

UNION COUNTY, OHIO



Comprehensive Annual Financial Report

For Fiscal Year Ended December 31, 2019

UNION COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019

PREPARED BY:

ANDREA L. WEAVER, COUNTY AUDITOR

*233 WEST 6TH STREET
MARYSVILLE, OHIO 43040*

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UNION COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019

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INTRODUCTORY SECTION

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June 30, 2020

Citizens of Union County, Ohio
Union County Commissioners

It is my pleasure to present Union County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019. State law requires that every general-purpose local government publish a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year just ended.

The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. This report reflects the financial data that will enable the citizens of Union County (the "County") to gain a true understanding of Union County finances.

This CAFR conforms to accounting standards generally accepted in the United States of America (GAAP) as set forth by the Government 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 the County.

As part of the preparation of the CAFR, the County subjects its financial statements to an annual audit. The annual audit serves to strengthen the County's accounting, internal controls, and budgetary controls. The Auditor of State's Office completed the audit and has issued an unmodified opinion on the County's financial statements for the year ended December 31, 2019. The independent auditor's report is located on page 1 at the front of the financial section of this report.

In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet requirements of the Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). United States of America generally accepted auditing standards and the standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement.

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.

Profile of the Government:

Formed on April 1, 1820, from portions of Delaware, Franklin, Madison, and Logan Counties together with a part of the old Indian Territory, Union County contains 277,760 acres lying in a nearly central position in the State of Ohio. Through the effort of Colonel James Curry, then a member of the State legislature, an act was passed January 10, 1820, entitled, "An act to erect the county of Union". The formation of fourteen townships and the selection of Marysville as the County Seat followed on May 15, 1821. A portion of the City of Dublin that is now wholly in a fifteenth township and five other municipalities are within the 434 square miles of the County that contained 52,300 people as of the 2010 census. The first census taken in 1830 revealed 3,192 settlers.

The County provides for its citizens with the powers conferred upon it by Ohio statutes. The elected three-member Board of County Commissioners functions as both the legislative and executive branches. Each Commissioner serves a term of four years. Other officials elected by the voters of Union County that manage various segments of the County's operations are the Auditor, who serves as the chief fiscal officer, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, a Common Pleas Court Judge and a Probate/Juvenile Court Judge.

The County's reporting entity has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity" as amended by GASB Statement 39, "Determining Whether Certain Organizations are Component Units" and GASB Statement 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34". The financial statements in this report include the primary government, which is composed of all funds, agencies, boards, and commissions that make up the County's legal entity and the component units, which are legally separate organizations and are either financially dependent on the County or for which the County is financially accountable. The Union County Airport Authority and U-Co Industries have been included in the reporting entity as discretely presented component units.

The County Auditor serves as fiscal officer and the County Treasurer as the custodian of funds. The County is not financially accountable for the Union County General Health District, the Union County Soil and Water Conservation District, the Union County Family and Children First Council, the Union County Joint Recreation District, the Central Ohio Youth Center, the Probation Improvement Program, the Logan, Union and Champaign Regional Planning Commission and the Union County Council of Governments. The activities of these organizations are reflected as custodial funds within the basic financial statements. The County is associated with certain organizations that are defined as jointly governed organizations, joint ventures, and a group purchasing pool. A further discussion of these organizations is provided in Note 2, to the basic financial statements.

A complete discussion of the County's reporting entity is provided in Note 2 to the basic financial statements.

Information Useful in Assessing Union County's Economic Condition:

Local Economy:

Union County continues to be primarily an agricultural community, with 217,604 acres of its 277,760 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2019 decreased less than 1% from 2018.

Unemployment rates in Union County increased at an average annual rate of 4.0% during 2019. This rate continues to remain below the overall state, which was 4.1% and above the nationwide rate of 3.6% for 2019.

During 2019, Union County issued 1,228 residential permits for an estimated construction value of \$148 million. There were 403 commercial building permits issued at an estimated construction value of \$165 million.

In December 2017, Union County became part of the NW 33 Innovation Corridor Council of Governments (COG), which was established to oversee and manage development of the NW 33 Corridor. The NW 33 Innovation Corridor is located between Dublin, Ohio and East Liberty, Ohio and serves as a regional center of industry. The COG's purpose is to review, evaluate and make recommendations relative to the planning, programming, location, financing and scheduling of public facility projects within the region that affects the development of the US-33 Corridor area. The COG was awarded a \$5.9 million grant by the U.S. Department of Transportation (USDOT) for the advancement of the Corridor. The grant will provide funding for Dedicated Short Range Communications along the corridor for connected vehicle and autonomous vehicle testing and research. Funding was also received from the members and the State of Ohio. The project began in 2018 with the installation of redundant fiber cable and DSRC transmitters. Government and private fleet vehicles will be retrofitted with equipment to communicate with the corridor and each other. Once all the pieces are in place, testing will begin.

In conjunction with the Innovation Corridor, in January 2017, the State of Ohio and The Ohio State University announced \$45 Million in funds would be used for a new 540-acre Smart Mobility Advanced Research and Test Center, as an expansion of an existing 4,500-acre Transportation Research Center (TRC). Automated vehicles and related technology will be tested at the center in a closed and secure real-world setting before they get deployed on public roads. This project will be completed in 3 Phases.

In 2016, the City of Marysville Purchased 206 acres between Route 33 and Industrial Parkway and created the Innovation Park. The park is a master-planned industrial development with flexible building options and lot layouts. The site offers convenient access to Ohio's 33 Smart Mobility Corridor, Interstates 270, 70 and 71 and points throughout Central Ohio. The park was created to attract primarily research and development or advanced-manufacturing companies. The City of Marysville is in the process of finalizing the first potential project within the park. The Columbus-based Elford Development Company is set to secure an initial development site.

In 2017, the County purchased the Richwood Bank building on West 5th St. in anticipation of further growth. Renovation and expansion of the old Richwood Bank building began in 2019 with renovation of the current Justice Center to follow thereafter.

Memorial Health broke ground in March 2018 for its \$50 Million Memorial 2020 project. Memorial 2020 involves construction of two buildings, both an inpatient pavilion and an outpatient pavilion on the main campus in Marysville. Memorial 2020 will replace all existing rooms, except those in Obstetrics and the Nursery, with 36 brand-new, multi-purpose patient rooms. Funding for the expansion and renovation project has been secured from a variety of sources, including existing cash, bonds and bank financing, in addition to donations received during the Memorial 2020 Capital Campaign.

Long-term Planning:

Union County's participation in numerous collaborative efforts in and around central Ohio, is vital as Union County continues to be one of the fastest growing counties in Ohio. Recognizing this, the County Commissioners have adopted a philosophy whereby growth will pay for growth. Therefore, as development occurs in the unincorporated areas of the County, much of the financial burden associated with infrastructure will be borne by the development and the residents that directly benefit. It is not anticipated that infrastructure costs will be borne by the County general fund.

With that said, the Commissioners do anticipate the need to continue to expand services as the County grows with services funded by user fees, the sales tax and incremental increases in the County real estate taxes.

Financial Information:

Accounting System. Union County's accounting system is maintained on a "fund" basis. Each fund is a distinct self-balancing entity. The basis of accounting and the various funds utilized by Union County are fully described in Note 2 to the basic financial statements. Local financial policies did not have a significant impact on the current period's financial statements.

Internal Controls. In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits to be derived from their implementation.

Budgetary Controls. According to the Ohio Revised Code, the County Commissioners may adopt a temporary appropriation measure on or about January 1. A permanent annual budget must be passed by April 1. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. The County Auditor's office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. As purchase orders and vouchers are received, the amounts are encumbered to ensure the availability of funds. No expenditures may take place without the County Auditor certifying that funds are available or are in the process of being collected. The County uses a fully automated accounting system to ensure that financial statements are both accurate and reliable. Further discussion of the budgetary accounting system and its controls may be found in Note 2 to the basic financial statements.

Financial Condition. This is the seventeenth year the County has prepared financial statements following GASB Statement 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." GASB 34 created the following basic financial statements for reporting on the County's financial activities:

Government-wide financial statements: These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those county activities that are governmental and those that are considered business-like.

Fund financial statements: These statements present information for individual major funds rather than by fund type. All non-major funds are combined. Governmental funds use the modified accrual basis of accounting and include reconciliation to the governmental activities accrual information presented in the government wide financial statements. Proprietary funds use the accrual basis of accounting.

Statement of budgetary comparisons: These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances.

Debt Administration:

Use of debt continues to be used to finance major projects in Union County. A complete discussion of debt and other long-term obligations is provided in Note 12 to the basic financial statements.

Awards and Acknowledgements:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2018. This was the twenty-second consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of the 2019 CAFR would not have been possible without the cooperation and assistance of my office staff. The guidance provided by the firm of Julian & Grube, Inc. is also acknowledged for their assistance in the compilation of this CAFR. Finally, credit also must be given to all of the department heads, the Union County Engineer's Office, and the staff of the Union County Chamber of Commerce for providing us with valuable information and statistical data.

Respectfully submitted,



Andrea L. Weaver
Union County Auditor



Government Finance Officers Association

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

Presented to

**Union County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrill

Executive Director/CEO

UNION COUNTY, OHIO

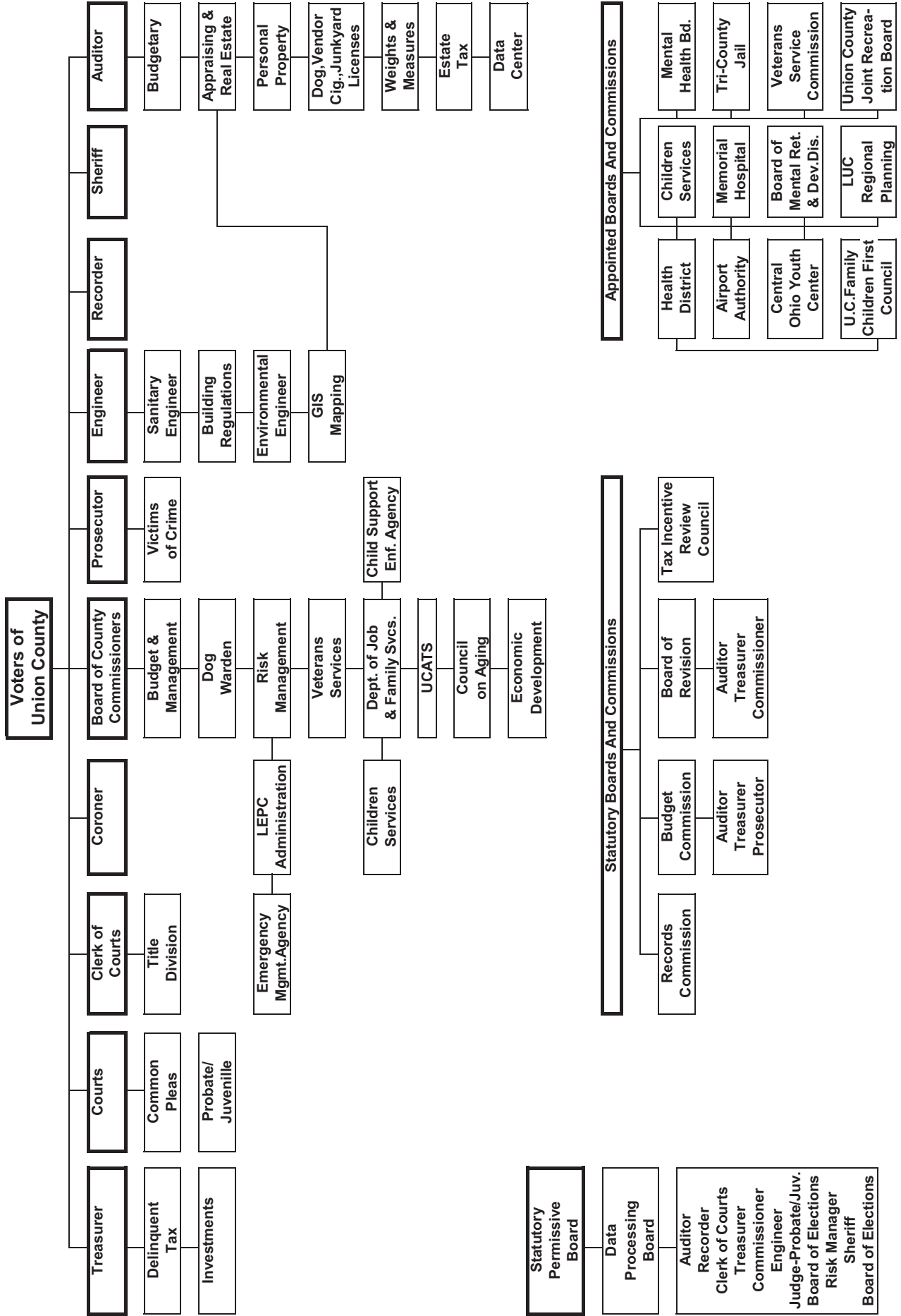
PRINCIPAL OFFICIALS

DECEMBER 31, 2019

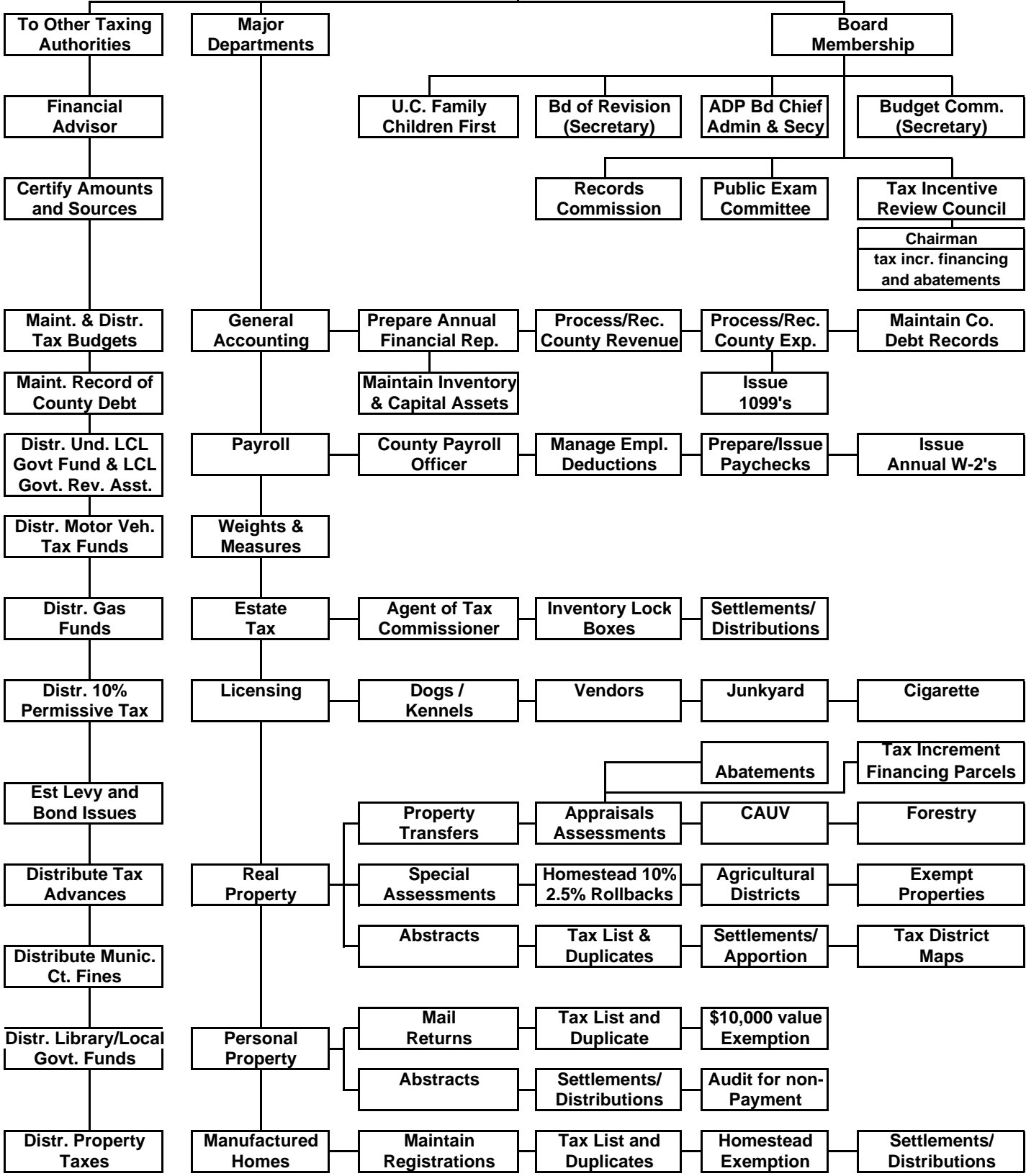
ELECTED OFFICIALS

Commissioner.....	Steve A. Stolte
Commissioner.....	Christiane S. Schmenk
Commissioner.....	Charles A. Hall
Auditor.....	Andrea L. Weaver
Treasurer.....	Andrew J. Smarra
Prosecuting Attorney.....	David W. Phillips
Common Pleas Judge.....	Don W. Fraser
Probate and Juvenile Judge.....	Charlotte C. Eufinger
Clerk of Courts.....	Teresa L. Nickle
Coroner.....	David T. Applegate, MD
Sheriff.....	M. James Patton
Recorder.....	Teresa L. Markham
Engineer.....	Jeff A. Stauch

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ANDREA L. WEAVER, UNION COUNTY AUDITOR

FINANCIAL SECTION

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OHIO AUDITOR OF STATE KEITH FABER



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CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Union County
233 West Sixth Street
Marysville, Ohio 43040

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, the discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio (the County), as of and for the year ended December 31, 2019, 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 did not audit the financial statements of the Memorial Hospital of Union County, which is both a major fund and 95 percent, 88 percent, and 98 percent, respectively, of the assets, net position, and revenues of business-type activities. We also did not audit the financial statements of U-Co Industries Inc., one of the County's discretely presented component units. Those statements were audited by other auditors whose reports has been furnished to us, and our opinion, insofar as it relates to the amount included for the Memorial Hospital of Union County and U-Co Industries Inc., is based solely on the reports of other auditors. 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. The other auditors audited the financial statements of U-Co Industries Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio, as of December 31, 2019, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and County Board of Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 3 to the financial statements, during 2019, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*.

Additionally, as discussed in Note 27 to the financial statements the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

We did not modify our opinion regarding these matters.

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*, *Schedules for infrastructure assets accounted for using the modified approach*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors 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.

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

Supplementary and Other Information

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 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 30, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

June 30, 2020

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UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

The management's discussion and analysis of Union County's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2019. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2019 are as follows:

- The total net position of the County increased \$1,360,404. Net position of governmental activities increased \$3,599,002, which represents a 3.28% increase from 2018's restated net position. Net position of business-type activities decreased \$2,238,598 or 3.09% from 2018's net position.
- General revenues accounted for \$39,468,167 or 53.39% of total governmental activities revenue. Program specific revenues accounted for \$34,456,286 or 46.61% of total governmental activities revenue.
- The County had \$70,325,451 in expenses related to governmental activities; \$34,456,286 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$39,468,167 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$39,920,623 in 2019. The general fund had expenditures and other financing uses of \$37,785,274 in 2019. The net change in fund balance was an increase of \$2,138,408 or 22.04% from 2018 to 2019.
- The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$10,966,772 in 2019. The Board of DD fund had expenditures of \$10,593,737 in 2019. The net change in fund balance was an increase of \$376,914 or 2.79% from 2018 to 2019.
- Net position for the business-type activities, which are made up of the sewer district, building and development and the Union County Memorial Hospital, decreased in 2019 by \$2,238,598 or 3.09% from last year's net position.
- In the general fund, the actual revenues and other financing sources came in \$2,239,042 greater than the final budget and actual expenditures and other financing uses were \$2,257,038 less than the amount in the final budget. These variances are a result of the County's conservative budgeting process.

