.9995-1.0000	1.0000-1.0000
Delaware County JVSD	1.5000-1.5000	2.3215-3.2000	2.3311-3.2000	2.4297-3.2000	2.3850-3.2000
First Consolidated Fire District	6.3488-9.0000	6.8556-9.0000	6.8590-9.0000	7.0525-9.0000	8.4501-9.0000
Fort Morrow Fire District	3.4452-5.0000	3.6500-5.0000	3.6671-5.0000	3.8016-5.0000	4.4707-5.0000
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	2.7001-3.7000	2.6981-3.7000	2.8258-3.7000	2.0771-3.7000	2.0763-3.7000
Prospect Joint Park Commission	1.3080-2.2000	1.3626-2.2000	1.3778-2.2000	1.3777-2.2000	1.5723-2.2000
Scioto Valley Fire District	1.5795-5.0000	1.6947-5.0000	1.7297-5.0000	1.7286-5.0000	2.2890-5.0000
Tri-Rivers JVSD	2.0000-4.4000	2.0000-4.4000	1.9997-4.4000	2.0355-4.4000	2.2108-4.4000
Upper Sandusky EVSD Library	0.9982-1.4000	1.0598-1.4000	1.0604-1.4000	1.0568-1.4000	1.3133-1.4000
Vanguard JVSD	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000-1.6000
Waldo Park Commission	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000-1.0000

Source: Marion County Auditor

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

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

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

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

2012	2011	2010	2009	2008
\$2.9074-\$3.9000	\$2.9074-\$3.9000	\$2.9532-\$3.9000	\$3.0012 - \$3.9000	\$3.0114 - \$3.9000
3.3000-3.3000	3.3000-3.3000	3.3000-3.3000	3.3000 - 3.3000	3.3000 - 3.3000
1.7000-1.7000	1.7000-1.7000	1.7000-1.7000	1.7000 - 1.7000	1.7000 - 1.7000
4.6157-5.2000	4.6075-5.2000	3.7000-3.7000	3.3824 - 3.6000	3.3775 - 3.6000
3.3938-3.4500	3.3927-3.4500	3.4500-3.4500	3.1839 - 3.4500	3.1848 - 3.4500
3.9752-4.4500	3.9707-4.4500	4.2720-4.4500	4.1729 - 4.4500	4.1685 - 4.4500
10.3853-10.5000	9.9676-10.5000	9.2951-10.5000	9.2188 - 10.5000	8.9541- 10.4000
1.3000-1.3000	1.3000-1.3000	1.3000-1.3000	1.3000 - 1.3000	1.3000 - 1.3000
4.4599-4.5400	4.5147-4.5400	4.3600-4.5400	4.3548 - 4.5400	3.0211 - 3.2000
1.8495-2.8000	1.8481-2.8000	1.8720-2.8000	1.8717 - 2.8000	1.8800 - 2.8000
1.2000-1.2000	1.2000-1.2000	1.2000-1.2000	1.2000 - 1.2000	1.2000 - 1.2000
5.0933-6.6000	5.0923-6.6000	4.5026-5.1000	4.5003 - 5.1000	4.4823 - 5.1000
2.1000-2.1000	2.1000-2.1000	2.1000-2.1000	2.1000 - 2.1000	2.1000 - 2.1000
2.4000-2.4000	2.4000-2.4000	2.4000-2.4000	2.4000 - 2.4000	2.4000 - 2.4000
2.7120-2.9000	2.7109-2.9000	2.7808-2.9000	2.7447 - 2.9000	2.7447 - 2.9000
4.1512-5.0000	4.1715-5.000	4.1701-5.0000	3.6341 - 5.0000	3.6341 - 5.0000
0.3000-0.3000	0.3000-0.3000	1.0500-1.0500	1.0500 - 1.0500	1.0500 - 1.0500
1.0000-1.0000	0.9929-1.0000	1.0278-1.0300	0.0400 - 0.0400	0.0600 - 0.0600
2.3580-3.2000	2.2890-3.2000	2.2909-3.2000	2.2857 - 3.2000	2.2797 - 3.2000
6.7881-8.0000	6.8583-8.0000	7.5169-8.0000	6.5007 - 7.0000	5.2822 - 6.0000
4.4690-5.0000	4.5313-5.0000	4.7375-5.0000	4.7362 - 5.0000	1.8106 - 2.0000
0.1000-0.1000	0.1000-0.1000	0.1000-0.1000	0.1000 - 0.1000	0.1000 - 0.1000
2.0319-3.7000	2.0047-3.7000	2.0000-3.7000	2.0000 - 4.7000	2.0196 - 4.7000
1.5694-2.2000	1.5661-2.2000	1.6255-2.2000	1.6248 - 2.2000	1.6454 - 2.2000
2.2881-5.0000	2.2870-5.0000	2.6677-5.0000	2.6647 - 5.0000	2.6912 - 5.0000
2.2063-4.4000	2.2037-4.4000	2.2320-4.4000	2.2223 - 4.4000	2.2529 - 4.4000
1.3141-1.4000	1.3170-1.4000	1.3999-1.4000	0.0000	0.0000
1.6000-1.6000	1.6000-1.6000	1.6000-1.6000	1.6000 - 1.6000	1.6000 - 1.6000
1.0000-1.0000	1.0000-1.0000	1.0000-1.0000	1.0000 - 1.0000	1.0000 - 1.0000