Using the Basic Financial Statements (BFS)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The statement of net position and statement of activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column. The County's governmental major funds are the general fund and the board of DD fund.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position and the statement of activities answer the question, "How did we do financially during 2019?" These statements include *all assets, deferred outflows, liabilities, deferred inflows, revenues and expenses* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net position and changes in net position. This change in net position is important because it tells the reader that, for the County as a whole, the financial position of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions, and other factors.

In the statement of net position and the statement of activities, the County is divided into two distinct kinds of activities:

Governmental activities - most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-type activities - these services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided.

The County's statement of net position and statement of activities can be found on pages 20-23 of this report.

Reporting the County's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds.

The County's major governmental funds are the general fund and the board of DD fund. The County's major enterprise fund is the Memorial Hospital fund. The analysis of the County's major governmental and proprietary funds begins on page 14.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

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 in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the government's near-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 facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental 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 these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 24-27 and the budgetary statements for the general and major special revenue funds can be found on pages 28-29 of this report.

Proprietary Funds

The County maintains only one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its sewer district, building and development and the Memorial Hospital operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County has no internal service funds. The basic proprietary fund financial statements can be found on pages 30-33 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Custodial funds are the County's only fiduciary fund type. The basic fiduciary fund financial statements can be found on pages 34-35 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 37-110 of this report.

Required Supplementary Information

The RSI contains information regarding the County's proportionate share of the Ohio Public Employees Retirement System's (OPERS) and State Teachers Retirement System's (STRS) net pension liability/net pension asset, net OPEB liability/asset and the County's schedule of contributions to OPERS and STRS. It also contains the conditional assessment of the County's infrastructure. The RSI can be found on pages 112-128 of this report.

Government-Wide Financial Analysis

The statement of net position provides the perspective of the County as a whole.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

The table below provides a summary of the County's net position at December 31, 2019 and 2018. The net position of governmental activities at December 31, 2018 has been restated as described in Note 3.B.

	Net Position					
			Restated			
	Governmental Activities 2019	Business-type Activities 2019	Governmental Activities 2018	Business-type Activities 2018	2019 Total	Restated 2018 Total
<u>Assets</u>						
Current and other assets	\$ 91,048,598	\$ 145,754,581	\$ 84,089,840	\$ 150,163,112	\$ 236,803,179	\$ 234,252,952
Capital assets	<u>105,386,371</u>	<u>91,299,595</u>	<u>99,329,727</u>	<u>61,704,162</u>	<u>196,685,966</u>	<u>161,033,889</u>
Total assets	<u>196,434,969</u>	<u>237,054,176</u>	<u>183,419,567</u>	<u>211,867,274</u>	<u>433,489,145</u>	<u>395,286,841</u>
Deferred outflows	<u>14,841,799</u>	<u>30,761,956</u>	<u>7,230,118</u>	<u>13,636,344</u>	<u>45,603,755</u>	<u>20,866,462</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	72,383,839	175,479,760	52,215,567	124,750,558	247,863,599	176,966,125
Other liabilities	<u>7,968,572</u>	<u>20,374,713</u>	<u>7,259,080</u>	<u>15,885,442</u>	<u>28,343,285</u>	<u>23,144,522</u>
Total liabilities	<u>80,352,411</u>	<u>195,854,473</u>	<u>59,474,647</u>	<u>140,636,000</u>	<u>276,206,884</u>	<u>200,110,647</u>
Deferred inflows	<u>17,479,133</u>	<u>1,664,258</u>	<u>21,328,816</u>	<u>12,331,619</u>	<u>19,143,391</u>	<u>33,660,435</u>
<u>Net Position</u>						
Net investment in capital assets	93,455,570	31,980,257	89,432,271	26,134,945	125,435,827	115,567,216
Restricted	26,831,961	2,204,235	22,760,886	3,001,305	29,036,196	25,762,191
Unrestricted	<u>(6,842,307)</u>	<u>36,112,909</u>	<u>(2,346,935)</u>	<u>43,399,749</u>	<u>29,270,602</u>	<u>41,052,814</u>
Total net position	<u>\$ 113,445,224</u>	<u>\$ 70,297,401</u>	<u>\$ 109,846,222</u>	<u>\$ 72,535,999</u>	<u>\$ 183,742,625</u>	<u>\$ 182,382,221</u>

The net pension liability/asset is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability/asset is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB, net pension/OPEB asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability/asset or net OPEB liability/asset. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

GASB 68 and GASB 75 require the net pension liability/asset and the net OPEB liability/asset to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service.
2. Minus plan assets available to pay these benefits.

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

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

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

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability/asset and net OPEB liability/asset, respectively, not accounted for as deferred inflows/outflows.

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2019, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$183,742,625. This amounts to \$113,445,224 in governmental activities and \$70,297,401 in business-type activities.

Capital assets reported on the government-wide statements represent the largest portion of the County's assets. At year-end, capital assets represented 45.37% of total governmental and business-type assets. Capital assets include land, easements, intangibles, buildings, improvements, equipment, furniture and fixtures, vehicles, construction in progress, infrastructure, water and sewer lines and property under capital lease. Net investment in capital assets at December 31, 2019, was \$125,435,827. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

As of December 31, 2019, the County is able to report positive balances in two of the three categories of net position for governmental activities and all three categories of net position for business-type activities. The positive net position for both governmental and business-type activities of the County is primarily due to an increase in real estate taxes, sales taxes, operating grants and capital grants, and charges for services in governmental activities and an increase in charges for services in business-type activities. Expenses of the County's governmental activities increased primarily due to higher pension and OPEB expense costs related to the Ohio Public Employees Retirement System (OPERS). Expenses of the County's business-type activities increased due to an increase in personal services, contract services and materials and supplies expenses. A portion of the County's governmental activities net position, \$26,831,961 or 23.65%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of governmental activities unrestricted net position was a deficit of \$6,842,307.

The table below shows the changes in net position for 2019 and 2018. The net position of the governmental activities at December 31, 2018 has been restated as described in Note 3.B.

	Change in Net Position					
	Governmental	Business-type	Restated	Business-type	2019	Restated
	Activities	Activities	Governmental	Activities	Total	2018
	2019	2019	Activities	2018	Total	Total
Revenues						
Program revenues:						
Charges for services and sales	\$ 9,787,037	\$ 136,205,325	\$ 8,358,790	\$ 131,264,220	\$ 145,992,362	\$ 139,623,010
Operating grants and contributions	20,953,410	-	16,955,070	-	20,953,410	16,955,070
Capital grants and contributions	3,715,839	877,943	969,620	831,443	4,593,782	1,801,063
Total program revenues	<u>34,456,286</u>	<u>137,083,268</u>	<u>26,283,480</u>	<u>132,095,663</u>	<u>171,539,554</u>	<u>158,379,143</u>
General revenues:						
Property taxes	15,861,124	-	14,144,246	-	15,861,124	14,144,246
Sales tax	15,567,192	-	15,103,237	-	15,567,192	15,103,237
Hotel motel taxes	264,132	-	262,872	-	264,132	262,872
Payments in lieu of taxes	281,754	-	229,729	-	281,754	229,729
Unrestricted grants	4,538,689	177,440	4,181,731	252,073	4,716,129	4,433,804
Investment earnings	2,034,871	3,298,023	1,405,566	1,985,419	5,332,894	3,390,985
Miscellaneous	920,405	7,506,897	438,462	5,539,322	8,427,302	5,977,784
Total general revenues	<u>39,468,167</u>	<u>10,982,360</u>	<u>35,765,843</u>	<u>7,776,814</u>	<u>50,450,527</u>	<u>43,542,657</u>
Total revenues	<u>73,924,453</u>	<u>148,065,628</u>	<u>62,049,323</u>	<u>139,872,477</u>	<u>221,990,081</u>	<u>201,921,800</u>
Expenses						
Program expenses:						
General government						
Legislative and executive	14,525,117	-	13,737,904	-	14,525,117	13,737,904
Judicial	5,836,274	-	5,275,522	-	5,836,274	5,275,522
Public safety	11,462,142	-	9,857,114	-	11,462,142	9,857,114
Public works	12,279,995	-	9,560,687	-	12,279,995	9,560,687
Health	5,082,562	-	3,533,915	-	5,082,562	3,533,915
Human services	19,339,556	-	18,404,973	-	19,339,556	18,404,973
Economic development	727,219	-	684,259	-	727,219	684,259
Intergovernmental	512,790	-	499,598	-	512,790	499,598
Interest and fiscal charges	559,796	-	725,814	-	559,796	725,814
Memorial Hospital	-	147,752,693	-	127,625,202	147,752,693	127,625,202
Other:						
Sanitary sewer district	-	494,293	-	537,389	494,293	537,389
Building and development	-	2,057,240	-	1,554,854	2,057,240	1,554,854
Total expenses	<u>70,325,451</u>	<u>150,304,226</u>	<u>62,279,786</u>	<u>129,717,445</u>	<u>220,629,677</u>	<u>191,997,231</u>
Change in net position	3,599,002	(2,238,598)	(230,463)	10,155,032	1,360,404	9,924,569
Net position at						
beginning of year (restated)	<u>109,846,222</u>	<u>72,535,999</u>	<u>110,076,685</u>	<u>62,380,967</u>	<u>182,382,221</u>	<u>172,457,652</u>
Net position at end of year	<u>\$ 113,445,224</u>	<u>\$ 70,297,401</u>	<u>\$ 109,846,222</u>	<u>\$ 72,535,999</u>	<u>\$ 183,742,625</u>	<u>\$ 182,382,221</u>

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(UNAUDITED)

Governmental Activities

Governmental net position increased by \$3,599,002 in 2019 from 2018.

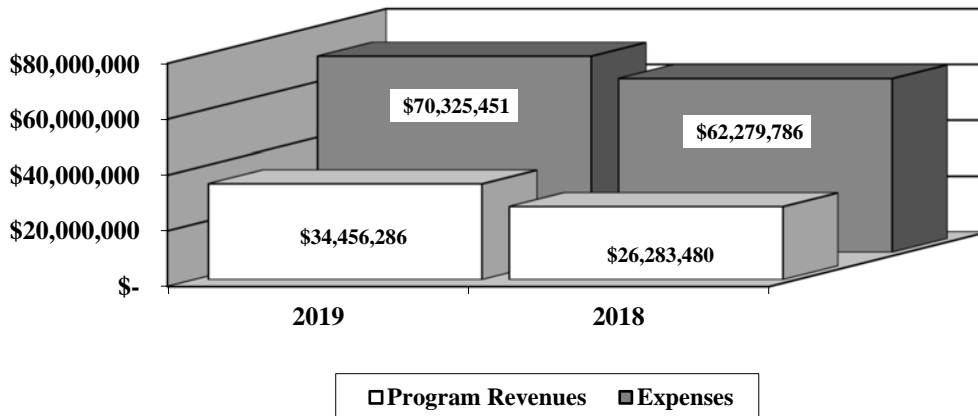
Human services represents costs associated with providing services for various State and locally mandated welfare programs. These programs include the board of development disabilities, children's services, and the department of jobs and family services for \$19,339,556 of expenses, or 27.50% of total governmental expenses of the County. These expenses were funded by \$539,580 in charges to users of services and \$7,042,288 in operating grants and contributions in 2019. These expenses increased from the prior year due to an increase in pension and OPEB expenses. General government expenses which includes legislative and executive and judicial programs, accounted for \$20,361,391 or 28.95% of total governmental expenses. General government expenses were covered by \$7,036,269 of direct charges to users and \$3,175,859 in operating grants and contributions in 2019. Public works accounted for \$12,279,995 or 17.46% of total governmental expenses. Public works increased due to an increase in costs related to road projects paid for by the County but not being owned by the County. Public works expenses were covered by \$1,149,569 in direct charges to users, \$6,333,010 in operating grants and contributions and \$3,715,839 in capital grants and contributions in 2019.

The state and federal government contributed to the County revenues of \$20,953,410 in operating grants and contributions and \$3,715,839 in capital grants and contributions. These revenues are restricted to a particular program or purpose.

General revenues totaled \$39,468,167 and amounted to 53.39% of total revenues. These revenues primarily consist of property and sales tax revenue of \$31,428,316 or 79.63% of total general revenues in 2019. The other primary source of general revenues is grants and entitlements not restricted to specific programs, making up \$4,538,689, or 11.50% of the total.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services for 2019 and 2018. That is, it identifies the cost of these services supported by general revenues (such as tax revenue and unrestricted state grants and entitlements). As can be seen in the graph below, the County is reliant upon general revenues to finance operations as program revenues are not sufficient to cover total expenses.

Governmental Activities - Program Revenues vs. Total Expenses



UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(UNAUDITED)

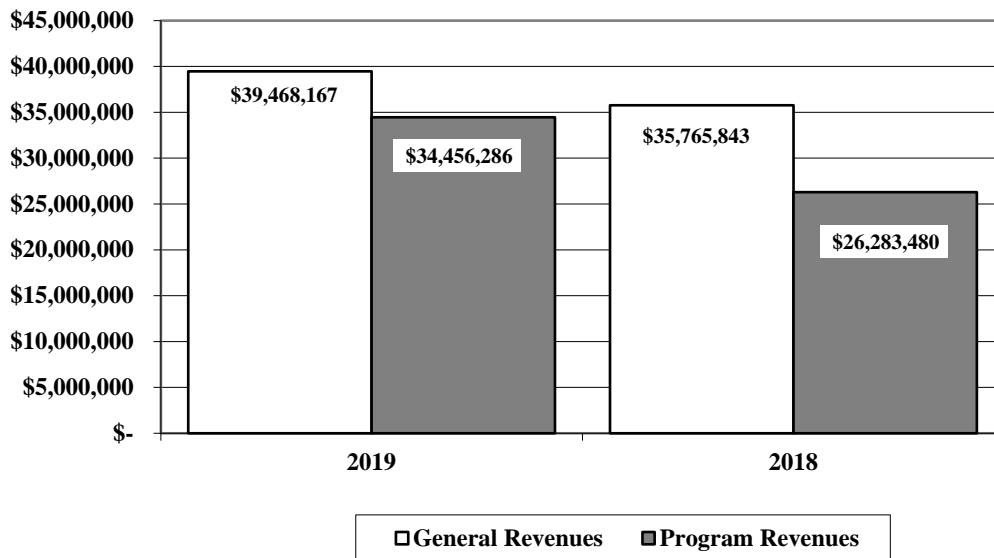
Governmental Activities

	Total Cost of Services 2019	Net Cost of Services 2019	Total Cost of Services 2018	Net Cost of Services 2018
Program expenses:				
General government				
Legislative and executive	\$ 14,525,117	\$ 6,030,306	\$ 13,737,904	\$ 7,439,077
Judicial	5,836,274	4,118,957	5,275,522	3,821,482
Public safety	11,462,142	9,947,378	9,857,114	8,491,795
Public works	12,279,995	1,081,577	9,560,687	1,406,294
Health	5,082,562	1,442,866	3,533,915	981,458
Human services	19,339,556	11,757,688	18,404,973	12,155,907
Economic development	727,219	417,807	684,259	474,881
Intergovernmental	512,790	512,790	499,598	499,598
Interest and fiscal charges	559,796	559,796	725,814	725,814
Total	\$ 70,325,451	\$ 35,869,165	\$ 62,279,786	\$ 35,996,306

The dependence upon general revenues for governmental activities is apparent, with 51.00% of expenses supported through taxes and other general revenues during 2019.

The graph below illustrates the County's reliance upon general revenues.

Governmental Activities - General and Program Revenues



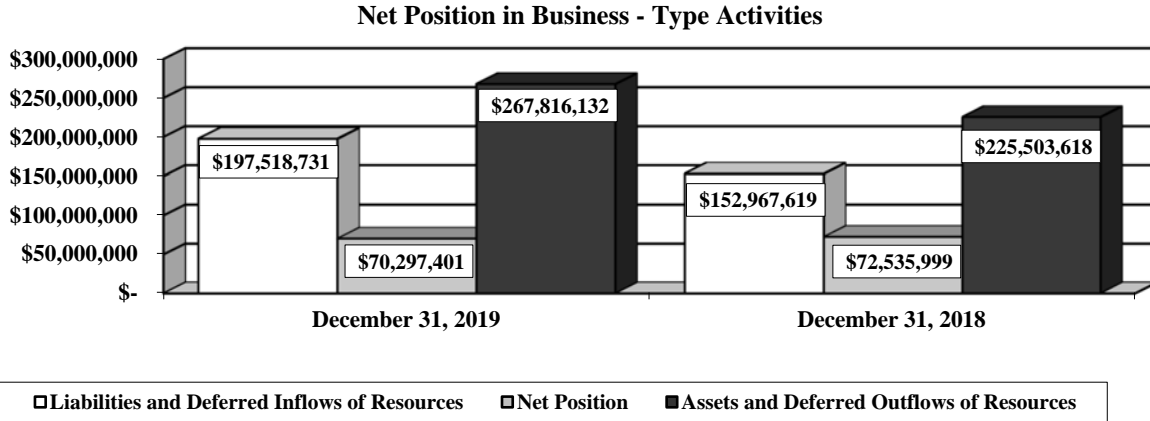
UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(UNAUDITED)

Business-Type Activities

The sanitary sewer district, building and development and Memorial Hospital are the County's enterprise funds. These operations had program revenues of \$137,083,268, general revenues of \$10,982,360 and expenses of \$150,304,226 for 2019. The net position of the enterprise funds decreased \$2,238,598 or 3.09% during 2019.

The following graph illustrates the assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position of the County's business-type activities at December 31, 2018 and 2019.



Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at year-end.

The County's governmental funds (as reported on the balance sheet on page 24) reported a combined fund balance of \$57,938,908, which is \$2,901,443 more than last year's restated total of \$55,037,465. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2019 and 2018 for all major and non-major governmental funds. The fund balances at December 31, 2018 have been restated as described in Note 3.B.

	Fund Balances <u>12/31/19</u>	Restated Fund Balances <u>12/31/18</u>	<u>Change</u>
Major funds:			
General	\$ 11,839,230	\$ 9,700,822	\$ 2,138,408
County Board of DD	13,886,176	13,509,262	376,914
Other nonmajor governmental funds	<u>32,213,502</u>	<u>31,827,381</u>	<u>386,121</u>
Total	<u>\$ 57,938,908</u>	<u>\$ 55,037,465</u>	<u>\$ 2,901,443</u>

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(UNAUDITED)

General Fund

The County's general fund balance increased \$2,138,408.

The table that follows assists in illustrating the revenues of the general fund.

	2019 <u>Amount</u>	2018 <u>Amount</u>	Percentage <u>Change</u>
<u>Revenues</u>			
Taxes	\$ 18,021,152	\$ 17,226,555	4.61 %
Charges for services	5,009,247	3,710,100	35.02 %
Licenses and permits	3,450	3,250	6.15 %
Fines and forfeitures	83,458	74,781	11.60 %
Intergovernmental	3,192,653	2,791,762	14.36 %
Investment income	1,982,483	1,373,300	44.36 %
Other	<u>1,076,456</u>	<u>558,224</u>	<u>92.84 %</u>
Total	<u>\$ 29,368,899</u>	<u>\$ 25,737,972</u>	<u>14.11 %</u>

Revenues of the general fund increased \$3,630,927 or 14.11%. Tax revenue represents 61.36% of all general fund revenue. Tax revenue increased 4.61% due mainly to an increase in property tax collections due to higher taxes levied during the year and an increase in sales tax collections. Charges for services increased 35.02% due mainly to increased conveyance fees and title fees. Intergovernmental revenues increased 14.36% an increase in homestead and rollback and local government funding from the State. Investment income increased 44.36% due primarily to better rates earned on investments compared to the previous year. Other revenues increased 92.84% due mainly to an increase in rental fees. All other revenue remained comparable to 2018.

The table that follows assists in illustrating the expenditures of the general fund.

	2019 <u>Amount</u>	2018 <u>Amount</u>	Percentage <u>Change</u>
<u>Expenditures</u>			
General government:			
Legislative and executive	\$ 7,807,153	\$ 7,212,941	8.24 %
Judicial	4,446,362	4,200,766	5.85 %
Public safety	7,210,406	6,969,065	3.46 %
Public works	265,389	267,260	(0.70) %
Health	207,236	367,079	(43.54) %
Human services	1,869,521	1,945,078	(3.88) %
Economic development	195,081	172,000	13.42 %
Intergovernmental	<u>512,790</u>	<u>499,598</u>	<u>2.64 %</u>
Total	<u>\$ 22,513,938</u>	<u>\$ 21,633,787</u>	<u>4.07 %</u>

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

Total expenditures increased \$880,151 or 4.07%. The most significant increases were in the areas of legislative and executive, judicial, public safety and economic development. Legislative and executive increased \$594,212 due primarily to an increase in spending by human resources, the Prosecutor's office and the Treasurer. Judicial increased 5.85% due to an increase in costs associated with the common pleas and juvenile probate court. Public safety increased 3.46% due to an increase in spending in law enforcement, court services and community service. All other expenditures remained comparable to 2018.

County Board of DD

The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$10,966,772 and expenditures of \$10,593,737. The net changes in revenues and expenditures contributed to the Board of DD fund balance increase of \$376,914 or 2.79% from 2018 to 2019. While expenditures remained relatively stable, intergovernmental revenues increased from the previous year due to an increase in grant support which caused an increase in fund balance.

Budgeting Highlights - General Fund

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly. Budgetary information is presented for the general fund and County Board of DD fund.

In the general fund, final budgeted revenues and other financing sources of \$36,223,446 were \$11,900,028 greater than original budgeted revenues and other financing sources of \$24,323,418. Actual revenues and other financing sources of \$38,462,488 exceeded final budgeted revenues and other financing sources by \$2,239,042.

Final budgeted expenditures and other financing uses of \$39,809,308 were \$16,033,226 greater than original budgeted expenditures of \$23,776,082. Actual expenditures and financing uses of \$37,552,270 were \$2,275,038 less than final budgeted expenditures and other financing uses.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, but in more detail.

Capital Assets and Debt Administration

Capital Assets

At the end of 2019, the County had \$196,685,966 (net of accumulated depreciation) invested in land, easements, intangibles, improvements, buildings, equipment, furniture and fixtures, vehicles, construction in progress, property under capital lease, water and sewer lines and infrastructure. Of this total, \$105,386,371 was reported in governmental activities and \$91,299,595 was reported in business-type activities.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(UNAUDITED)

The following table shows December 31, 2019 balances compared to December 31, 2018:

**Capital Assets at December 31
(Net of Depreciation)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Land	\$ 942,642	\$ 942,642	\$ 3,022,481	\$ 3,681,612	\$ 3,965,123	\$ 4,624,254
Construction in progress	3,685,691	282,179	43,779,658	16,429,509	47,465,349	16,711,688
Easements	121,333	91,573	-	-	121,333	91,573
Infrastructure	77,722,838	75,512,168	-	-	77,722,838	75,512,168
Land improvements	922,064	994,012	2,567,210	1,997,123	3,489,274	2,991,135
Buildings	17,164,038	18,618,668	29,702,492	29,967,993	46,866,530	48,586,661
Equipment	1,619,878	680,642	12,126,309	9,549,500	13,746,187	10,230,142
Furniture and fixtures	499,826	582,955	3,254	-	503,080	582,955
Vehicles	2,152,440	1,172,654	94,793	64,821	2,247,233	1,237,475
Water and sewer lines	-	-	3,398	9,696	3,398	9,696
Property under capital leases	-	-	-	-	-	-
Intangibles	<u>555,621</u>	<u>452,234</u>	<u>-</u>	<u>3,908</u>	<u>555,621</u>	<u>456,142</u>
Total	<u>\$ 105,386,371</u>	<u>\$ 99,329,727</u>	<u>\$ 91,299,595</u>	<u>\$ 61,704,162</u>	<u>\$ 196,685,966</u>	<u>\$ 161,033,889</u>

See Note 9 to the basic financial statements for detail on the County's capital assets.

The County's largest capital asset category is infrastructure which includes roads, bridges and culverts. These items are immovable and of value only to the County, however, the annual cost of purchasing these items is quite significant. The book value of the County's infrastructure represents approximately 73.75% of the County's total governmental capital assets.

The modified approach is used for reporting the Union County's infrastructure assets. The plan includes a ten year program for road repairs and improvements and an annual bridge evaluation in accordance with Ohio Department of Transportation requirements. Currently 94.00% of the County's roads have a numerical rating of 5 or higher as compared with a policy of at least 75.00% of the roads at 5 or higher. For bridges, 92.00% of the bridges met or exceeded the numerical rating of 5 as compared to a policy of 85.00%. Estimated expenditures for roads and bridges were \$10,610,551 for 2019. Actual expenditures for the year were approximately \$9,624,699. For more information on the rating system and results, refer to required supplementary information beginning on pages 127-128 of this report.

Debt Administration

At December 31, 2019 the County had \$38,995,000 in general obligation bonds, \$10,630,000 in sales tax revenue bonds, \$15,170,367 in Hospital Facilities Revenue Bonds and \$4,123,334 in other long term obligations. Of this total, \$2,651,012 is due within one year and \$66,267,689 is due in more than one year.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

The following table summarizes the bonds, notes and loans outstanding.

	Outstanding Debt, at Year End			
	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities
	<u>2019</u>	<u>2019</u>	<u>2018</u>	<u>2018</u>
Long-term obligations				
General obligation bonds:	\$ 1,290,000	\$ 37,705,000	\$ 1,530,000	\$ 38,485,000
Sales tax revenue bonds	10,630,000	-	11,345,000	-
Hospital Facilities Revenue Bonds	-	15,170,367	-	9,661,800
Other long-term obligations	<u>626,010</u>	<u>3,497,324</u>	<u>663,950</u>	<u>1,021,857</u>
Total	<u>\$ 12,546,010</u>	<u>\$ 56,372,691</u>	<u>\$ 13,538,950</u>	<u>\$ 49,168,657</u>

The County's voted legal debt margin was \$47,939,170 at December 31, 2019 and the unvoted legal debt margin was \$19,001,668 at December 31, 2019. See Note 12 to the basic financial statements for detail on governmental activities and business-type activities long-term obligations.

Economic Factors and Next Year's Budgets and Rates

The average unemployment rate in the County was 4.0% for 2019, an increase from the 3.5% average rate in 2018. This compares favorably to the State rate of 4.1% and unfavorably to the national rate of 3.6%. Union County's strong industrial segment allows the County to enjoy the thirteenth lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 78.34% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$5.55 billion for 2019.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Honorable Andrea Weaver, Union County Auditor, 233 West Sixth Street, Marysville, Ohio 43040. Questions may also be e-mailed to auditor@co.union.oh.us or visit the Auditors link from the County's website: <http://www.co.union.oh.us/Financial-Reports/>.

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**BASIC
FINANCIAL STATEMENTS**

UNION COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 58,805,341	\$ 5,114,304	\$ 63,919,645
Cash and cash equivalents in segregated accounts	670,855	32,324,636	32,995,491
Short-term Investments in segregated accounts	-	17,708,017	17,708,017
Cash with fiscal agent	1,854,612	-	1,854,612
Receivables (net of allowance for uncollectibles):			
Sales taxes	3,913,169	-	3,913,169
Real estate and other taxes	16,530,012	-	16,530,012
Payments in lieu of taxes.	281,700	-	281,700
Accounts	1,036,419	16,008,063	17,044,482
Accrued interest	185,372	-	185,372
Due from other governments	6,843,371	-	6,843,371
Special assessments.	272,851	-	272,851
Contributions	-	760,045	760,045
Due from external parties	-	16,459	16,459
Prepayments	514,474	2,814,545	3,329,019
Materials and supplies inventory.	562,666	995,482	1,558,148
Net pension assets.	158,880	549,363	708,243
Net OPEB assets	146,122	-	146,122
Other hospital assets	-	3,792,674	3,792,674
Internal balance	(727,246)	727,246	-
Assets limited as to use - cash and cash equivalents	-	474,715	474,715
Assets limited as to use - other investments	-	482,986	482,986
Long-term investments in segregated accounts	-	63,986,046	63,986,046
Capital assets:			
Non-depreciable capital assets	82,472,504	46,802,139	129,274,643
Depreciable capital assets, net.	22,913,867	44,497,456	67,411,323
Total capital assets, net	105,386,371	91,299,595	196,685,966
Total assets	196,434,969	237,054,176	433,489,145
Deferred outflows of resources:			
Unamortized deferred charges on debt refunding	14,824	-	14,824
Excess consideration from acquisition	-	288,250	288,250
Pension	12,811,141	25,317,129	38,128,270
OPEB	2,015,834	5,156,577	7,172,411
Total deferred outflows of resources	14,841,799	30,761,956	45,603,755
Liabilities:			
Accounts payable.	1,115,178	10,531,152	11,646,330
Contracts payable.	229,882	-	229,882
Retainage payable	136,174	-	136,174
Accrued wages and benefits.	986,208	8,088,010	9,074,218
Due to other governments	376,105	24,237	400,342
Deferred lease revenue	-	-	-
Payroll withholdings payable	551,193	-	551,193
Accrued interest payable.	70,114	13,340	83,454
Due to external parties	3,718	-	3,718
Estimated third-party settlements	-	1,194,544	1,194,544
Other hospital liabilities.	-	523,430	523,430
Notes payable	4,500,000	-	4,500,000
Long-term liabilities:			
Due within one year	2,495,462	1,950,302	4,445,764
Due in more than one year:			
Net pension liability	39,351,386	76,026,396	115,377,782
Net OPEB liability	17,631,712	38,844,679	56,476,391
Other amounts due in more than one year	12,905,279	58,658,383	71,563,662
Total liabilities	80,352,411	195,854,473	276,206,884
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	16,008,903	-	16,008,903
Payments in lieu of taxes levied for the next fiscal year.	281,700	-	281,700
Pension	844,775	1,549,445	2,394,220
OPEB	343,755	114,813	458,568
Total deferred inflows of resources	17,479,133	1,664,258	19,143,391
Net position:			
Net investment in capital assets.	93,455,570	31,980,257	125,435,827
Restricted for:			
Capital projects	7,825,312	1,662,315	9,487,627
Debt service	281,781	-	281,781
Public works projects	1,380,478	-	1,380,478
Public safety programs	2,644,424	-	2,644,424
Human services programs	10,944,093	-	10,944,093
Health programs	2,130,109	-	2,130,109
Legislative and executive programs	507,262	-	507,262
Judicial programs	1,118,502	-	1,118,502
Hospital pensions	-	541,920	541,920
Unrestricted (deficit).	(6,842,307)	36,112,909	29,270,602
Total net position.	\$ 113,445,224	\$ 70,297,401	\$ 183,742,625

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units	
UCO Industries	Airport Authority
\$ -	\$ 600,164
1,849,777	-
277,825	-
-	-
-	-
-	-
-	-
1,666,760	3,865
-	-
-	-
-	-
-	-
56,485	3,036
422,996	-
-	45
-	-
-	-
-	-
-	-
224,400	1,245,220
<u>3,466,555</u>	<u>1,119,616</u>
<u>3,690,955</u>	<u>2,364,836</u>
<u>7,964,798</u>	<u>2,971,946</u>
-	-
-	-
-	3,325
-	428
-	<u>3,753</u>
1,502,278	29,252
-	-
-	-
182,298	270
-	644
184,718	-
-	-
-	-
-	-
-	-
-	-
18,608	-
-	10,568
-	4,982
-	-
<u>1,887,902</u>	<u>45,716</u>
-	-
-	-
-	395
-	176
-	<u>571</u>
3,690,955	2,364,836
-	-
-	-
-	-
-	-
-	-
-	-
-	-
2,385,941	564,576
<u>\$ 6,076,896</u>	<u>\$ 2,929,412</u>

UNION COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
Current:				
General government:				
Legislative and executive.	\$ 14,525,117	\$ 5,582,899	\$ 2,911,912	\$ -
Judicial	5,836,274	1,453,370	263,947	-
Public safety.	11,462,142	590,800	923,964	-
Public works	12,279,995	1,149,569	6,333,010	3,715,839
Health.	5,082,562	317,973	3,321,723	-
Human services	19,339,556	539,580	7,042,288	-
Economic development	727,219	152,846	156,566	-
Intergovernmental	512,790	-	-	-
Interest and fiscal charges	559,796	-	-	-
Total governmental activities	<u>70,325,451</u>	<u>9,787,037</u>	<u>20,953,410</u>	<u>3,715,839</u>
Business-type activities:				
Memorial Hospital.	147,752,693	133,927,032	-	325,874
Other business-type activities:				
Sanitary sewer district	494,293	465,967	-	-
Building and development	2,057,240	1,812,326	-	552,069
Total business-type activities.	<u>150,304,226</u>	<u>136,205,325</u>	<u>-</u>	<u>877,943</u>
Total primary government.	<u>\$ 220,629,677</u>	<u>\$ 145,992,362</u>	<u>\$ 20,953,410</u>	<u>\$ 4,593,782</u>
Component units:				
UCO Industries	\$ 9,472,862	\$ 9,386,351	\$ 750	\$ -
Airport Authority.	297,618	201,630	71,024	-
Total component units	<u>\$ 9,770,480</u>	<u>\$ 9,587,981</u>	<u>\$ 71,774</u>	<u>\$ -</u>
General revenues:				
Property taxes levied for:				
General fund.				
Human services - County Board of DD				
Public safety.				
Health.				
Sales taxes levied for general purposes.				
Sales taxes levied for public works.				
Sales taxes levied for senior services				
Hotel and motel taxes				
Payment in lieu of taxes				
Grants and entitlements not restricted to specific programs				
Investment earnings				
Miscellaneous				
Total general revenues.				
Change in net position				
Net position at beginning of year (restated).				
Net position at end of year.				

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position
Primary Government **Component Units**

Governmental Activities	Business-type Activities	Total	UCO Industries	Airport Authority
\$ (6,030,306)	\$ -	\$ (6,030,306)	\$ -	\$ -
(4,118,957)	-	(4,118,957)	-	-
(9,947,378)	-	(9,947,378)	-	-
(1,081,577)	-	(1,081,577)	-	-
(1,442,866)	-	(1,442,866)	-	-
(11,757,688)	-	(11,757,688)	-	-
(417,807)	-	(417,807)	-	-
(512,790)	-	(512,790)	-	-
(559,796)	-	(559,796)	-	-
(35,869,165)	-	(35,869,165)	-	-
-	(13,499,787)	(13,499,787)	-	-
-	(28,326)	(28,326)	-	-
-	307,155	307,155	-	-
-	(13,220,958)	(13,220,958)	-	-
(35,869,165)	(13,220,958)	(49,090,123)	-	-
-	-	-	(85,761)	-
-	-	-	-	(24,964)
-	-	-	(85,761)	(24,964)
5,612,425	-	5,612,425	-	-
7,464,084	-	7,464,084	-	-
1,529,972	-	1,529,972	-	-
1,254,643	-	1,254,643	-	-
12,454,408	-	12,454,408	-	-
1,556,394	-	1,556,394	-	-
1,556,390	-	1,556,390	-	-
264,132	-	264,132	-	-
281,754	-	281,754	-	-
4,538,689	177,440	4,716,129	-	-
2,034,871	3,298,023	5,332,894	20,689	443
920,405	7,506,897	8,427,302	185,684	91
39,468,167	10,982,360	50,450,527	206,373	534
3,599,002	(2,238,598)	1,360,404	120,612	(24,430)
109,846,222	72,535,999	182,382,221	5,956,284	2,953,842
\$ 113,445,224	\$ 70,297,401	\$ 183,742,625	\$ 6,076,896	\$ 2,929,412

UNION COUNTY, OHIO

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	General	County Board of DD	Other Governmental Funds	Total Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 10,917,811	\$ 12,354,272	\$ 35,533,258	\$ 58,805,341
Cash and cash equivalents in segregated accounts	212,983	-	457,872	670,855
Cash with fiscal agent	-	1,854,612	-	1,854,612
Receivables (net of allowance for uncollectibles):				
Sales taxes.	3,130,646	-	782,523	3,913,169
Real estate and other taxes	6,187,439	7,850,968	2,491,605	16,530,012
Payments in lieu of taxes	-	-	281,700	281,700
Accounts.	129,669	331	906,419	1,036,419
Accrued interest	185,372	-	-	185,372
Due from other governments	1,233,103	438,682	5,171,586	6,843,371
Special assessments	-	-	272,851	272,851
Interfund loans receivable.	-	-	139,464	139,464
Due from other funds	7,672	-	40,794	48,466
Prepayments	467,346	15,281	31,847	514,474
Materials and supplies inventory	120,101	16,522	426,043	562,666
Total assets	<u>\$ 22,592,142</u>	<u>\$ 22,530,668</u>	<u>\$ 46,535,962</u>	<u>\$ 91,658,772</u>
Liabilities:				
Accounts payable	\$ 188,496	\$ 92,652	\$ 834,030	\$ 1,115,178
Contracts payable	-	-	229,882	229,882
Retainage payable	-	-	136,174	136,174
Accrued wages and benefits payable	462,183	217,236	306,789	986,208
Compensated absences payable	2,826	337	2,025	5,188
Due to other governments	190,948	68,835	116,322	376,105
Interfund loans payable.	-	-	866,710	866,710
Due to other funds	2,135	-	46,331	48,466
Payroll withholdings payable	551,193	-	-	551,193
Due to external parties	-	-	3,718	3,718
Notes payable	-	-	4,500,000	4,500,000
Total liabilities	<u>1,397,781</u>	<u>379,060</u>	<u>7,041,981</u>	<u>8,818,822</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	6,047,912	7,596,535	2,364,456	16,008,903
Delinquent property tax revenue not available.	139,527	254,433	73,179	467,139
Accrued interest not available.	110,621	-	-	110,621
Sales tax revenue not available	2,084,305	-	520,976	2,605,281
Special assessments revenue not available	-	-	272,851	272,851
Other nonexchange transactions	740,221	383,324	2,613,186	3,736,731
Unavailable grant revenue	106,010	31,059	1,095,574	1,232,643
Payments in lieu of taxes levied for the next fiscal year.	-	-	281,700	281,700
Miscellaneous revenue not available	126,535	81	58,557	185,173
Total deferred inflows of resources	<u>9,355,131</u>	<u>8,265,432</u>	<u>7,280,479</u>	<u>24,901,042</u>
Fund balances:				
Nonspendable	695,215	31,803	457,890	1,184,908
Restricted	-	13,854,373	22,677,781	36,532,154
Committed.	198,696	-	4,992,785	5,191,481
Assigned.	585,383	-	6,564,773	7,150,156
Unassigned (deficit)	<u>10,359,936</u>	<u>-</u>	<u>(2,479,727)</u>	<u>7,880,209</u>
Total fund balances.	<u>11,839,230</u>	<u>13,886,176</u>	<u>32,213,502</u>	<u>57,938,908</u>
Total liabilities, deferred inflows of resources and fund balances.	<u>\$ 22,592,142</u>	<u>\$ 22,530,668</u>	<u>\$ 46,535,962</u>	<u>\$ 91,658,772</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2019