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

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2017	\$9,413,056	\$9,068,115	96.34%	\$764,477	\$1,644,024	\$2,408,501	25.59%
2016	9,284,733	8,857,013	95.39	840,978	1,650,301	2,491,279	26.83
2015	9,089,031	8,813,557	96.97	744,045	1,319,514	2,063,559	22.70
2014	9,034,056	8,764,103	97.01	759,576	1,028,509	1,788,085	19.79
2013	8,959,797	8,434,463	94.14	958,741	1,084,724	2,043,465	22.81
2012	8,669,885	8,334,506	96.13	741,093	777,039	1,518,132	17.51
2011	8,616,128	8,305,212	96.39	716,967	465,786	1,182,753	13.73
2010	8,632,410	8,262,572	95.72	776,432	\$95,406	871,838	10.10
2009	8,598,457	8,648,232	100.58	358,997	502,000	860,997	10.01
2008	8,705,636	8,599,951	98.79	510,917	40,858	551,775	6.34

Source: Marion County Auditor

(1) State reimbursement of rollback and homestead exemptions are included.

The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Marion County, Ohio
Property Tax Levies and Collections
Tangible Personal Property Taxes
Last Ten Years

Year	Current Tax Levy (1)	Total Tax Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies	Percent of Delinquencies to Current Tax Levy
2017	\$0	\$0	0.00%	\$0	\$856	\$856	0.00%
2016	0	0	0.00	0	3,448	3,448	0.00
2015	0	242	0.00	0	10,269	10,269	0.00
2014	0	3,391	0.00	0	12,906	12,906	0.00
2013	0	16,083	0.00	0	47,898	47,898	0.00
2012	0	480	0.00	0	6,227	6,227	0.00
2011	0	7,910	0.00	0	6,707	6,707	0.00
2010	13,311	20,086	150.90	1,204	3,859	5,063	38.04
2009	49,888	69,293	138.90	11,837	4,467	16,304	32.68
2008	567,694	534,377	94.13	35,709	0	35,709	6.29

Source: Marion County Auditor

(1) Collection of tangible personal property tax ended in 2010, except collection of any delinquent taxes. The \$10,000 personal property exemption is included.