Total governmental fund balances		\$ 57,938,908
<i>Amounts reported for governmental activities on the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		105,386,371
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 2,605,281	
Real and other taxes receivable	521,109	
Accounts receivable	131,203	
Intergovernmental receivable	4,969,374	
Special assessments receivable	272,851	
Accrued interest receivable	110,621	
Total		8,610,439
On the statement of net position interest is accrued on outstanding bonds and loans payable, whereas in the governmental funds, interest is accrued when due.		(70,114)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General obligation bonds payable	(1,290,000)	
Sales tax revenue bonds payable	(10,630,000)	
OPWC loans payable	(626,010)	
Compensated absences	(2,108,408)	
Total		(14,654,418)
The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.		
Deferred outflows of resources - pension	12,811,141	
Deferred inflows of resources - pension	(844,775)	
Net pension asset	158,880	
Net pension liability	(39,351,386)	
Total		(27,226,140)
The net OPEB asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.		
Deferred outflows of resources - OPEB	2,015,834	
Deferred inflows of resources - OPEB	(343,755)	
Net OPEB asset	146,122	
Net OPEB liability	(17,631,712)	
Total		(15,813,511)
Unamortized premiums are amortized over the life of the bonds on the statement of net position.		(741,135)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		14,824
Net position of governmental activities		\$ 113,445,224

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>General</u>	<u>County Board of DD</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ 5,595,023	\$ 7,358,240	\$ 3,023,509	\$ 15,976,772
Sales taxes	12,426,129	-	3,105,739	15,531,868
Charges for services	5,009,247	-	3,216,399	8,225,646
Licenses and permits	3,450	-	184,999	188,449
Fines and forfeitures	83,458	-	451,105	534,563
Intergovernmental	3,192,653	3,387,003	18,755,132	25,334,788
Special assessments	-	-	416,280	416,280
Investment income	1,982,483	-	103,132	2,085,615
Rental income	494,831	-	167,122	661,953
Contributions and donations	-	300	1,021,379	1,021,679
Payment in lieu of taxes	-	-	281,754	281,754
Other	581,625	221,229	1,219,489	2,022,343
Total revenues	<u>29,368,899</u>	<u>10,966,772</u>	<u>31,946,039</u>	<u>72,281,710</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	7,807,153	-	4,562,541	12,369,694
Judicial	4,446,362	-	487,434	4,933,796
Public safety	7,210,406	-	2,005,419	9,215,825
Public works	265,389	-	9,799,386	10,064,775
Health	207,236	-	4,176,959	4,384,195
Human services	1,869,521	10,593,737	5,097,968	17,561,226
Economic development	195,081	-	488,399	683,480
Intergovernmental	512,790	-	-	512,790
Capital outlay	-	-	8,031,281	8,031,281
Debt service:				
Principal retirement	-	-	992,940	992,940
Interest and fiscal charges	-	-	610,486	610,486
Bond/note issuance costs	-	-	21,696	21,696
Total expenditures	<u>22,513,938</u>	<u>10,593,737</u>	<u>36,274,509</u>	<u>69,382,184</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,854,961</u>	<u>373,035</u>	<u>(4,328,470)</u>	<u>2,899,526</u>
Other financing sources (uses):				
Sale of capital assets	12,635	-	-	12,635
Transfers in	10,539,089	-	15,726,576	26,265,665
Transfers out	(15,271,336)	-	(10,994,329)	(26,265,665)
Premium on note issuance	-	-	28,755	28,755
Total other financing sources (uses)	<u>(4,719,612)</u>	<u>-</u>	<u>4,761,002</u>	<u>41,390</u>
Net change in fund balances	2,135,349	373,035	432,532	2,940,916
Fund balances at beginning of year (restated)	9,700,822	13,509,262	31,827,381	55,037,465
Change in inventory balance	3,059	3,879	(46,411)	(39,473)
Fund balances at end of year	<u>\$ 11,839,230</u>	<u>\$ 13,886,176</u>	<u>\$ 32,213,502</u>	<u>\$ 57,938,908</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

Net change in fund balances - total governmental funds \$ 2,940,916

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital asset additions	\$ 9,211,055	
Current year depreciation	(3,088,389)	
Total	6,122,666	6,122,666

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position. (66,022)

Governmental funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed. (39,473)

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

Property and other local taxes	148,484	
Sales tax	35,324	
Intergovernmental revenues	1,465,894	
Special assessments	5,186	
Charges for services	3,826	
Interest income	34,405	
Rental income	(100)	
Other revenues	(50,276)	
Total	1,642,743	1,642,743

Proceeds of premiums are recorded as other financing sources in the funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position. (28,755)

Repayment of bond, loans and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position. 992,940

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.

Change in accrued interest payable	3,477	
Amortization of deferred amounts on refunding	(5,082)	
Amortization of bond premiums	73,991	
Total	72,386	72,386

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

Pension	2,975,737
OPEB	25,313

Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability and net OPEB liability/asset are reported as pension/OPEB expense in the statement of activities.

Pension	(9,286,494)
OPEB	(1,756,957)

Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. 4,002

Change in net position of governmental activities \$ 3,599,002

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property and other local taxes	\$ 5,347,912	\$ 5,347,912	\$ 5,478,733	\$ 130,821
Sales taxes	11,823,695	11,923,695	12,369,490	445,795
Charges for services	2,771,900	3,796,900	4,165,019	368,119
Licenses and permits	2,625	2,625	3,450	825
Fines and forfeitures	64,200	64,200	84,453	20,253
Intergovernmental	2,628,692	2,866,192	3,110,254	244,062
Investment income	953,050	953,050	1,701,909	748,859
Rental income	361,500	361,500	496,510	135,010
Other	104,844	104,844	257,507	152,663
Total revenues	24,058,418	25,420,918	27,667,325	2,246,407
Expenditures:				
Current:				
General government:				
Legislative and executive	8,523,907	9,178,242	7,945,370	1,232,872
Judicial	4,082,356	4,296,300	3,938,373	357,927
Public safety	7,679,299	7,728,847	7,425,604	303,243
Public works	298,617	325,428	263,734	61,694
Health	237,500	237,500	236,500	1,000
Human services	2,295,689	2,274,299	2,000,916	273,383
Economic development	172,000	222,000	195,081	26,919
Intergovernmental	486,714	512,790	512,790	-
Total expenditures	23,776,082	24,775,406	22,518,368	2,257,038
Excess of revenues over expenditures	282,336	645,512	5,148,957	4,503,445
Other financing sources (uses):				
Sale of capital assets	20,000	20,000	12,635	(7,365)
Transfers in	245,000	10,782,528	10,782,528	-
Transfers out	-	(15,033,902)	(15,033,902)	-
Total other financing sources (uses)	265,000	(4,231,374)	(4,238,739)	(7,365)
Net change in fund balances	547,336	(3,585,862)	910,218	4,496,080
Fund balances at beginning of year	3,755,107	3,755,107	3,755,107	-
Prior year encumbrances appropriated	590,289	590,289	590,289	-
Fund balance at end of year	\$ 4,892,732	\$ 759,534	\$ 5,255,614	\$ 4,496,080

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY BOARD OF DEVELOPMENTAL DISABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property and other local taxes..	\$ 6,423,828	\$ 6,423,828	\$ 7,063,731	\$ 639,903
Intergovernmental	2,359,772	2,359,772	3,398,129	1,038,357
Contributions and donations	-	-	300	300
Other	<u>105,000</u>	<u>105,000</u>	<u>220,979</u>	<u>115,979</u>
Total revenues.	<u>8,888,600</u>	<u>8,888,600</u>	<u>10,683,139</u>	<u>1,794,539</u>
Expenditures:				
Current:				
Human services	<u>12,040,898</u>	<u>11,964,389</u>	<u>10,999,491</u>	<u>964,898</u>
Total expenditures	<u>12,040,898</u>	<u>11,964,389</u>	<u>10,999,491</u>	<u>964,898</u>
Excess of expenditures over revenues	<u>(3,152,298)</u>	<u>(3,075,789)</u>	<u>(316,352)</u>	<u>2,759,437</u>
Other financing uses:				
Transfers out.	<u>(178,170)</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>
Total other financing uses.	<u>(178,170)</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>
Net change in fund balances	(3,330,468)	(3,575,789)	(316,352)	3,259,437
Fund balances at beginning of year	11,909,509	11,909,509	11,909,509	-
Prior year encumbrances appropriated	<u>140,651</u>	<u>140,651</u>	<u>140,651</u>	<u>-</u>
Fund balance at end of year	<u>\$ 8,719,692</u>	<u>\$ 8,474,371</u>	<u>\$ 11,733,808</u>	<u>\$ 3,259,437</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2019

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents	\$ -	\$ 5,114,304	\$ 5,114,304
Cash and cash equivalents in segregated accounts	32,324,636	-	32,324,636
Short-term investments in segregated accounts	17,708,017	-	17,708,017
Receivables (net of allowance for uncollectibles):			
Accounts	15,923,175	84,888	16,008,063
Interfund loans	-	727,246	727,246
Contributions	760,045	-	760,045
Due from external parties	-	16,459	16,459
Assets limited as to use - cash and cash equivalents	474,715	-	474,715
Assets limited as to use - other investments	482,986	-	482,986
Prepayments	2,814,106	439	2,814,545
Materials and supplies inventory	995,482	-	995,482
Total current assets	<u>71,483,162</u>	<u>5,943,336</u>	<u>77,426,498</u>
Noncurrent assets:			
Net pension assets	541,920	7,443	549,363
Long-term investments in segregated accounts	63,986,046	-	63,986,046
Other assets:			
Long-term pledges receivable, net	634,073	-	634,073
Other assets	3,158,601	-	3,158,601
Capital assets:			
Non-depreciable capital assets	46,773,598	28,541	46,802,139
Depreciable capital assets, net	38,796,281	5,701,175	44,497,456
Total capital assets	<u>85,569,879</u>	<u>5,729,716</u>	<u>91,299,595</u>
Total noncurrent assets	<u>153,890,519</u>	<u>5,737,159</u>	<u>159,627,678</u>
Total assets	<u>225,373,681</u>	<u>11,680,495</u>	<u>237,054,176</u>
Deferred outflows of resources:			
Excess consideration from acquisition	288,250	-	288,250
Pension	24,612,562	704,567	25,317,129
OPEB	4,979,871	176,706	5,156,577
Total deferred outflows of resources	<u>29,880,683</u>	<u>881,273</u>	<u>30,761,956</u>
Liabilities:			
Current liabilities:			
Accounts payable	10,487,572	43,580	10,531,152
Accrued wages and benefits payable	8,040,540	47,470	8,088,010
Accrued interest payable	-	13,340	13,340
Due to other governments	-	24,237	24,237
Estimated third-party settlements	1,194,544	-	1,194,544
Other hospital liabilities	523,430	-	523,430
Current portion of compensated absences payable	-	75,796	75,796
Current portion of capital lease obligations	528,356	-	528,356
Current portion of revenue bonds payable	268,481	9,703	278,184
Current portion of OPWC loans payable	-	16,532	16,532
Current portion of general obligation bonds payable	1,051,434	-	1,051,434
Total current liabilities	<u>22,094,357</u>	<u>230,658</u>	<u>22,325,015</u>
Long-term liabilities:			
Compensated absences payable	1,198,837	14,714	1,213,551
Capital lease obligations	1,973,041	-	1,973,041
Revenue bonds payable	14,901,886	605,981	15,507,867
OPWC loans payable	-	363,711	363,711
General obligation bonds payable	39,600,213	-	39,600,213
Net pension liability	74,274,265	1,752,131	76,026,396
Net OPEB liability	38,018,669	826,010	38,844,679
Total long-term liabilities	<u>169,966,911</u>	<u>3,562,547</u>	<u>173,529,458</u>
Total liabilities	<u>192,061,268</u>	<u>3,793,205</u>	<u>195,854,473</u>
Deferred inflows of resources:			
Pension	1,515,979	33,466	1,549,445
OPEB	108,134	6,679	114,813
Total deferred inflows of resources	<u>1,624,113</u>	<u>40,145</u>	<u>1,664,258</u>
Net position:			
Net investment in capital assets	27,246,468	4,733,789	31,980,257
Restricted for:			
Capital improvements	1,662,315	-	1,662,315
Pensions	541,920	-	541,920
Unrestricted	32,118,280	3,994,629	36,112,909
Total net position	<u>\$ 61,568,983</u>	<u>\$ 8,728,418</u>	<u>\$ 70,297,401</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Operating revenues:			
Charges for services	\$ -	\$ 2,141,171	\$ 2,141,171
License and permits	-	79,060	79,060
Net patient services	133,927,032	-	133,927,032
Special assessments	-	58,062	58,062
Other operating revenues	7,445,490	16,547	7,462,037
Total operating revenues	141,372,522	2,294,840	143,667,362
Operating expenses:			
Personal services	88,150,649	1,747,975	89,898,624
Contract services	27,720,058	520,089	28,240,147
Materials and supplies	14,626,741	68,941	14,695,682
Depreciation	5,349,633	159,522	5,509,155
Other	11,475,454	36,587	11,512,041
Total operating expenses	147,322,535	2,533,114	149,855,649
Operating income (loss)	(5,950,013)	(238,274)	(6,188,287)
Nonoperating revenues (expenses):			
Interest revenue	3,263,978	34,045	3,298,023
Interest expense and fiscal charges	(426,390)	(18,419)	(444,809)
Loss on sale of capital assets	-	(3,768)	(3,768)
Noncapital grants and gifts	177,440	-	177,440
Other nonoperating revenues	44,860	-	44,860
Total nonoperating revenues (expenses)	3,059,888	11,858	3,071,746
Income before capital contributions	(2,890,125)	(226,416)	(3,116,541)
Capital contributions	325,874	552,069	877,943
Change in net position	(2,564,251)	325,653	(2,238,598)
Net position at beginning of year	64,133,234	8,402,765	72,535,999
Net position at end of year	\$ 61,568,983	\$ 8,728,418	\$ 70,297,401

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Cash flows from operating activities:			
Cash received from sales/service charges	\$ 134,380,599	\$ 2,066,072	\$ 136,446,671
Cash received from license and permits	-	94,944	94,944
Cash received from special assessments	-	58,062	58,062
Cash received from other operating revenue	8,006,534	16,547	8,023,081
Cash payments for personal services	(72,192,160)	(1,269,674)	(73,461,834)
Cash payments for contractual services.	(57,064,647)	(578,209)	(57,642,856)
Cash payments for materials and supplies.	-	(65,633)	(65,633)
Cash payments for other expenses	-	(36,543)	(36,543)
Net cash provided by operating activities	<u>13,130,326</u>	<u>285,566</u>	<u>13,415,892</u>
Cash flows from noncapital financing activities:			
Cash received from interfund loans	-	210,602	210,602
Cash payments for interfund loans	-	(937,848)	(937,848)
Cash received from noncapital grants and gifts	177,440	-	177,440
Net cash provided by (used in) noncapital noncapital financing activities.	<u>177,440</u>	<u>(727,246)</u>	<u>(549,806)</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets.	(29,647,920)	(63,958)	(29,711,878)
Proceeds from sale of capital assets	1,087,870	-	1,087,870
Proceeds from issuance of long-term debt	5,732,036	-	5,732,036
Principal payments on bonds, notes, leases and loans	(1,302,072)	(25,930)	(1,328,002)
Interest payments on bonds, notes, leases and loans	(673,059)	(20,315)	(693,374)
Capital gifts	325,874	-	325,874
Grants and contributions	-	552,069	552,069
Net cash provided by (used in) capital and related financing activities	<u>(24,477,271)</u>	<u>441,866</u>	<u>(24,035,405)</u>
Cash flows from investing activities:			
Interest received	3,263,978	34,045	3,298,023
Cash received from the maturity of investments	13,752,012	-	13,752,012
Cash used to purchase investments	(22,565,610)	-	(22,565,610)
Net cash provided by (used in) investing activities.	<u>(5,549,620)</u>	<u>34,045</u>	<u>(5,515,575)</u>
Net change in cash and cash equivalents	(16,719,125)	34,231	(16,684,894)
Cash and cash equivalents at beginning of year (restated)	49,518,476	5,080,073	54,598,549
Cash and cash equivalents at end of year.	<u>\$ 32,799,351</u>	<u>\$ 5,114,304</u>	<u>\$ 37,913,655</u>
Cash and cash equivalents included the following:			
Cash and cash equivalents	32,324,636	5,114,304	37,438,940
Assets limited as to use cash and cash equivalents	474,715	-	474,715
Total cash and cash equivalents	<u>32,799,351</u>	<u>5,114,304</u>	<u>37,913,655</u>

(Continued)

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Reconciliation of operating loss to net cash provided by operating activities:			
Operating loss	\$ (5,950,013)	\$ (238,274)	\$ (6,188,287)
Adjustments:			
Depreciation	5,349,633	159,522	5,509,155
Bad debt expense	9,194,886	-	9,194,886
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Accounts receivable	(9,882,828)	(75,399)	(9,958,227)
Due from external parties	-	16,184	16,184
Estimated amounts due from and to third-party payers . . .	1,141,509	-	1,141,509
Net pension assets	130,040	1,088	131,128
Deferred outflows - excess consideration from acquisition . .	(288,250)	-	(288,250)
Deferred outflows of resources - pension	(13,609,443)	(421,083)	(14,030,526)
Deferred outflows of resources - OPEB	(2,699,685)	(107,151)	(2,806,836)
Prepayments	-	1,580	1,580
Accounts payable	(2,089,153)	26,000	(2,063,153)
Accrued wages and benefits	-	9,434	9,434
Due to other governments	-	776	776
Due to external parties	-	(81,055)	(81,055)
Compensated absences payable.	-	(23,889)	(23,889)
Net pension liability	33,464,284	960,745	34,425,029
Net OPEB liability	9,015,748	281,317	9,297,065
Deferred inflows of resources - pension	(8,390,742)	(181,829)	(8,572,571)
Deferred inflows of resources - OPEB	(2,052,390)	(42,400)	(2,094,790)
Other assets	(23,633)	-	(23,633)
Other liabilities	(179,637)	-	(179,637)
Net cash provided by operating activities	<u>\$ 13,130,326</u>	<u>\$ 285,566</u>	<u>\$ 13,415,892</u>

Noncash capital and related financing activities:

During 2019 and 2018, the Memorial Hospital purchased \$6,348,890 and \$1,906,352, respectively, in capital assets on account. During 2019, the Memorial Hospital acquired \$2,979,411 in capital asset under a capital lease.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2019

	Custodial
Assets:	
Equity in pooled cash and cash equivalents.	\$ 8,686,820
Cash and cash equivalents in segregated accounts.	1,429,679
Receivables (net of allowances for uncollectibles):	
Real estate and other taxes	98,170,048
Due from other governments	2,543,557
Due from external parties	3,718
Total assets	110,833,822
Liabilities:	
Due to other governments	3,471,989
Due to external parties	16,459
Total liabilities	3,488,448
Deferred inflows of resources:	
Property taxes levied for the next fiscal year.	96,322,125
Total deferred inflows of resources	96,322,125
Net position:	
Restricted for individuals, organizations and other governments	11,023,249
Total net position	\$ 11,023,249

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Custodial
Additions:	
Intergovernmental	\$ 5,216,049
Amounts received as fiscal agent	10,142,447
Licenses, permits and fees for other governments	39,830,032
Fines and forfeitures for other governments	284,593
Property tax collection for other governments	102,273,491
Other custodial fund collections	33
Total additions	157,746,645
Deductions:	
Distributions of state funds to other governments	5,057,385
Distributions as fiscal agent	9,443,054
Licenses, permits and fees distributions to other governments	40,174,424
Fines and forfeitures distributions to other governments	264,333
Property tax distributions to other governments	101,868,463
Total deductions	156,807,659
Net change in fiduciary net position	938,986
Net position beginning of year (restated)	10,084,263
Net position end of year	\$ 11,023,249

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - DESCRIPTION OF THE COUNTY

Union County, Ohio (the "County"), was created in 1820. 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 are responsible for various aspects of the County's government are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, a Common Pleas Court Judge, and a Probate and Juvenile Court Judge.