The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

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Marion County, Ohio
Principal Property Taxpayers
Current Year and Nine Years Ago

	2017		Percent of Total		2008		Percent of Total	
	Total Assessed Value	Rank	County Assessed Value		Taxable Assessed Value	Rank	County Assessed Value	
Aqua Ohio, Inc.	\$33,909,770	1	2.87%		\$27,026,250	1	2.55%	
Ohio Edison	26,904,411	2	2.27		17,762,990	2	1.69	
Ohio Health Marion General Hospital	23,842,000	3	2.02					
American Transmission	12,180,390	4	1.03		3,175,860	10	0.30	
Whirlpool Corporation	11,696,400	5	0.99		14,825,270	3	1.40	
Devries Dairy LLC	11,208,171	6	0.95					
Innovation Drive LLC	10,280,971	7	0.87					
GP2 LLC	9,186,114	8	0.77					
Ohio Power Company	8,652,951	9	0.73		4,045,520	5	0.38	
Dofasco Marion, Inc.	8,022,914	10	0.68					
Nucor Steel					6,319,360	4	0.60	
Cabot Northpark Southland					3,824,860	6	0.36	
RG Marion Ltd.					3,486,270	7	0.33	
Clinic Investment					3,334,180	8	0.31	
General Mills					3,322,940	9	0.31	
Total Principal Taxpayers	155,884,092		13.18		87,123,500		8.23	
All Other Taxpayers	1,026,472,348		86.82		971,698,202		91.77	
Total County Assessed Value	<u>\$1,182,356,440</u>		<u>100.00%</u>		<u>\$1,058,821,702</u>		<u>100.00%</u>	

Source: Marion County Auditor

Marion County, Ohio
Taxable Sales by Type
Last Ten Years

Category	2017	2016	2015	2014	2013
Sales Tax Payments	\$2,561,996	\$2,414,122	\$2,452,040	\$2,188,260	\$1,577,913
Direct Pay Tax Return Payments	975,719	1,534,156	1,606,073	1,235,840	616,557
Seller's Use Tax Return Payments	1,273,287	1,209,848	1,136,673	970,032	627,672
Consumer's Use Tax Return Payments	211,553	320,822	276,441	280,609	221,158
Motor Vehicle Tax Payments	1,827,466	1,660,187	1,823,077	1,450,117	1,071,422
Watercraft and Outboard Motors	23,618	15,446	17,425	12,404	10,598
Department of Liquor Control	40,047	40,774	37,274	31,450	21,715
Sales Tax on Motor Vehicle Fuel Refunds	3,361	3,641	4,545	6,921	2,836
Sales/Use Tax Voluntary Payments	4,191	5,508	3,629	2,713	6,818
Statewide Master Numbers	5,300,441	5,208,934	5,210,325	4,650,568	3,333,025
Sales/Use Tax Assessments Payments	139,814	69,384	126,252	145,392	35,720
Streamlined Sales Tax Payments	18,509	11,545	9,583	4,064	2,457
Use Tax Amnesty Payments	2,812	245	357	41,783	7,131
Administrative Rotary Fund Fee	(123,609)	(124,232)	(126,558)	(109,174)	(74,894)
Sales/Use Tax Refunds Approved	(21,957)	(71,410)	(47,889)	(102,734)	(45,552)
Destination Sourcing Adjustment	0	0	0	0	0
Total	\$12,237,248	\$12,298,970	\$12,529,247	\$10,808,245	\$7,414,576
Sales Tax Rate	1.50%	1.50%	1.5% (3)	1% (2)	1.5% (1)

Source: Ohio Department of Taxation

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

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

(1) Effective October 1, 2011, the County's sales tax rate increased from 1 percent to 1.5 percent.

(2) Effective April 1, 2012, the County's sales tax rate decreased from 1.5 percent to 1 percent.

(3) Effective April 1, 2014, the County's sales tax rate increased from 1 percent to 1.5 percent.