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 County, including each of these departments.

The reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements of the County are not misleading.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements (BFS) of the County have been prepared in conformity with accounting principles generally accepted in the United States of America ("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.

The most significant of the County's accounting policies are described below.

A. Reporting Entity

The County's reporting entity has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity" as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units" and GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34". The basic financial statements include all funds, agencies, boards, commissions, and component units for which the County and the County Commissioners are "accountable". Accountability as defined in GASB Statement No. 14, GASB Statement No. 39 and GASB Statement No. 61 was evaluated based on financial accountability, the nature and significance of the potential component unit's (PCU) relationship with the County and whether exclusion would cause the County's basic financial statements to be misleading or incomplete. Among the factors considered were separate legal standing; appointment of a voting majority of the PCU's Board; fiscal dependency and whether a benefit or burden relationship exists; imposition of will; and the nature and significance of the PCU's relationship with the County.

PRIMARY GOVERNMENT

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Union County, this includes the Union County Board of Developmental Disabilities (DD); Mental Health and Recovery Board of Union County (MHRB); Union County Memorial Hospital (the "Hospital"); Union County Children's Services Board; and, departments and activities that are directly operated by the elected County officials.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Based on the foregoing criteria, the financial activities of the following PCU's have been reflected in the accompanying basic financial statements as follows:

COMPONENT UNITS

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.

DISCRETELY PRESENTED COMPONENT UNITS

The component unit columns in the financial statements present the financial data of the County's discretely presented component units, Union County Airport Authority and U-Co. Industries, Inc. They are reported separately to emphasize that they are legally separate from the County.

Union County Airport Authority - The Union County Airport Authority (the "Airport Authority") was established according to Section 308.03 of the Ohio Revised Code. The Airport Authority is governed by a six member Board of Trustees appointed by the Union County Commissioners. The County Commissioners budget funds for airport operations and are responsible for the debt and deficits of the Airport Authority. Due to the imposition of will exerted by the County Commissioners as well as the financial burden for the Airport Authority, the Airport Authority is presented separately as a component unit of Union County. The Airport Authority operates on a year ending December 31. Separately issued financial statements can be obtained from the Airport Authority, 233 West 6th Street, Marysville, Ohio 43040.

U-Co Industries, Inc. - U-Co Industries, Inc. (the "Industries") is a legally separate, not-for-profit corporation, served by a Board of Trustees. The Industries, under a contractual agreement with the Union County Board of DD, provides sheltered employment for developmentally disabled or handicapped adults in Union County. Due to privatization of services, as of September 1, 2013, Columbus Center for Human Services (CCHS) provides the Industries with staff to administer and supervise training programs, facilities, transportation, supplies, equipment and other funds as necessary for operation of the Industries. The Union County Board of DD until September 1, 2013 provided all the services listed above, however, continues to provide Case Management services for those employees of the Industries and works with CCHS as necessary for their clients. Based on the significant services and resources provide by the County to the Industries, it is concluded that the Industries is fiscally dependent on the Union County Board of DD and therefore, the Industries is presented separately as a component unit of Union County. U-Co Industries operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from U-Co Industries, Inc., 16900 Square Drive, Suite 110, Marysville, Ohio 43040.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

OTHER COMPONENT UNIT

The County has the following component unit that is not reported in a column on the financial statements due to a low level of activity:

Union County Land Reutilization Corporation (the "Land Bank") - The Land Bank is a county land reutilization corporation that was formed on August 4, 2016, when the Union County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code through resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is for reclaiming, rehabilitating or reutilizing economically non-productive land throughout the County. The Corporation can potentially address parcels where the fair market value of the property has been greatly exceeded by the delinquent taxes and assessed liens and are therefore not economically feasible to initiate foreclosure actions upon. By establishing the Land Bank, the County can begin to address dilapidated housing issues in communities located in the County and also return 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 and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Board of Directors is primarily made up of elected officials of the County. Separately issued financial statements can be obtained from the Land Bank by contacting Andrew Smarra, Union County Treasurer, 233 West Sixth Street, Marysville, Ohio, 43040.

As counties are structured in Ohio, the County Auditor and County Treasurer, respectively, serve as fiscal officer and custodian of funds for various agencies, Boards and commissions. As fiscal officer the County Auditor certifies the availability of cash and appropriations prior to the processing of payments and purchases. As the custodian of all public funds, the County Treasurer invests public monies held on deposit in the County Treasury.

In the case of the separate agencies, Boards and commissions listed below, the County serves as fiscal agent and custodian, but is not accountable; therefore, the operations of the following PCU's have been excluded from the County's BFS, but the funds held on behalf of these PCU's in the County Treasury are included in the custodial funds within the BFS.

Union County General Health District
Union County Soil and Water Conservation District
Union County Family and Children First Council
Central Ohio Youth Center
Union County Joint Recreation District
Logan, Union and Champaign Regional Planning Commission
Probation Improvement Program
Union County Council of Governments

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

JOINTLY GOVERNED ORGANIZATIONS

Central Ohio Youth Center

The Central Ohio Youth Center (the "Center") is a jointly governed organization involving Union, Champaign, Delaware, and Madison Counties. The Center provides facilities for the training, treatment and rehabilitation of delinquent, dependent, abused or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint Board of Trustees whose membership consists of two appointees of the Union County Commissioners, and one appointee from Champaign, Delaware and Madison Counties. Each county's ability to influence the operations of the Center is limited to its representation on the board of trustees. Appropriations are adopted by the joint board of trustees who exercise control over the operation, maintenance and construction of the Center. Union County serves as the fiscal agent. Each county is charged for its share of the operating costs of the Center based on the number of individuals from its County in attendance. In 2019, Union County contributed \$445,725 for the Center's operations which represents 22.50 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

North Central Ohio Solid Waste Management District (the "District")

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The Board of Directors consists of County Commissioners from each County. Each county's ability to influence the operations of the District is limited to its representation on the Board of Directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties. For Union County, this represented 10 percent of total contributions. It is the intent of the District to be totally self-supporting and not require any funding from the participating counties. In 2019, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District. Additional information may be obtained by writing to the North Central Ohio Solid Waste Management District, Suite 301, 212 N. Elizabeth St., Lima, Ohio 45801.

Logan, Union, Champaign Regional Planning Commission

Union County participates in the Logan, Union, Champaign Regional Planning Commission (the "Commission") which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 2019, Union County contributed \$25,533. Due to the 2010 census, Union County became the fiscal agent in 2012. Additional information may be obtained by writing to the LUC Regional Planning Commission, P.O. Box 141, East Liberty, Ohio 43319.

Union County Joint Recreation District

The Union County Joint Recreation District (the "District") is a jointly governed organization involving Union County, the City of Marysville and Paris Township. The District was established for the purpose of acquiring, developing, operating and maintaining a sports complex and bicycle/walking trail in Union County.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The District's Board of Trustees consists of seven members, three appointed by the County Commissioners, three appointed by the Mayor of Marysville, and one appointed by the Paris Township Trustees. Each entity's ability to influence the operations of the District is limited to its representation on the Board of Trustees. In 2019, Union County contributed \$40,714 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6th Street, Marysville, Ohio 43040.

Marysville-Union County Port Authority

The Marysville-Union County Port Authority is a joint agreement between the City of Marysville, Ohio and Union County to promote transportation, economic development, housing, recreation, education, governmental operation, culture, research and the creation and preservation of jobs and employment opportunities. The City of Marysville Mayor (with the advice and consent of Council of the City) and the Union County Board of Commissioners appoint three members each, with a joint appointment from the City and County. Additional information may be obtained by writing to the Marysville-Union County Port Authority, 227 East 5th Street, Marysville, Ohio 43040.

West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, Seneca and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Developmental Disabilities (DD Board) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating DD Boards. During 2019, the County contributed \$2,214,123 to West Con. Financial information can be obtained from West Con, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

NW 33 Innovation Corridor Council of Governments (COG)

The Council of Governments (COG) is a jointly governed organization involving the City of Marysville, Union County, the Marysville-Union County Port Authority and the City of Dublin. The COG was established to oversee and manage development of the NW 33 Innovation Corridor (US-33 Corridor). Its overall purpose is to review, evaluate and make recommendations relative to the planning, programming, location, financing and scheduling of public facility projects within the region that affects the development of the US-33 Corridor area. The COG's board consist of one member from each entity with a fifth member as appointed by the City of Marysville, Union County and the Marysville-Union County Port Authority. During 2019, the County contributed \$55,340 to the COG. Additional information may be obtained by writing to the City of Marysville, 209 South Main Street, Marysville, Ohio 43040.

Central Ohio Rural Planning Organization (CORPO)

The Central Ohio Rural Planning Organization (CORPO) is as designated as the "Rural Planning Organization" (RPO) for the counties surrounding the Columbus metropolitan planning area in the Mid-Ohio Regional Planning Commission's area of interest and designated by a MORPC agreement with ODOT. The Rural Planning Committee is the forum for cooperative decision-making that will be taking the required approval actions as the CORPO. The goal is for the State of Ohio is to designate the Rural Planning Committee as an Regional Transportation Planning Organization per 23 USC Section 135(m), as amended to enhance the planning, coordination and implementation of statewide strategic long-range transportation plans and transportation improvement programs, with an emphasis on addressing the needs of non-metropolitan areas of the State. Additional information may be obtained by writing MORPC, 111 Liberty Street, Suite 100, Columbus, Ohio 43215.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

JOINT VENTURES

Health Partners, Ltd.

During 1996, the Hospital and two other area health care entities formed Health Partners, Ltd. of which the Hospital has a 33.33 percent ownership interest. This corporation was formed to provide management services to the clinic of a major area corporation. In 1996, the Hospital contributed \$100,000 to Health Partners through the Union County Hospital Association ("UCHA"). The Hospital received distributions of \$333,334 in 2019. Health Partners, Ltd. is considered an investment by the county as shown on Note 4. Additional information may be obtained by writing to Health Partners, Ltd., 19900 St. Rt. 739, Marysville, Ohio 43040.

Marysville Ohio Medical Properties, LLC

During 2003, the Hospital and other area health providers formed Marysville Ohio Medical Properties, LLC, of which the Hospital has a 46.88 percent ownership interest. The organization was formed as the property owner for the Marysville Ohio Surgery Center facility. During 2003, the Hospital contributed \$130,000 through UCHA. During 2019, the Hospital received \$61,875 through Memorial Health Foundation. Marysville Ohio Medical Properties, LLC is considered an investment by the county as shown on Note 4. Additional information may be obtained by writing to Marysville Ohio Medical Properties, LLC, 122 Professional Parkway, Marysville, Ohio 43040.

Mahoney Dialysis, LLC

During 2014, Memorial Health Foundation and other health providers formed Mahoney Dialysis, LLC, of which Memorial Hospital has a 6.00 percent ownership. Memorial Health was formed to provide dialysis and renal care services and related services to the area. During 2014, Memorial Hospital contributed \$106,020 through Memorial Health Foundation. During 2019, Memorial Hospital received distributions of \$28,905 through Memorial Health Foundation.

City Gate MOB, LLC

During 2016, Memorial Health Foundation and other health providers formed City Gate MOB, LLC, of which Memorial Health Foundation has a 15.80 percent ownership interest. During 2019, Memorial Hospital sold its ownership interest in exchange for distributions of \$383,721.

Urbana MOB, LLC

During 2017, Memorial Hospital entered into an operating rental lease agreement with Urbana MOB, LLC. As part of the formation of Urbana MOB, LLC and lease agreement entered into with Memorial Hospital, Memorial Health Foundation was given a 10 percent ownership interest as a Class B member. Memorial Health Foundation was not required to contribute any initial capital upon creation of Urbana MOB, LLC. During 2019, Memorial Hospital sold its ownership interest in exchange for distributions of \$252,326.

Union County Council of Governments (COG)

The Union County Council of Governments, established in 2012, is a joint venture between the City of Marysville, the Marysville Exempted Village School District and Union County in order to share resources in the area of technology. The COG Governing Board consists of one representative from each entity. Each entity has one third interest in the Council. The County has been appointed as the fiscal agent. In 2019, the County made an annual contribution of \$4,000 and \$80,661 in reimbursements to the COG. Additional Information may be obtained by writing to the Union County Auditor's Office, 233 West Sixth Street, Marysville, Ohio 43040.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Tri-County Corrections Commission

The Tri-County Corrections Commission is a joint venture for the establishment of a central jail facility for the use of Champaign, Madison, and Union Counties. The operation of the jail is controlled by a joint Board whose membership consists of the sheriff, one judge, and one commissioner from each of the participating counties. Each county's ability to influence the operations of the jail is limited to its representation on the Board. Champaign County has been appointed the fiscal agent for the joint venture. In 2019, Union County contributed \$1,909,543. Additional information may be obtained by writing to the Tri-County Corrections Commission, 1512 U.S. Rt. 68, Urbana, Ohio 43078.

INSURANCE PURCHASING POOLS

The County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc., (CORSA) is an Ohio not-for-profit corporation established by forty-six counties for establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management programs. Member counties agree to jointly participate in 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.

The County Commissioners Association of Ohio Service Corporation

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association of Ohio Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool. A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant, and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

County Employee Benefits Consortium of Ohio

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 claim contingency reserve fund, as well as the fixed costs of the consortium.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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 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 CCAO and another is required to be a Board Member of the County Risk Sharing Authority, Inc. (CORSA).

B. Basis of Presentation

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 and those that are considered business-type activities.

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 for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. 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. 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 business segment or governmental function 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 proprietary 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.

C. 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. There are three categories of funds: governmental, proprietary and fiduciary.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Governmental Funds - Governmental funds are those through which most governmental functions typically 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 purposes for which they may or must be used. Current liabilities and deferred inflows of resources are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

General - This is the primary operating fund of the County. It accounts for and reports all financial resources of the general government, except those accounted for and reported in another fund.

County Board of Developmental Disabilities (Board of DD) - This fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources are a County-wide property tax levy and State and federal grants.

Other governmental funds of the County are used to account for (a) financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets, (b) specific revenue sources that are restricted or committed to an expenditure for specified purposes other than debt service or capital projects and (c) financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

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

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has presented the following major proprietary fund:

Memorial Hospital of Union County - This fund accounts for the operation of the Hospital. The cost of operating the Hospital is primarily financed through user patient services. Although not a legally separate entity, funds are not co-mingled with the County's treasury, but consolidated for annual reporting.

The other enterprise funds of the County are used to account for the sanitary sewer district and enterprise building and development. These funds are nonmajor funds whose activities have been aggregated and presented in a single column in the BFS.

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 custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The County has no trust funds. The County's fiduciary funds are custodial funds which are used to account for property taxes, special assessments, and other "pass through" monies to be distributed to local governments other than the County.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

D. Measurement Focus

Government-Wide Financial Statements - The government-wide financial statements are prepared using the 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.

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, current deferred outflows of resources, current liabilities and current deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on 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 statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses, and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

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

E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the basic financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows 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 a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that 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 of year end.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, payments in lieu of taxes, grants, entitlements and donations. On an accrual basis, revenues from sales taxes are recognized in the year in which the sales are made (See Note 7). Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6). 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 a modified accrual basis, revenue from all other nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: sales tax, interest, federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, see Notes 16 and 17 for deferred outflows of resources related the County's net pension liability and net OPEB liability, respectively. In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for 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 as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes and unavailable revenue. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. These amounts have been recorded as a deferred inflow 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 funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes, but is not limited to, sales taxes, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

For the County, see Notes 16 and 17 for deferred inflows of resources related to the County's net pension liability and net OPEB liability, respectively. This deferred inflow of resources is only reported on the government-wide statement of net position.

Expense/Expenditures - On the accrual basis of accounting, 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

F. Budgetary Data

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified.

All funds, other than custodial funds, are legally required to be budgeted and appropriated. The level of budgetary control is at the object level within each department. Although the legal level of budgetary control was established at the object level within each department level of expenditures, the County has elected to present budgetary statement comparisons at the fund and function levels of expenditures included within the basic financial statements. Budgetary modifications at the legal level of budgetary control may only be made by resolution of the County Commissioners.

Budgetary information for the Memorial Hospital of Union County enterprise fund and U-Co Industries and Airport Authority (component units) are not reported because they are not included in the entity for which the “appropriated budget” is adopted and they do not maintain separate budgetary records.

Tax Budget - A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The purpose of the tax budget is to reflect the need for existing (or increased) tax rates. The County Budget Commission waived the requirement for the tax budget for 2019.

Estimated Resources - The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews revenue estimates. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund.

On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31. Further amendments may be made during the year if the County Auditor determines that revenue to be collected will be greater than or less than the prior estimates and the Budget Commission find the revised estimates to be reasonable. The amounts set forth in the budgetary statements represent estimates from the first (original budget) and final (final budget) amended certificates issued during 2019.

Appropriations - A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriations resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund (the legal level of budgetary control) may be modified during the year by a resolution of the County Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. In the budgetary statements, the original budgeted amounts represent the original budgeted appropriations that covered the entire year of 2019. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2019.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Lapsing of Appropriations - At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding year and is not re-appropriated.

G. Cash and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the basic financial statements.

During 2019, County investments were limited to Farm Federal Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, negotiable certificates of deposit and the State Treasury Asset Reserve of Ohio (STAR Ohio). The County Hospital's investments were limited to negotiable certificates of deposit, a money market account, U.S. Government agency notes, U.S. treasury obligations and commercial paper. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

During 2019, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of 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 (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its 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 an NAV per share that approximates fair value.

For 2019, 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 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes, all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2019 amounted to \$1,982,483 which includes \$1,721,279 assigned from other County funds.

Cash and cash equivalents that are held at West Con on behalf of the County Board of DD is recorded on the balance sheet as "cash with fiscal agent."