2012	2011	2010	2009	2008
\$1,710,572	\$1,597,026	\$1,521,776	\$1,548,635	\$1,797,616
761,680	604,991	609,803	198,344	132,900
742,245	736,195	512,645	507,036	571,590
347,913	308,278	153,045	173,568	212,290
1,152,032	1,126,145	841,241	806,373	906,249
13,516	9,804	9,576	8,460	10,325
23,582	22,925	19,021	18,661	19,031
3,727	1,358	3,019	1,777	4,281
4,055	3,506	2,610	3,770	4,175
3,755,270	3,687,886	3,038,295	3,032,441	3,190,062
36,575	43,301	34,560	32,154	55,026
2,585	2,447	1,377	1,090	1,207
22,271	1,657	0	0	0
(85,241)	(79,890)	(65,774)	(63,055)	(68,853)
(51,891)	(156,517)	(169,572)	(26,809)	(19,477)
0	0	0	0	(1,963)
<u>\$8,438,891</u>	<u>\$7,909,112</u>	<u>\$6,511,622</u>	<u>\$6,242,445</u>	<u>\$6,814,459</u>
1.00%	1.00%	1.00%	1.00%	1.00%

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

Year	Governmental Activities				Business-Type Activity	
	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	Ohio Public Works Commission Loans	General Obligation Bonds	Ohio Public Works Commission Loans
2017	\$0	\$9,670,603	\$0	\$78,447	\$1,161,737	\$196,333
2016	0	16,246,874	0	84,258	2,591,639	155,696
2015	0	10,736,582	0	90,069	1,415,000	152,714
2014	0	11,223,733	0	95,879	1,540,000	108,137
2013	0	11,710,884	0	101,690	1,660,000	170,567
2012	3,590,000	8,668,035	0	107,501	1,780,000	212,189
2011	3,725,000	9,025,187	0	113,312	1,895,000	232,999
2010	3,857,000	8,985,056	0	116,217	2,005,000	295,430
2009	3,960,000	8,106,638	0	16,477	2,110,000	316,239
2008	4,075,000	8,531,456	36,722	32,954	2,210,000	357,860

Source: Marion County Auditor

See Schedule S33 for population and personal income.

Total Primary Government	Per Capita	Percentage of Personal Income
\$11,107,120	\$170.97	0.51%
19,078,467	293.08	0.89
12,394,365	189.65	0.57
12,967,749	197.32	0.58
13,643,141	207.01	0.61
14,357,725	216.76	0.65
14,991,498	228.34	0.71
15,258,703	229.45	0.75
14,509,354	220.99	0.72
15,243,992	229.07	0.75

Marion County
Legal Debt Margin
Last Ten Years

	2017	2016	2015	2014	2013
Assessed Value of County	\$1,182,356,440	\$1,129,486,840	\$1,119,151,770	\$1,120,237,120	\$1,025,270,540
Voted Debt Limitation	\$28,058,911	\$26,737,171	\$26,478,794	\$26,505,928	\$24,131,764
Total Outstanding Debt					
Bond Anticipation Notes	0	0	0	0	0
General Obligation Bonds	10,260,000	18,195,000	12,125,000	12,735,000	13,340,000
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	274,780	239,954	242,783	204,016	272,258
Total Outstanding Debt	10,534,780	18,434,954	12,367,783	12,939,016	13,612,258
Exemptions					
Bond Anticipation Notes	0	0	0	0	0
Marion-Hardin Correctional Center General Obligation Bonds	1,825,000	4,120,000	2,295,000	2,455,000	2,615,000
General Obligation Bonds Paid by Enterprise Funds	1,085,000	2,505,000	1,415,000	1,540,000	1,660,000
General Obligation Bonds Paid by Tax Incentive Financing Revenues	2,145,000	2,240,000	2,335,000	2,430,000	2,525,000
Special Assessment Bonds	0	0	0	0	0
Ohio Public Works Commission Loans	274,780	239,954	242,783	204,016	272,258
Total Exemptions	5,329,780	9,104,954	6,287,783	6,629,016	7,072,258
Net Indebtedness	5,205,000	9,330,000	6,080,000	6,310,000	6,540,000
Amount Available in Debt Service Fund	45,752	6,015,767	28,790	14,745	264
Total Net Debt Applicable to Debt Limit	5,159,248	3,314,233	6,051,210	6,295,255	6,539,736
Total Voted Legal Debt Margin	\$22,899,663	\$23,422,938	\$20,427,584	\$20,210,673	\$17,592,028
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	81.61%	87.60%	77.15%	76.25%	72.90%
Unvoted Debt Limitation	\$11,823,564	\$11,294,868	\$11,191,518	\$11,202,371	\$10,252,705
Total Unvoted Legal Debt Margin	\$6,664,316	\$7,980,635	\$5,140,308	\$4,907,116	\$3,712,969
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	56.36%	70.66%	45.93%	43.80%	36.21%

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.