Cash and cash equivalents that are held separately within departments of the County and by Memorial Hospital, is recorded as "cash and cash equivalents in segregated accounts" (including restricted amounts).

Cash and cash equivalents of the Airport Authority (component unit) are held by the County Treasurer and are included in the County's cash management pool. They are recorded as "equity in pooled cash and cash equivalents".

Cash and cash equivalents of U-Co Industries (component unit) are held by the component unit and are recorded as "cash and cash equivalents in segregated accounts".

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents. Interest is distributed by the County Treasurer to the general fund, treasurer prepaid interest fund, the elections security grant fund, the federal LEFT fund, the motor vehicle and gasoline tax fund, federal CHIP fund, capital improvements fund, Main Street building capital project fund, multi building improvement fund, sewer enterprise fund and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2019 amounted to \$129,696 and \$443, respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$3,263,978 and \$20,689, respectively.

An analysis of the County's investment account at year end is provided in Note 4.

H. Inventories of Materials and Supplies

On government-wide and fund financial statements, inventory of supplies are reported at cost and inventories held for resale are reported at lower of cost or market. Inventories are recorded on a first-in, first-out basis. Inventories are accounted for using the purchase method.

On the fund financial statements, reported material and supplies inventory is equally offset by a nonspendable fund balance in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

Inventory consists of expendable supplies held for consumption for the governmental funds and medical supplies, office supplies and pharmaceutical products for the Hospital.

I. Capital Assets

Governmental capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of \$2,000, \$10,000 for infrastructure and \$1,500 for the Hospital. 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 capital assets is also capitalized for the proprietary funds.

All reported capital assets are depreciated except for land, infrastructure and construction in process. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for water and sewer lines were estimated based on the County's historical records of necessary improvements and replacements.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Land improvements	20 years	20 - 24 years
Buildings and improvements	6 - 40 years	6 - 50 years
Water and sewer lines	N/A	50 years
Equipment	5 - 10 years	5 - 10 years
Furniture and fixtures	10 years	10 years
Vehicles	5 - 8 years	5 - 8 years
Intangibles	30 years	30 years
Property under capital lease	N/A	5 - 15 years

The County's infrastructure consists of roads and bridges. County roads and bridges (infrastructure reported in the governmental activities column of the statement of net position) are presented using the modified approach and therefore these assets are not depreciated. In addition, expenditures made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenditures for additions or improvements are capitalized. Additional disclosures about the condition assessment and maintenance cost regarding the County's roads and bridges appear in the required supplementary information.

J. 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 that 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 for all County departments including Union County Memorial Hospital, are accrued as a liability using the vesting method. An accrual for sick leave is made to the extent it includes those employees who are currently eligible to receive termination benefits, as well as those employees expected to become eligible in the future. The amount is based on accumulated sick leave and employee wage rates at year end taking into consideration any limits specified in the County's termination policy. The County records a liability for accumulated unused sick leave for employees who are at least forty-five years of age and having ten or more years of service with the County.

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019, 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.

On the fund financial statements, reported prepayments are equally offset by a nonspendable fund balance classification in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

L. Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund loans receivables/payables". Receivables and payables resulting from routine lag between the dates interfund goods and services are provided or reimbursed expenditures occur are classified as "due to/due from other funds". Receivables and payables resulting from activity between the primary government and custodial funds are classified as "due to/due from external parties".

Interfund balances between governmental funds are eliminated in the governmental activities column of the statement of net position.

M. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

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

N. Interfund Transactions

During the normal course of operations, the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are treated similarly when involving other funds of the County. These interfund services provided and used are not eliminated in the process of consolidation.

O. 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 the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable.

Restricted - Fund balance is reported as restricted when constraints are placed on the use of resources that are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of Commissioners (the highest level of decision making authority). Those committed amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. 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 fund balance classification are intended to be used by the County for specific purposes, but do not meet the criteria to be classified as committed. The County Commissioners have by resolution authorized the County Auditor to assign fund balance. The County Commissioners may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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 only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which restricted and unrestricted (committed, assigned, and unassigned) fund balance is 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 could be used.

On September 20, 2012, the Commissioners passed resolution 369-12 which established the Fiscal Management Policy of the County.

General Fund

The balance in the general fund at year end will contain approximately 17% (as determined by the Commissioners) of general fund appropriations, which would sustain the general fund for approximately two months. The general fund contingency line item shall also be a minimum of two percent of the general fund appropriations, unless the Commissioners determine a larger percentage is necessary.

Stabilization Fund

The stabilization fund was created to mitigate against cyclical changes in revenues and expenditures of the general fund. These funds will be used for replacing the carryover balance to guarantee the required beginning of year balance, to replace sales tax reimbursements or other revenue losses and providing dollars during economic downturns. The Commissioners shall determine the reserve balance in the stabilization fund, all of which shall be funded from the general fund when funds are deemed available. The balance in the stabilization fund at December 31, 2019 was \$1,983,596 and is included in the unassigned fund balance of the general fund.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Salary and Benefit Liability Fund

The salary and benefit liability fund was created to assist in the payment of leave for terminated or retired employees and to cover payroll expenses in any year when the number of pay periods exceeds 26. The Commissioners shall determine the reserve balance in the salary and benefit liability fund, all of which shall be funded from the general fund when funds are deemed available. The balance in the salary and benefit liability fund at December 31, 2019 was \$198,696 and is included as committed for termination benefits in the fund balance of the general fund.

Capital Improvement Fund

The purpose of this fund is to provide dollars to assist in the payment of costs for projects involving the acquisition, construction or improvement of fixed assets of the county or of collaborations of which the county is a partner. The Commissioners shall determine the balance based on anticipated future capital needs. The balance in the capital improvement fund at December 31, 2019 was \$6,564,773 and is included in the assigned fund balance of the other governmental funds.

P. Net Position

Net position represents the difference between assets plus deferred outflows of resources less liabilities and less deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Q. Bond Issuance Costs, Bond Premium/Discount and Accounting Loss

On government-wide financial statements and in the enterprise funds, issuance costs are expensed during the year in which they incurred.

Bond premiums/discounts are deferred and amortized over the term of the bonds using the straight-line method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of the bonds.

For advance refundings resulting in the defeasance of debt reported in the government-wide financial statements and enterprise funds, 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 gain or 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 in the government-wide financial statements and enterprise funds.

On the government-wide financial statements and proprietary fund financial statements bond premiums are recognized in the current period. The reconciliation between the bonds face value and the amount reported on the statement of net position is presented in Note 12.A.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2019.

S. Estimates

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

T. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services, license fees, and tap in fees from the sewer and building development departments.

Union County Memorial Hospital serves patients who generally reside in the local area. These services primarily are paid by third-party payors including Medicare, Medicaid, and commercial insurance carriers. Charges to patients are recorded as operating revenue at established billing rates as services are rendered. Allowances are currently provided for uncollectible accounts and for contractual adjustments, representing the difference between established billing rates and reimbursement rates paid by third-party payors. Estimates for contractual adjustments are recorded in the period in which services are provided and are based on preliminary estimates with the final adjustment made in the period in which settlement is made. The Hospital maintains a policy whereby patients in need of medical services are treated without regard to their ability to pay for such services (charity care). Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenue.

Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

U. Pensions/Other Postemployment Benefits (OPEB)

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

V. Fair Value Measurements

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2019, the County has early implemented GASB Statement No. 83, "Certain Asset Retirement Obligations", GASB Statement No. 84, "Fiduciary Activities", GASB Statement No. 88, "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements" and GASB Statement No. 90, "Majority Equity Interests - an amendment to GASB Statements No. 14 and No. 61".

GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability. The implementation of GASB Statement No. 83 did not have an effect on the financial statements of the County.

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary classification of custodial funds, while other funds have been reclassified as governmental or proprietary funds. These fund reclassifications resulted in the restatement of the County's financial statements.

GASB Statement No. 88 improves the information that is disclosed in notes to the basic financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The implementation of GASB Statement No. 88 did not have an effect on the financial statements of the County.

GASB Statement No. 90 improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. The implementation of GASB Statement No. 90 did not have an effect on the financial statements of the County.

B. Restatement of Net Position and Fund Balances

The implementation of GASB 84 had the following effect on fund balance as reported at December 31, 2018:

	General	County Board of DD	Other Governmental Funds	Total Governmental Funds
Fund Balance as previously reported	\$ 9,081,853	\$ 13,509,262	\$ 31,821,168	\$ 54,412,283
GASB Statement No. 84	618,969	-	6,213	625,182
Restated Fund Balance, at December 31, 2018	\$ 9,700,822	\$ 13,509,262	\$ 31,827,381	\$ 55,037,465

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

The implementation of the GASB 84 pronouncement had the following effect on the net position as reported at December 31, 2018:

	<u>Governmental Activities</u>
Net position as previously reported	\$ 109,221,040
GASB Statement No. 84	<u>625,182</u>
Restated net position at December 31, 2018	<u>\$ 109,846,222</u>

Due to the implementation of GASB Statement No.84, the new classification of custodial funds is reporting a beginning net position of \$10,084,263. Also, related to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. At December 31, 2018, agency funds reported assets and liabilities of \$108,064,806.

C. Deficit Fund Balances

Fund balances at December 31, 2019 included the following individual fund deficit:

<u>Nonmajor fund</u>	<u>Deficit</u>
Prosecutor building CH entry improvement	\$ 2,479,727

The general fund is liable for any deficit in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balance resulted from reporting notes payable as a fund liability.

NOTE 4 - DEPOSITS AND INVESTMENTS

Primary Government

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Active monies 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.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities 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;

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
5. Time certificates of deposit or savings or deposit accountants including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in items 1 or 2 above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool, the State Treasury Asset Reserve of Ohio (STAR Ohio); and,
8. Certain bankers' acceptances for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met.

Protection of the 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 monies deposited in the financial institution.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment 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 it 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 qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

A. Cash on Hand

At year end, the County had \$800 in undeposited cash on hand which is included on the financial statements of the County as part of "equity in pooled cash and cash equivalents".

B. Cash and cash equivalents with fiscal agent

At year end, the County had \$1,854,612 held with West Con for County Board of DD operations which is included on the financial statements of the County as part of "cash with fiscal agent".

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

C. Deposits with Financial Institutions

At December 31, 2019, the carrying amount of all County deposits was \$75,522,684, including cash in segregated accounts. As of December 31, 2019, \$12,695,414 of the County's bank balance of \$106,453,722 was covered by FDIC and the remaining was either covered by the Ohio Pooled Collateral System (OPCS) or exposed to custodial risk as discussed below.

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the County's and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the 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. For 2019, the County's financial institutions were approved for a reduced collateral rate of 50 percent through the OPCS. Although all 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.

D. Investments

As of December 31, 2019, the County had the following investments and maturities:

<u>Measurement/ Investment type</u>	<u>Measurement Value</u>	<u>Investment Maturities</u>		
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>Greater than 24 months</u>
<i>Fair value:</i>				
FFCB	\$ 12,446,680	\$ 2,498,500	\$ 997,560	\$ 8,950,620
FHLB	8,444,890	-	3,495,170	4,949,720
FHLMC	5,000,590	-	-	5,000,590
FNMA	2,985,090	-	2,985,090	3,243,650
Negotiable CD's	3,492,706	-	249,056	-
<i>Amortized cost:</i>				
STAR Ohio	213,074	213,074	-	-
<i>Fair value:</i>				
Hospital investments (see below)	<u>81,694,063</u>	<u>39,913,241</u>	<u>-</u>	<u>41,780,822</u>
Total w/hospital	<u>\$ 114,277,093</u>	<u>\$ 42,624,815</u>	<u>\$ 7,726,876</u>	<u>\$ 63,925,402</u>

The weighted average of maturity of investments is 3.31 years.

Hospital investments: The hospital's investments include \$28,726,070 in negotiable certificates of deposit, \$118,961 in a money market, \$35,125,364 in U.S. Government agency notes, \$7,488,628 in U.S. Treasury obligations and \$10,235,040 in commercial paper at December 31, 2019.

The County's investments in federal agency securities (FHLB, FHLMC, FNMA, FFCB) and negotiable CD's are valued using quoted prices in markets that are not considered to be active, dealer quotations or alternative pricing sources for similar assets or liabilities for which all significant inputs are observable, either directly or indirectly (Level 2 inputs).

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

The County Hospital investments in negotiable certificates of deposit, money market, U.S. government agency notes, U.S. Treasury obligations and commercial paper are valued using significant other observable inputs (Level 2 inputs).

Interest Rate Risk: The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The County's investment policy addresses interest rate risk by requiring the consideration of market conditions and cash flow requirements in determining the term of an investment.

Credit Risk: STAR Ohio carries a rating of AAAM by Standard & Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The Avon Ohio Local School District municipal bonds, the negotiable certificates of deposit, and federal agency securities carry a rating of AA+ by Standard & Poor's and Aaa by Moody's. The County has no investment policy that addresses credit risk.

Concentration of Credit Risk: The County's investment policy addresses concentration of credit risk by requiring investments to be diversified to reduce the risk of loss resulting from over concentration of assets in a specific issue or specific class of securities. The following table includes the percentage of each investment type held by the County at December 31, 2019:

<u>Measurement/ Investment type</u>	<u>Measurement Value</u>	<u>% of Total</u>
<i>Fair value:</i>		
FFCB	\$ 12,446,680	10.89
FHLB	8,444,890	7.39
FHLMC	5,000,590	4.37
FNMA	2,985,090	2.61
Negotiable CD's	3,492,706	3.05
<i>Amortized cost:</i>		
STAR Ohio	213,074	0.19
<i>Fair value:</i>		
Hospital investments	<u>81,694,063</u>	<u>71.50</u>
Total w/hospital	<u>\$114,277,093</u>	<u>100.00</u>

E. Reconciliation of Cash and Investments to the Statement of Net Position

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net position as of December 31, 2019:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 75,522,684
Cash on hand	800
Cash with fiscal agent	1,854,612
Investments	<u>114,277,093</u>
Total	<u>\$ 191,655,189</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

<u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 61,330,808
Business-type activities	119,607,718
Component unit - Airport	600,164
Custodial funds	<u>10,116,499</u>
Total	<u>\$ 191,655,189</u>

F. Component Unit

At December 31, 2019, the U-Co Industries component unit's bank balance was \$2,492,172, of which \$250,000 was covered by the FDIC.

The component unit's cash balance at June 30, 2019 is reported as "cash and cash equivalents in segregated accounts" on the statement of net position.

NOTE 5 - INTERFUND TRANSACTIONS

- A. Interfund loans receivable/payable at December 31, 2019 consisted of the following, as reported in the fund financial statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
Nonmajor governmental funds	Nonmajor governmental funds	\$ 139,464
Nonmajor enterprise fund	Nonmajor governmental funds	<u>727,246</u>
Total interfund loans		<u>\$ 866,710</u>

Interfund loans receivable/payable are short-term interfund loans and are expected to be repaid in the subsequent fiscal year. The primary purpose of the interfund loan in the amount of \$35,306 from the capital improvements fund (a nonmajor governmental fund) to the Clark Yoder Ditch construction fund (a nonmajor governmental fund) was to provide short-term funding for the project. The primary purpose of the interfund loan in the amount of \$104,158 from the capital infrastructure fund (a nonmajor governmental fund) to the ditch rotary fund (a nonmajor governmental fund) was for a five-year equipment loan. The loan carries an interest rate of 3.86% and has a final maturity date of June 30, 2022. The primary purpose of the interfund in the amount of \$96,388 from the building and development fund (a nonmajor enterprise fund) to the motor vehicle and gas tax fund (a nonmajor governmental fund) was for a three-year equipment loan. The loan carries an interest rate of 1.00% and has a final maturity date of April 1, 2021. The primary purpose of the interfund in the amount of \$630,858 from the building and development fund (a nonmajor enterprise fund) to the motor vehicle and gas tax fund (a nonmajor governmental fund) was for a three-year equipment loan. The loan carries an interest rate of 1.00% and has a final maturity date of April 1, 2023. Interfund loans receivable/payable between governmental funds are eliminated and are not reported on the government-wide statement of net position. Interfund loans between governmental funds and enterprise funds are reported as internal balance on the government-wide statement of net position.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

- B.** Due to/from other funds at December 31, 2019, consisted of the following as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 7,672
Nonmajor governmental fund	General fund	2,135
Nonmajor governmental funds	Nonmajor governmental funds	<u>38,659</u>
Total due to/due from other funds		<u>\$ 48,466</u>

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All interfund balances are due within one year.

Amounts due to/from other funds between governmental funds are eliminated on the government-wide financial statements.

- C.** Due to/from external parties at December 31, 2019, consisted of the following as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
Custodial fund	Nonmajor governmental fund	\$ 3,718
Nonmajor enterprise fund	Custodial fund	<u>16,459</u>
Total due to/due from external parties		<u>\$ 20,177</u>

These balances resulted from the time lag between the dates that (1) goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments are made. All balances are due within one year.

- D.** Interfund transfers for the year ended December 31, 2019, consisted of the following, as reported on the fund financial statements:

<u>Transfers to nonmajor governmental funds from:</u>	
General fund	\$ 15,271,336
Nonmajor governmental funds	455,240
<u>Transfers to general fund from:</u>	
Nonmajor governmental funds	<u>10,539,089</u>
Total	<u>\$ 26,265,665</u>

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers of \$455,240 from nonmajor capital projects to the bond retirement fund (a nonmajor governmental fund) were for debt service payments. Transfers to the general fund from nonmajor governmental fund were for reimbursement from the dog and kennel fund (\$75,000) and to transfer bank unspent money from the capital improvements, capital equipment and capital infrastructure nonmajor capital projects funds to establish accumulation periods (\$10,464,089). All transfers were in compliance with Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

Interfund transfers between governmental funds are eliminated on the government-wide financial statements.

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2019 public utility property taxes became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. Property taxes receivable represents real property taxes, public utility taxes, delinquent tangible personal property taxes and other outstanding delinquencies which are measurable as of December 31, 2019 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by a deferred inflow of resources since the current taxes were not levied to finance 2019 operations and the collection of delinquent taxes has been offset by a deferred inflow of resources since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is considered a deferred inflow of resources.

The full tax rate for all County operations for the year ended December 31, 2019 was \$11.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2019 property tax receipts were based are as follows:

<u>Real property</u>	
Residential/agricultural	\$ 1,654,825,860
Commercial/industrial/mineral	229,577,590
<u>Public utility</u>	
Real	335,250
Personal	144,428,100
Total assessed value	<u>\$ 2,029,166,800</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 7 - PERMISSIVE SALES AND USE TAX

The County Commissioners by resolution imposed a one 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 at the Ohio Department of Taxation certifies the amount of the taxes 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 from the Ohio Department of Budget and Management to the County is to be made within five days of the certification.

In 2008, a supplemental sales tax increase of one quarter of one percent (.25%) was passed by ballot issue, effective July 1, 2008. Of the sales tax increase, 50% is allocated to the improvement and construction of county roads and bridges; and 50% for direct senior services including meals on wheels, home health care and transportation.

Proceeds of the tax are credited to the general fund, the motor vehicle/gas tax fund, and the senior services fund. On the governmental fund financial statements, only amounts that are measurable and available at year end are accrued as revenue. Sales and use tax revenue for 2019 amounted to \$12,426,129 for the general fund, \$1,552,872 for the motor vehicle/gas tax fund and \$1,552,867 for the senior services fund.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2019, consisted of taxes, accounts (billings for user charged services), special assessments, accrued interest, contributions and intergovernmental receivables arising from grants, loans, notes entitlements and shared revenue. All intergovernmental receivables have been classified as "due from other governments" on the financial statements. Receivables have been recorded to the extent that they are measurable at December 31, 2019.

A summary of the principal items of receivables reported on the statement of net position follows:

Governmental activities:

Sales taxes	\$ 3,913,169
Real estate and other taxes	16,530,012
Payments in lieu of taxes	281,700
Accounts	1,036,419
Accrued interest	185,372
Due from other governments	6,843,371
Special assessments	272,851

Business-type activities:

Accounts	16,008,063
Contributions	760,045

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 8 - RECEIVABLES - (Continued)

The Hospital's receivables were calculated as follows:

Memorial Hospital

Gross patient accounts receivable	\$ 40,673,438
Less allowance for:	
Uncollectible accounts	(7,541,670)
Contractual adjustments	(17,208,593)
Net total patient accounts receivable	\$ 15,923,175
Contributions receivable	760,045

A summary of the principal items of "due from other governments" as reported on the fund financial statements follows:

<u>General fund</u>	<u>Amount</u>
Homestead and rollback	\$ 367,131
Local government	242,941
Grants	157,416
Other intergovernmental amounts	121,433
Casino tax revenue	344,182
Total	1,233,103
<u>County Board of DD</u>	
Grants	55,358
Homestead and rollback	383,324
Total	438,682
<u>Nonmajor governmental funds</u>	
911 emergency	63,278
VOCA grant	60,788
Sheriff policing rotary	2,143
Motor vehicle and gas tax	2,959,395
ADAMH	1,119,954
Co-ordination transportation (UCATS)	2,758
Federal CHIP	22,000
Public assistance	510,567
Child support enforcement services	35,601
WIA	10,028
Community support services	205,996
Senior services	1,050
Target community alternative	89,345
Federal grant	88,505
Honda TIF cash	178
Total nonmajor governmental funds	5,171,586
Total governmental funds	\$ 6,843,371

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 9 - CAPITAL ASSETS

A. Capital asset activity for the governmental activities for the year ended December 31, 2019, was as follows:

<u>Governmental activities:</u>	<u>Balance</u> 12/31/18	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> 12/31/19
<i>Capital assets, not being depreciated:</i>				
Land	\$ 942,642	\$ -	\$ -	\$ 942,642
Construction in progress	282,179	3,403,512	-	3,685,691
Easements	91,573	29,760	-	121,333
Infrastructure	<u>75,512,168</u>	<u>2,210,670</u>	<u>-</u>	<u>77,722,838</u>
Total capital assets, not being depreciated	<u>76,828,562</u>	<u>5,643,942</u>	<u>-</u>	<u>82,472,504</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	1,815,970	-	-	1,815,970
Buildings	39,200,215	189,446	-	39,389,661
Equipment	5,845,186	1,469,963	(598,358)	6,716,791
Furniture and fixtures	1,722,352	3,758	-	1,726,110
Vehicles	9,325,886	1,739,942	(379,684)	10,686,144
Intangibles	<u>1,164,045</u>	<u>164,004</u>	<u>-</u>	<u>1,328,049</u>
Total capital assets, being depreciated	<u>59,073,654</u>	<u>3,567,113</u>	<u>(978,042)</u>	<u>61,662,725</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(821,958)	(71,948)	-	(893,906)
Buildings	(20,581,547)	(1,644,076)	-	(22,225,623)
Equipment	(5,164,544)	(525,248)	592,879	(5,096,913)
Furniture and fixtures	(1,139,397)	(86,887)	-	(1,226,284)
Vehicles	(8,153,232)	(699,613)	319,141	(8,533,704)
Intangibles	<u>(711,811)</u>	<u>(60,617)</u>	<u>-</u>	<u>(772,428)</u>
Total accumulated depreciation	<u>(36,572,489)</u>	<u>(3,088,389)</u>	<u>912,020</u>	<u>(38,748,858)</u>
Total capital assets being depreciated, net	<u>22,501,165</u>	<u>478,724</u>	<u>(66,022)</u>	<u>22,913,867</u>
Governmental activities capital assets, net	<u>\$ 99,329,727</u>	<u>\$ 6,122,666</u>	<u>\$ (66,022)</u>	<u>\$ 105,386,371</u>

Depreciation expense was charged to functions/programs of the governmental activities as follows:

Governmental activities:

General government:

Legislative and executive	\$ 1,774,403
Judicial	173,415
Human services	136,882
Public works	395,253
Public safety	421,088
Health	<u>187,348</u>
Total depreciation expense - governmental activities	<u>\$ 3,088,389</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 9 - CAPITAL ASSETS - (Continued)

B. A summary of the business-type activities capital assets for the year ended December 31, 2019 is as follows:

	Balance				Balance
<u>Business-type activities:</u>	<u>12/31/18</u>	<u>Reclassifications</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/19</u>
<i>Capital assets, not being depreciated:</i>					
Land	\$ 3,681,612	\$ (218,271)	\$ 39,440	\$ (480,300)	\$ 3,022,481
Construction in progress	<u>16,429,509</u>	<u>(501,569)</u>	<u>27,851,718</u>	<u>-</u>	<u>43,779,658</u>
<i>Total capital assets, not being depreciated</i>	<u>20,111,121</u>	<u>(719,840)</u>	<u>27,891,158</u>	<u>(480,300)</u>	<u>46,802,139</u>
<i>Capital assets, being depreciated:</i>					
Land improvements	4,416,846	(63,837)	799,382	(40,572)	5,111,819
Buildings and improvements	60,324,953	277,325	1,838,618	(1,151,084)	61,289,812
Equipment	43,081,870	506,352	5,474,238	(5,509,350)	43,553,110
Property under capital lease	4,083,308	-	-	-	4,083,308
Furniture and fixtures	3,003	-	3,518	-	6,521
Vehicles	220,251	-	53,854	-	274,105
Water and sewer lines	223,368	-	-	-	223,368
Intangibles	<u>12,080</u>	<u>-</u>	<u>-</u>	<u>(10,050)</u>	<u>2,030</u>
<i>Total capital assets, being depreciated</i>	<u>112,365,679</u>	<u>719,840</u>	<u>8,169,610</u>	<u>(6,711,056)</u>	<u>114,544,073</u>
<i>Less: accumulated depreciation:</i>					
Land improvements	(2,419,723)	-	(160,339)	35,453	(2,544,609)
Buildings and improvements	(30,356,960)	-	(1,862,909)	632,549	(31,587,320)
Equipment	(33,532,370)	-	(3,364,726)	5,470,295	(31,426,801)
Property under capital lease	(4,083,308)	-	-	-	(4,083,308)
Furniture and fixtures	(3,003)	-	(264)	-	(3,267)
Vehicles	(155,430)	-	(23,882)	-	(179,312)
Water and sewer lines	(213,672)	-	(6,298)	-	(219,970)
Intangibles	<u>(8,172)</u>	<u>-</u>	<u>(140)</u>	<u>6,282</u>	<u>(2,030)</u>
<i>Total accumulated depreciation</i>	<u>(70,772,638)</u>	<u>-</u>	<u>(5,418,558)</u>	<u>6,144,579</u>	<u>(70,046,617)</u>
<i>Total capital assets, being depreciated, net</i>	<u>41,593,041</u>	<u>719,840</u>	<u>2,751,052</u>	<u>(566,477)</u>	<u>44,497,456</u>
Business-type activities capital assets, net	<u>\$ 61,704,162</u>	<u>\$ -</u>	<u>\$ 30,642,210</u>	<u>\$ (1,046,777)</u>	<u>\$ 91,299,595</u>

Depreciation expense was charged to enterprise funds of the County as follows:

<u>Business-type activities:</u>	
Memorial Hospital	\$ 5,259,036
Building development	16,110
Sewer	<u>143,412</u>
Total depreciation expense - business-type activities	<u>\$ 5,418,558</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 10 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2019, follows:

	Balance 12/31/2018	Issued	Retired	Balance 12/31/2019
Governmental activities:				
<u>Bond anticipation notes -</u>				
<u>Direct borrowing</u>				
Various purpose, series 2018	\$ 4,500,000	\$ -	\$ (4,500,000)	\$ -
Various purpose, series 2019	-	4,500,000	-	4,500,000
Total notes payable	\$ 4,500,000	\$ 4,500,000	\$ (4,500,000)	\$ 4,500,000

On September 11, 2018, the County issued \$4,500,000 in various purpose bond anticipation notes for the purpose of upgrades to the justice center, the prosecutor's office and security upgrades. The notes carry an interest rate of 2.5% and had a final maturity date of September 10, 2019.

On September 10, 2019, the County issued \$4,500,000 in various purpose bond anticipation notes to refund the series 2018 notes that were outstanding for the purpose of upgrades to the justice center, the prosecutor's office and security upgrades. These notes are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and are not offered for public sale. The notes carry an interest rate of 2.0% and had a final maturity date of September 9, 2020. The notes are reported as a fund liability of the prosecutor building CH entry improvement fund (a nonmajor governmental fund). At December 31, 2019, \$2,684,490 in proceeds had been spent.

NOTE 11 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service, standard work week, and department policy. All accumulated, unused vacation time is paid upon separation from the County. County employees who have ten or more years of service are paid upon eligible retirement (under OPERS and STRS Ohio guidelines) for one-fourth of the value of their accumulated, unused sick leave up to a maximum of thirty days.

B. Employee Health Insurance

The County provides employee co-pay medical/surgical benefits through Anthem, a preferred provider organization (PPO) selected by the County Employees Benefits Consortium of Ohio (CEBCO). CEBCO's rates are tiered for single, two party, and family households. The County's portion is paid from the fund from which the employee's salaries are paid. Under the fully insured program, there is a \$1,000/\$2,000 deductible for PPO network providers, and a \$2,000/\$4,000 per year single/family deductible for non-network providers.

Union County Memorial Hospital provides medical, surgical, dental, and vision benefits through a self-insurance program. Under the program, Hospital employees share in the cost of their insurance coverage. Their portion of the cost is determined by the plan selected, single or family, and the co-pay associated with that plan. Claims under the plan are administered by the Hospital's third-party administrator.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 - LONG-TERM OBLIGATIONS

A. Governmental Activities Long-Term Obligations

A schedule of changes in long-term obligations of the County during 2019 follows.

	Interest Rate	Balance 12/31/18	Additions	Reductions	Balance 12/31/19	Amount Due in One Year
Governmental activities:						
<u>General obligation bonds:</u>						
2009 various purpose refunding	2.25-4.50%	\$ 1,430,000	\$ -	\$ (215,000)	\$ 1,215,000	\$ 225,000
2012 ditch improvement	3.50%	100,000	-	(25,000)	75,000	25,000
Total general obligation bonds		<u>1,530,000</u>	-	<u>(240,000)</u>	<u>1,290,000</u>	<u>250,000</u>
<u>Sales tax revenue bonds</u>						
2012 London Avenue building refunding	2.00-2.50%	\$ 820,000	\$ -	\$ (200,000)	\$ 620,000	\$ 200,000
Sales tax revenue bonds, Series 2018	2.00-5.00%	10,525,000	-	(515,000)	10,010,000	530,000
		<u>11,345,000</u>	-	<u>(715,000)</u>	<u>10,630,000</u>	<u>730,000</u>
<u>OPWC Loans - Direct Borrowing</u>						
OPWC Loans - Raymond Peoria		663,950	-	(37,940)	626,010	37,940
<u>Other long-term obligations</u>						
Compensated absences		2,112,410	139,042	(137,856)	2,113,596	1,477,522
Net pension liability		21,934,355	17,417,031	-	39,351,386	-
Net OPEB liability		13,843,481	3,788,231	-	17,631,712	-
Total other long-term obligations		<u>37,890,246</u>	<u>21,344,304</u>	<u>(137,856)</u>	<u>59,096,694</u>	<u>1,477,522</u>
Total governmental activities		<u>\$ 51,429,196</u>	<u>\$ 21,344,304</u>	<u>\$ (1,130,796)</u>	71,642,704	<u>\$ 2,495,462</u>
				Add: Unamortized premium on bond issue:	<u>741,135</u>	
				Total reported on statement of net position:	<u>\$ 72,383,839</u>	

All general obligation bonds are supported by the full faith and credit of Union County. General obligation building renovation bonds are presented as a liability in the governmental activities and are payable from unvoted property tax revenues to the extent that other resources are not available to meet annual principal and interest expenditures.

2009 various purpose refunding bonds

On June 1, 2009, the County issued general obligation bonds (2009 various purpose refunding bonds) to advance refund the callable portion of the of the 1998 building renovation bonds (callable principal \$1,765,000), to advance refund the callable portion of the 1998 sheriff facility bonds (callable principal \$1,745,000) and to provide funds to retire the Main Street bond anticipation note (\$3,000,000). There was no balance remaining on the refunded 1998 building renovation bonds and the 1998 sheriff facility bonds at December 31, 2019.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

The issuance proceeds of \$3,545,100 were used to purchase securities which were placed in an irrevocable trust to provide resources for all future debt service payments on the refunded debt.

The refunding issue is comprised of serial bonds, par value \$6,470,000. The bonds bear interest rates ranging from 2.25% to 4.50% and mature on December 1, 2024. These bonds are general obligation bonds for which the full faith and credit of the County is pledged for repayment.

The reacquisition price exceeded the net carrying amount of the old debt by \$35,100. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt.

Principal and interest payments are made from the bond retirement fund (a nonmajor governmental fund).

2012 Ditch Improvement general obligation bonds

On July 12, 2012, the County issued \$220,000 in general obligation bonds for the purpose of paying costs of ditch improvements throughout the County. The interest rate on the bonds is 3.500%. The bonds were issued for a ten year period, with a final stated maturity date of December 1, 2022. Principal and interest payments are made from the bond retirement fund (a nonmajor governmental fund).

2012 Sales Tax Revenue Refunding Bond

On July 10, 2012, the County issued sales tax receipt bonds (2012 sales tax revenue refunding bonds) to advance refund the callable portion of the of the 2002 London Avenue building bonds (callable principal \$2,230,000). The balance of the refunded 2002 London Avenue building bonds at December 31, 2019 is \$725,000.

The refunding issue is comprised of \$1,705,000 in serial bonds and \$375,000 in term bonds. The interest rate on the current interest bonds range from 2.000% to 2.500%. The bonds were issued for a ten year period, with a final stated maturity date of December 1, 2022. The interest rate on the term bond is 2.000% with a final stated maturity date of December 1, 2017.

The reacquisition price exceeded the net carrying amount of the old debt by \$52,518. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt.

Sales Tax Revenue Bonds, Series 2018

On March 28, 2018, the County issued \$10,865,000 in sales tax receipt bonds (sales tax revenue bonds, series 2018) to refund the Series 2017 Bond Anticipation Notes. The issuance is comprised of \$8,080,000 in series bonds and \$2,785,000 in term bonds. The bonds carry interest rates ranging from 2.00-5.00% and have a final maturity date of December 1, 2037. \$3,400,000 of the original issuance are not included in the calculation of "net investment in capital assets" since the County will not own Cosgray Roundabout.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

The County has pledged future sales tax revenues, net of specified operating expenses, to repay the series 2012 sales tax revenue refunding bonds that were used for refunding the previous 2002 London Avenue building bonds and the sales tax revenue bonds, series 2018 that were used to fund the previous series 2017 bond anticipation notes. Both bond issuances are payable from sales tax revenues that are transferred to the sales tax debt fund to make the required principal and interest payments and are payable through 2022 and 2037, respectively. Annual principal and interest payments on the bonds are expected to require approximately 9.17 percent of County sales tax revenues. The total principal and interest remaining to be paid on the bonds is \$14,331,375. Principal and interest paid for the current year and total sales tax revenues of the general fund were \$715,000, \$424,225 and \$12,426,129, respectively.

Ohio Public Works Commission (OPWC) Loans

The County has entered into loan agreements with the OPWC to finance the Raymond Peoria sanitary sewer project. These loans are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and are not offered for public sale. In the event of default, the OPWC may (1) charge an 8% default interest rate from the date of the default to the date of the payment and charge the City for all costs incurred by the OPWC in curing the default, (2) in accordance with Ohio Revised Code 164.05, direct the county treasurer of the county in which the City is located to pay the amount of the default from funds that would otherwise be appropriated to the City from such county's undivided local government fund pursuant to ORC 5747.51-5747.53, or (3) at its discretion, declare the entire principal amount of loan then remaining unpaid, together with all accrued interest and other charges, become immediately due and payable. These bear no interest. Principal payments will be made from the debt service fund.

Compensated absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. The fund primarily responsible for payment of compensated absences is the general fund for governmental activities.

Net Pension Liability and Net OPEB Liability

See Notes 16 and 17 for details on the net pension liability and net OPEB liability, respectively. The general fund, board of DD fund, motor vehicle and gas fund (a nonmajor governmental fund), public assistance fund (a nonmajor governmental fund) and 9-1-1 emergency fund (a nonmajor governmental fund) are the most significant funds that have been used in prior years to liquidate the net pension liability and net OPEB liability.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

- B.** The annual requirements to amortize governmental activities long-term obligations outstanding as of December 31, 2019, are as follows:

<u>Year Ended December 31,</u>	<u>General Obligation Bonds</u>			<u>Sales Tax Revenue Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 250,000	\$ 56,175	\$ 306,175	\$ 730,000	\$ 399,625	\$ 1,129,625
2021	255,000	46,300	301,300	750,000	385,025	1,135,025
2022	265,000	35,075	300,075	770,000	368,150	1,138,150
2023	255,000	23,400	278,400	585,000	340,575	925,575
2024	265,000	11,925	276,925	605,000	317,175	922,175
2025 - 2029	-	-	-	3,290,000	1,204,625	4,494,625
2030 - 2034	-	-	-	2,425,000	566,800	2,991,800
2035 - 2037	-	-	-	1,475,000	119,400	1,594,400
Total	<u>\$ 1,290,000</u>	<u>\$ 172,875</u>	<u>\$ 1,462,875</u>	<u>\$ 10,630,000</u>	<u>\$ 3,701,375</u>	<u>\$ 14,331,375</u>

<u>Year Ended December 31,</u>	<u>OPWC Loans - Direct Borrowing</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 37,940	\$ -	\$ 37,940
2021	37,940	-	37,940
2022	37,940	-	37,940
2023	37,940	-	37,940
2024	37,940	-	37,940
2025 - 2029	189,700	-	189,700
2030 - 2034	189,700	-	189,700
2035 - 2036	56,910	-	56,910
Total	<u>\$ 626,010</u>	<u>\$ -</u>	<u>\$ 626,010</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

C. Business-Type Activities Long-Term Obligations

A schedule of changes in long-term obligations of the County during 2019 follows.