2012	2011	2010	2009	2008
\$1,022,733,310	\$1,025,272,240	\$1,030,750,780	\$1,028,265,855	\$1,058,821,702
\$24,068,333	\$24,131,806	\$24,268,770	\$24,206,646	\$24,970,543
3,590,000	3,725,000	3,857,000	3,960,000	4,075,000
10,415,000	10,885,000	11,325,000	10,570,000	11,113,237
0	0	0	0	36,763
319,690	346,311	411,647	332,716	390,814
14,324,690	14,956,311	15,593,647	14,862,716	15,615,814
2,690,000	2,825,000	2,957,000	3,060,000	3,175,000
2,765,000	2,910,000	3,045,000	3,175,000	3,300,000
1,780,000	1,895,000	2,005,000	2,110,000	2,210,000
0	0	0	0	0
0	0	0	0	36,763
319,690	346,311	411,647	332,716	390,814
7,554,690	7,976,311	8,418,647	8,677,716	9,112,577
6,770,000	6,980,000	7,175,000	6,185,000	6,503,237
40,824	0	16,622	638,846	378,193
6,729,176	6,980,000	7,158,378	5,546,154	6,125,044
\$17,339,157	\$17,151,806	\$17,110,392	\$18,660,492	\$18,845,499
72.04%	71.08%	70.50%	77.09%	75.47%
\$10,227,333	\$10,252,722	\$10,307,508	\$10,282,659	\$10,588,217
\$3,498,157	\$3,272,722	\$3,149,130	\$4,736,505	\$4,463,173
34.20%	31.92%	30.55%	46.06%	42.15%

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
2017	\$10,832,340	0.34%	\$166.74
2016	18,838,513	0.61	289.40
2015	12,151,582	0.40	185.93
2014	12,763,733	0.42	194.21
2013	13,370,884	0.48	202.88
2012	10,448,035	0.37	157.73
2011	10,920,187	0.39	166.33
2010	10,990,056	0.39	165.26
2009	10,216,638	0.36	155.61
2008	10,741,456	0.31	161.41

Source: Marion County Auditor

See Schedule S15 for estimated actual value.

See Schedule S33 for population.

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

Marion County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2017	64,967	\$2,188,608,296	\$33,688	5.1
2016	65,096	2,143,936,760	32,935	5.0
2015	65,355	2,187,693,270	33,474	5.1
2014	65,720	2,199,911,280	33,474	5.4
2013	65,905	2,261,595,980	34,316	7.1
2012	66,238	2,224,139,564	33,578	7.2
2011	65,655	2,112,712,245	32,179	8.4
2010	66,501	2,034,664,596	30,596	10.2
2009	65,655	2,012,588,370	30,654	11.2
2008	66,546	2,033,113,392	30,552	7.0

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	2017			2008		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,665	1	10.02%	2,800	1	9.18%
Ohio Health Marion General Hospital	1,389	2	5.22	972	2	3.18
Marion City School District	769	3	2.89	790	3	2.59
Andersen/Silverline Windows	600	4	2.26	640	4	2.10
Marion County Government	554	5	2.08	621	5	2.04
Marion Correctional Institution	446	6	1.68	458	8	1.50
Ohio Health Marion Area Physicians	432	7	1.63			
Wyandot, Inc.	410	8	1.54	425	9	1.39
North Central Correctional Institution	365	9	1.37	491	7	1.61
Graphic Packaging International, Inc.	354	10	1.33			
Verizon North				597	6	1.96
Nucor Steel				405	10	1.33
Total	7,984		30.02%	8,199		26.88%
 Total Employment Within Marion County	 26,600			 30,500		

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

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

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

<u>2010</u>	<u>2009</u>	<u>2008</u>
58.0	58.0	61.0
48.0	45.0	42.0
33.0	32.0	39.0
73.0	70.0	73.0
34.0	34.0	33.0
72.0	71.0	68.0
3.0	3.0	3.0
33.0	35.0	44.0
60.0	63.0	68.0
13.0	15.0	15.0
8.0	9.0	8.0
8.0	8.0	8.0
97.0	80.0	89.0
<u>540.0</u>	<u>523.0</u>	<u>551.0</u>

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

	2017	2016	2015	2014	2013
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,363	989	1,223	1,129	1,262
Number of Exempt Conveyances	1,008	1,218	1,128	1,070	1,064
Number of Real Estate Transfers	2,371	2,207	2,351	2,199	2,326
Board of Elections					
Number of Registered Voters	39,757	39,530	38,252	39,586	39,198
Number of Voters Last General Election	12,183	26,885	18,501	16,201	11,320
Percent of Registered Voters Voting	30.64	68.01	48.37	40.93	28.88
Recorder					
Number of Deeds Filed	2,176	2,022	2,135	2,038	2,165
Number of Mortgages Filed	1,743	1,657	1,569	1,446	1,872
Judicial					
Common Pleas Court					
Number of New Filings	659	649	720	633	758
Number of Terminations	670	773	760	860	835
Criminal Cases					
Number of New Filings	1,442	1,448	715	536	588
Number of Terminations	1,541	1,158	706	821	786
Family Court					
Domestic Violence Civil Protection Orders					
Number of New Filings	99	98	79	96	82
Number of Terminations	102	95	74	107	78
Juvenile/Family Court					
Delinquent/Unruly/Truancy Cases					
Number of New Filings	569	398	464	561	705
Number of Terminations	575	491	607	717	893
Traffic Cases					
Number of New Filings	327	363	342	322	289
Number of Terminations	316	372	329	319	304
Public Safety					
Sheriff					
Incidents Reported	26,408	55,029	30,935	33,128	36,111
Citations Issued	603	452	244	421	273
Papers Served	3,179	3,624	4,020	2,225	5,794
Transport Hours	1,206	1,124	947	420	416
Court Security Hours	0	0	0	0	0
Public Works					
Engineer					
Roads Resurfaced	28.51	30.52	23.05	9.49	8.01
Bridges Replaced	6	4	4	2	4
Culverts Built	5	2	7	10	9

2012	2011	2010	2009	2008
1,100	1,138	1,180	1,145	1,254
945	974	919	973	1,038
2,045	2,112	2,099	2,118	2,292
42,218	41,653	41,017	40,064	42,436
27,622	19,918	20,432	19,263	29,093
65.43	47.82	49.81	48.08	68.56
1,953	2,328	2,250	2,208	2,557
1,657	1,625	1,601	1,737	2,066
834	916	1,943	2,714	2,688
1,109	1,176	1,243	1,244	1,235
610	664	719	608	538
871	796	690	634	546
82	93	91	80	110
95	81	86	100	106
848	1,372	1,937	1,627	1,417
882	1,373	1,762	1,361	1,794
358	355	485	458	481
381	346	442	482	562
33,219	32,716	30,859	36,601	42,071
216	466	612	732	1,077
4,535	5,616	6,978	7,128	8,015
233	67	305	290	335
0	4,160	4,000	4,000	4,000
8.07	34.07	9.16	28.37	64.32
5	4	7	3	5
5	13	31	6	13

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Health					
Dog and Kennel					
Number of Dog Licenses Sold	8,350	8,324	8,647	9,156	9,083
Number of Kennel Licenses Sold	86	102	93	313	214
Developmental Disabilities					
Students Enrolled at Marca					
Early Intervention Program	89	102	87	97	83
Preschool	184	55	60	46	51
Consumers Employed at Marca Industries	157	100	160	163	167
Sewer District					
New Residential Connections	4	5	3	3	6
New Commercial (Multi Family) Connections	2	3	1	2	2
Number of Treatment Plants	8	8	8	7	7
Number of Pumping Stations	8	8	8	8	8

Source: Marion County Departments

2012	2011	2010	2009	2008
9,461	9,834	9,638	9,819	9,993
187	207	285	256	253
55	74	33	35	34
45	45	47	41	40
137	120	160	157	156
3	26	4	2	8
2	1	0	1	3
7	7	7	7	7
8	8	6	6	6

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</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	2	2	2	2	2
Administrative Office Space (sq. ft.)	13,984	13,984	13,984	13,984	13,984
Probate Court					
Administrative Office Space (sq. ft.)	1,028	1,028	1,028	1,028	1,028
Number of Court Rooms	1	1	1	1	1
Juvenile Court/Family Court					
Administrative Office Space (sq. ft.)	15,536	15,536	15,536	15,536	15,536
Number of Court Rooms	2	2	3	3	3
Clerk of Courts					
Administrative Office Space (sq. ft.)	3,705	3,705	3,705	4,022	4,022
Law Library					
Administrative Office Space (sq. ft.)	3,192	3,192	3,192	3,192	3,192
Public Safety					
Sheriff					
Number of Patrol Vehicles	32	31	29	31	33
Administrative Office Space (sq. ft.)	10,000	10,000	10,000	10,000	10,000
Adult Probation					
Administrative Office Space (sq. ft.)	9,037	9,037	13,534	9,512	9,512
Number of Vehicles	5	5	5	4	4
Public Works					
Engineer					
Administrative Office Space (sq. ft.)	3,724	3,724	3,724	3,724	3,724
Centerline Miles of Roads	385	385	384	389	384
Number of Bridges	277	278	277	284	278
Number of Culverts	1451	1451	1450	1446	1437
Number of Traffic Signals	5	4	4	4	5
Number of Storm Drainage (feet)	151,540	150,052	148,406	141,350	139,382
Number of Vehicles	47	46	44	45	46
Sewer District					
Administrative Office Space (sq. ft.)	1,728	1,728	1,728	1,728	1,728
Miles of Sewer Lines	51.00	51.00	51.00	50.60	50.30

2012	2011	2010	2009	2008
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
4	4	4	4	4
13,984	13,984	13,984	13,984	13,984
1,028	1,028	1,028	1,028	N/A
1	1	1	1	N/A
15,536	15,536	15,536	N/A	N/A
4	4	4	N/A	N/A
4,022	4,022	4,022	4,022	4,022
3,192	3,192	3,192	3,192	3,192
30	32	32	32	32
10,000	10,000	10,000	10,000	10,000
9,512	9,512	9,512	9,512	9,512
6	6	6	6	6
3,724	3,724	3,724	3,724	3,724
384	391	387	390	391
278	278	277	274	274
1435	1446	1440	1417	1417
5	4	4	4	4
137,668	135,452	133,626	126,243	124,021
41	41	39	38	39
1,728	1,728	1,728	1,728	1,728
50.30	50.60	50.20	50.20	50.10

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Health					
Dog & Kennel					
Administrative Office Space (sq. ft.)	3,520	3,520	3,520	3,520	3,520
Development Disabilities					
Number of Buildings	7	7	7	7	7
Administrative Office Space (sq. ft.)	5,549	4,938	4,938	4,938	4,938
Human Services					
Jobs and Family Services/Child Support Enforcement Agency					
Administrative Office Space (sq. ft.)	31,272	31,272	31,272	31,272	31,272
Veteran Services					
Administrative Office Space (sq. ft.)	230	230	230	230	230

Source: Various County Departments

N/A Not Available

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
3,520	3,520	3,520	3,520	3,520
7	7	7	7	7
4,275	4,275	4,275	4,275	4,275
31,272	31,272	31,272	31,272	31,272
230	230	230	230	230

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Dave Yost • Auditor of State

MARION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 25, 2018