	<u>Interest Rate</u>	<u>Balance 12/31/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/19</u>	<u>Amount Due in One Year</u>
Business-type activities:						
<u>General obligation bonds:</u>						
2016A Memorial hospital refunding	2.00 - 4.00%	\$ 3,925,000	\$ -	\$ (535,000)	\$ 3,390,000	\$ 555,000
2016B Memorial hospital refunding	1.00 - 5.00%	6,560,000	-	(235,000)	6,325,000	245,000
2018 Memorial hospital bonds	3.00 - 5.00%	28,000,000	-	(10,000)	27,990,000	10,000
Total general obligation bonds		<u>38,485,000</u>	<u>-</u>	<u>(780,000)</u>	<u>37,705,000</u>	<u>810,000</u>
<u>Hospital facilities revenue bonds</u>						
2016 Memorial hospital	2.33%	9,538,550	-	(223,469)	9,315,081	268,481
2017 Memorial hospital	2.92%	123,250	5,732,036	-	5,855,286	-
Total revenue bonds		<u>9,661,800</u>	<u>5,732,036</u>	<u>(223,469)</u>	<u>15,170,367</u>	<u>268,481</u>
<u>Other long-term obligations:</u>						
Unamortized bond premiums	N/A	3,193,316	-	(246,669)	2,946,647	241,434
Compensated absences - hospital	N/A	1,125,205	73,632	-	1,198,837	-
Compensated absences - other	N/A	114,399	-	(23,889)	90,510	75,796
USDA - Collection Revenue						
Bond - Direct Borrowing	3.25%	625,082	-	(9,398)	615,684	9,703
OPWC loans - direct borrowing	N/A	396,775	-	(16,532)	380,243	16,532
Capital lease obligation - hospital	4.00%	-	2,800,000	(298,603)	2,501,397	528,356
Net pension liability - hospital	N/A	40,809,981	33,464,284	-	74,274,265	-
Net pension liability - other	N/A	791,386	960,745	-	1,752,131	-
Net OPEB liability - hospital	N/A	29,002,921	9,015,748	-	38,018,669	-
Net OPEB liability - other	N/A	544,693	281,317	-	826,010	-
Total other long-term obligations		<u>76,603,758</u>	<u>46,595,726</u>	<u>(595,091)</u>	<u>122,604,393</u>	<u>871,821</u>
Total business-type activities		<u>\$ 124,750,558</u>	<u>\$ 52,327,762</u>	<u>\$ (1,598,560)</u>	<u>\$ 175,479,760</u>	<u>\$ 1,950,302</u>

All general obligation bonds are supported by the full faith and credit of Union County. General obligation hospital bonds are presented as a liability in the business-type activities and are payable from unvoted property tax revenues to the extent that operating resources of the Hospital are not available to meet annual principal and interest expenditures.

2016A Memorial Hospital refunding bonds

Dated May 18, 2016, the bonds were issued in the amount of \$5,725,000 with a variable interest rate ranging from 2.00% to 4.00% to refinance the Series 2003 and Series 2005 Union County General Obligation Various Purpose Refunding Bonds. The bonds mature in full on December 1, 2025.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

2016B Memorial Hospital refunding bonds

Dated May 18, 2016, the bonds were issued in the amount of \$6,970,000 with a variable interest rate ranging from 1.00% to 5.00% to refinance the Series 2007 Union County General Obligation Various Purpose Refunding Bonds. The bonds mature in full on December 1, 2033.

The Union County General Obligation Various Purpose Refunding Bonds, Series 2016B loan of \$6,970,000 is subject to the provision for an event of default as stated above.

2018 General Obligation Bonds

Dated April 19, 2018, were issued in the amount of \$28,000,000 with a stated interest rate of 3.00% through 2024, and varying stated interest rates between 3.00% and 5.00% through final maturity. Memorial Hospital issued the Series 2018 bonds to continue the second phase of its Memorial 2020 campus revitalization project. The Memorial 2020 campus revitalization project includes constructing an inpatient tower, ambulatory health center for medical oncology, ambulatory services, health center, diabetes center, and physician practice space, as well as completing various improvements of existing Memorial Health sites. Components of the 2018 Project are anticipated to be completed at various completion dates through fall 2019 with a project budget of approximately \$54,000,000.

The Union County General Obligation Bonds, Series 2018 loan of \$28,000,000 from direct placement contain a provision that whenever an event of default occurs, with written notice, the principal outstanding is due and payable immediately.

Memorial Health executed a Master Trust Indenture with the County and PNC Bank whereby the County and PNC Bank executed the revenue and general obligation bonds on behalf of Memorial Health. Under the terms of the agreement, Memorial Health agreed to assume liability of the debt obligations and has pledged a security interest in substantially all of its assets to the County, PNC Bank, and any other creditor for future debt obligations. Memorial Hospital is also bound by terms under the master trust indenture to various debt covenants.

2016 Memorial Hospital facilities revenue bonds

Dated December 14, 2016, the bonds were issued in the amount of \$10,000,000 with an interest rate of 2.33% to redeem the Series 2011 (Heart Pavilion Project) Hospital Revenue Bonds, and for capital project costs. The bonds are subject to mandatory tender on December 1, 2023 and mature on December 1, 2046.

The Hospital Facilities Improvement Revenue Bonds, Series 2016 loan of \$10,000,000 and Union County General Obligation Bond, Series 2016B loan of \$6,970,000 from direct placement contain a provision that whenever an event of default occurs, PNC Bank, National Association (PNC Bank), the holder of the bonds, without any further demand or notice, take one or any combination of the following remedial steps:

- 1) By notice, declare the total outstanding amount of the bonds due and payable
- 2) Proceed by appropriate court action to enforce specific performance by the County of Union, Ohio (the County) of the applicable covenants of the agreement or to recover for the breach thereof including the payment of all amounts due from the County. The County shall pay or repay to PNC Bank all costs of such action or court action, including without limitation, reasonable attorneys' fees.
- 3) Pursue any other remedy granted to PNC Bank under the Master Trust Indenture or any other financing or security document executed in connection with any other indebtedness or other monetary obligation between the County and PNC Bank.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

Furthermore, upon the occurrence and continuation of an event of default the Hospital Facilities Improvement Revenue Bonds, Series 2016 and Union County General Obligation Various Purpose Refunding Bonds, Series 2016B will bear interest at the default rate, which is the rate equal to the sum of the interest rate plus 3%.

2017 Memorial Hospital facilities revenue bonds

On December 28, 2017, Memorial Hospital entered into a bond purchase agreement with PNC Bank, National Association, for the issuance of its Hospital Facilities Improvement Revenue Bonds, Series 2017 in the aggregate principal amount not to exceed \$17,150,000 for its Memorial 2020 campus revitalization project. The bonds were authorized on a 3 year drawdown basis for use on the project with any amounts remaining from the authorized amounts being disbursed to Memorial Hospital on December 28, 2020. The bonds were issued with a variable interest rate during the drawdown period through December 28, 2020 with a forward fixed interest rate of 2.92% to December 1, 2024. Principal payments commence on February 1, 2021 with interest paid monthly beginning on February 1, 2018. The bonds are subject to mandatory tender on December 1, 2024 and mature on December 1, 2047.

The Hospital Facilities Improvement Revenue Bonds, Series 2017 loan of \$17,150,000 from direct placement contain a provision that whenever an event of default occurs, with written notice, the principal outstanding is due and payable immediately.

Compensated absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. The fund primarily responsible for payment of compensated absences is the Memorial Hospital fund (business-type activities).

Wastewater Collection System Revenue Bond - Series 2014

On September 30, 2014 the County issued \$643,000 of USDA Wastewater Collection System Revenue Bonds. These bonds bear an interest rate of 3.25% and mature on September 1, 2054. The bonds are issued for the purpose of acquiring, constructing, and improving the wastewater collection systems in the unincorporated territories of Raymond and Peoria within the County. These bonds will be paid solely from the revenue of the utility out of the sewer fund.

These bonds are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and are not offered for public sale.

The County has pledged future wastewater customer revenues, net of specified operating expenses, to repay the series 2014 wastewater revenue bonds that were used for acquiring, constructing, and improving the wastewater collection systems in the unincorporated territories of Raymond and Peoria within the County. The series 2014 wastewater revenue bonds are payable from wastewater customer net revenues and are payable through 2054. Annual principal and interest payments on the bonds are expected to require approximately 1.92 percent of net revenues and 6.35 percent of operating revenue. The total principal and interest remaining to be paid on the series 2014 wastewater refunding revenue bonds is \$1,039,693. Principal and interest paid for the current year and total customer net revenues (including cash and cash equivalents with the sewer fund) were \$9,398, \$20,315 and \$1,543,705, respectively.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

OPWC Loans

The County's sanitary sewer district fund (a nonmajor enterprise fund) received a loan from OPWC for Millcreek Estates project. These loans are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and are not offered for public sale. In the event of default, the OPWC may (1) charge an 8% default interest rate from the date of the default to the date of the payment and charge the City for all costs incurred by the OPWC in curing the default, (2) in accordance with Ohio Revised Code 164.05, direct the county treasurer of the county in which the City is located to pay the amount of the default from funds that would otherwise be appropriated to the City from such county's undivided local government fund pursuant to ORC 5747.51-5747.53, or (3) at its discretion, declare the entire principal amount of loan then remaining unpaid, together with all accrued interest and other charges, become immediately due and payable. These bear no interest. Principal payments will be made from the sanitary sewer district fund (a nonmajor enterprise fund).

OSU EPIC Subscription Lease Obligations

Effective May 1, 2019, Memorial Hospital entered into an electronic medical record system software license and access agreement in the amount of \$2,800,000. The \$2,800,000 lease obligation will be paid in 60 equal month installments of \$51,566, including principal and interest at a fixed rate of 4.00% through April 2024. The debt is secured by the right-of-use asset valued at \$2,632,613 as of December 31, 2019.

Net Pension Liability and Net OPEB Liability

See Notes 16 and 17 for details on the net pension liability and net OPEB liability, respectively. Payments will be made from the hospital fund, building and development fund (a nonmajor enterprise fund) and sanitary sewer district fund (a nonmajor enterprise fund).

- D.** The annual requirements to amortize business-type activities long-term obligations outstanding as of December 31, 2019, are as follows:

Year Ended December 31,	<u>Memorial Hospital Debt - Direct Placement</u>			<u>Capital Leases - Hospital</u>		
	<u>Principal</u>	<u>Interest^(A)</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 1,078,481	\$ 1,989,842	\$ 3,068,323	\$ 528,356	\$ 90,439	\$ 618,795
2021	1,413,325	1,821,166	3,234,491	549,882	68,913	618,795
2022	1,581,131	1,779,660	3,360,791	572,285	46,510	618,795
2023	1,640,420	1,735,676	3,376,096	595,601	23,194	618,795
2024	1,693,400	1,690,312	3,383,712	255,273	2,558	257,831
2025 - 2029	8,866,804	7,772,466	16,639,270	-	-	-
2030 - 2034	9,121,321	6,638,994	15,760,315	-	-	-
2035 - 2039	8,846,361	5,256,165	14,102,526	-	-	-
2040 - 2044	10,859,507	3,349,552	14,209,059	-	-	-
2045 - 2047	7,774,617	805,105	8,579,722	-	-	-
Total	<u>\$ 52,875,367</u>	<u>\$ 32,838,938</u>	<u>\$ 85,714,305</u>	<u>\$ 2,501,397</u>	<u>\$ 231,614</u>	<u>\$ 2,733,011</u>

^(A) Anticipated interest expense, net of amortization of deferred bond premiums on the Series 2016A and Series 2016B General Obligation Various Purpose Refunding Bonds.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

Year Ended December 31,	USDA Revenue Bonds - Sewer			OPWC Loans - Direct Borrowing		
	Principal	Interest	Total	Principal	Interest	Total
2020	\$ 9,703	\$ 20,010	\$ 29,713	\$ 16,532	\$ -	\$ 16,532
2021	10,019	19,694	29,713	16,532	-	16,532
2022	10,344	19,369	29,713	16,532	-	16,532
2023	10,680	19,033	29,713	16,532	-	16,532
2024	11,028	18,685	29,713	16,532	-	16,532
2025 - 2029	60,753	87,813	148,566	82,660	-	82,660
2030 - 2034	71,288	77,277	148,565	82,660	-	82,660
2035 - 2039	83,650	64,915	148,565	82,660	-	82,660
2040 - 2044	98,156	50,409	148,565	49,603	-	49,603
2045 - 2049	115,178	33,388	148,566	-	-	-
2050-2054	134,885	13,415	148,300	-	-	-
Total	<u>\$ 615,684</u>	<u>\$ 424,008</u>	<u>\$ 1,039,692</u>	<u>\$ 380,243</u>	<u>\$ -</u>	<u>\$ 380,243</u>

E. Legal Debt Margin

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The code further provides that the total voted and un-voted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2019 are an overall debt limit of \$47,939,170 and an un-voted debt limit of \$19,001,668.

NOTE 13 - NET PATIENT SERVICE REVENUE

Union County Memorial Hospital provides to certain patients covered by various third party payor arrangements that provide for payments to the Hospital at amounts different than its established rates. Gross patient service revenue and the allowances to reconcile to net patient service revenue for the year ended December 31, 2019, are as follows:

Inpatient services	\$ 56,642,363
Outpatient services	<u>262,586,261</u>
Total patient revenue	<u>319,228,624</u>
Revenue deductions:	
Provision for contractual allowances	174,822,425
Provision for bad debt allowances	9,194,886
Charity care, net of Hospital Care Assurance	<u>1,284,281</u>
Total allowances	<u>185,301,592</u>
Net patient service revenue	<u>\$ 133,927,032</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 14 - CONTRACTUAL COMMITMENTS

The County had the following outstanding contractual commitments as of December 31, 2019:

<u>Contractor</u>	<u>Contractor Amount</u>	<u>Outstanding Balance</u>
Eagle Electric Services, LLC	\$ 3,900	\$ 3,900
Silling Associates	63,999	10,359
City of Marysville	110,680	110,680
George Scheiderer Painting	36,300	36,300
Westerheide Construction Company	3,149,194	19,040
Trane	69,087	25,388
Columbia Gas Ohio, Inc.	135,344	135,344

NOTE 15 - RISK MANAGEMENT

Property and Liability Insurance

The County is exposed to various risks of loss related to torts, theft or damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2019, the County contracted with the County Risk Sharing Authority (CORSA) for property, general liability, commercial fleet, liability employee's benefit, data processing equipment, 911 equipment, County Engineer contractor equipment, valuable paper's additional, theft/disappearance/destruction for inside and outside, crime coverage, forgery and alteration of checks, and umbrella insurance. Settlements have not exceeded coverage for each of the past three years.

Property

- Blanket; all risks of direct physical loss or damage to property \$117,307,743 annual aggregate pool limit for flood and earthquake

Liability

- Automobile \$1,000,000 each occurrence
- Uninsured/Underinsured Motorists \$250,000 each occurrence
- General \$1,000,000 each occurrence
- Stop Gap \$1,000,000 each occurrence
- Law Enforcement \$1,000,000 each occurrence
- Errors and Omissions \$1,000,000 each occurrence

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 15 - RISK MANAGEMENT - (Continued)

Crime

• Employee Dishonesty/Faithful Performance	\$1,000,000 each occurrence
• Money and Securities (inside)	\$1,000,000 each occurrence
• Money and Securities (outside)	\$1,000,000 each occurrence
• Money Orders and Counterfeit Currency	\$1,000,000 each occurrence
• Depositor's Forgery	\$1,000,000 each occurrence
• Fund Transfer Fraud	\$500,000 each occurrence
• Computer Fraud	\$500,000 each occurrence
• Individual Public Official Bond Excess	\$250,000 each occurrence
• Claims Expense	\$1,000 each occurrence

Equipment Breakdown

- \$100,000,000 each accident

Deductible: \$2,500 each on every loss and/or claim and or occurrence.

The Mental Health and Recovery Board has property and liability insurance with Huntington Insurance Company for ten complexes. Each complex has a \$1,000,000 general liability policy with an automobile liability of \$1,000,000.

The Board of Developmental Disabilities has a professional liability insurance policy with coverage of \$3,000,000 per occurrence, and \$5,000,000 in the aggregate.

The Union County Airport Authority has a property insurance policy with CORSA and a liability insurance policy through United States Aircraft Insurance Group. The airport premises have a \$1,000,000 limit. Airport hangars have a \$1,000,000 limit.

For 2019, the County participated in the County Commissioners Association of Ohio Service Corporation, a worker's compensation group rating plan (the Plan), an insurance purchasing pool (See Note 2). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the Plan. Each county pays its workers' compensation premium to the State based on the rate for the Plan rather than the County's individual rate. In order to allocate the savings derived by the formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the County is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any County leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 15 - RISK MANAGEMENT - (Continued)

The Union County Memorial Hospital is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; medical malpractice; and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

Union County Memorial Hospital is partially self-insured under a plan covering substantially all employees for health benefits. The plan is covered by a stop-loss policy that covers claims over \$150,000 per covered person up to and aggregate of \$1,000,000. Claims charged to operations when incurred were approximately \$9,668,911 and \$6,513,790 for the years ended December 31, 2019 and 2018, respectively. The Hospital also self-insures for worker's compensation. The Hospital has a \$1,500,000 per claim stop loss policy with a private insurance carrier for worker's compensation.

The Hospital is insured against medical malpractice claims under a claims-made-based policy. The policy covers claims resulting from accidents that occurred during the policy terms, regardless of when the claims are reported to the insurance carrier. Under the terms of the policy, The Hospital bears the risk of the ultimate costs of the individual claim exceeding \$1,000,000 or aggregate claims exceeding \$3,000,000 for claims asserted in the policy year. In addition, the Hospital has an umbrella policy with an additional \$5,000,000 in coverage.

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior and current-year claims. The \$488,576 claims liability is reported as part of the accrued wages and benefits in the Memorial Hospital enterprise fund at December 31, 2019, and 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 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.

Changes in the Hospital's claims liability amount in 2019 and the prior year are as follows:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2018	\$ 791,271	\$ 6,513,790	\$ 6,718,152	\$ 586,909
2019	586,909	9,668,911	9,767,244	488,576

NOTE 16 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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 68 assumes any net pension liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each 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 each plan's unfunded benefits is presented as a long-term net pension liability/asset on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than full-time teachers, 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 Pension Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Pension 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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 Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

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

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 12 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 3.00% 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 3.00%.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.00% to the member's FAS for the first 30 years of service.

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.00% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3.00% COLA adjustment on the defined benefit portion of their benefit.

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. For additional information, see the Plan Statement in the OPERS CAFR.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2019 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee ***	10.0 %	*	**
2019 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	<u>0.0 %</u>	<u>0.0 %</u>	<u>0.0 %</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

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

**** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$9,189,959 for 2019. Of this amount, \$257,694 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

Plan Description - Licensed teachers participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS website at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

The DC Plan allows members to place all their member contributions and 9.53% of the 14% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47% of the 14% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12% of the 14% member rate goes to the DC Plan and the remaining 2% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

New members who choose the DC Plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For 2019, plan members were required to contribute 14% of their annual covered salary. The County was required to contribute 14%; the entire 14% was the portion used to fund pension obligations. The 2019 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$162,000 for 2019. Of this amount, \$6,369 is reported as due to other governments.

Net Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability and net pension asset for the OPERS Traditional Pension Plan, Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2018, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. STRS's total pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Following is information related to the proportionate share and pension expense:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Proportion of the net pension liability/asset prior measurement date	0.42074400%	0.69018500%	0.11514900%	0.00828244%	
Proportion of the net pension liability/asset current measurement date	<u>0.44151300%</u>	<u>0.64958000%</u>	<u>0.12655400%</u>	<u>0.00882254%</u>	
Change in proportionate share	<u>0.02076900%</u>	<u>-0.04060500%</u>	<u>0.01140500%</u>	<u>0.00054010%</u>	
Proportionate share of the net pension liability	\$ 113,426,730	\$ -	\$ -	\$ 1,951,052	\$ 115,377,782
Proportionate share of the net pension asset	-	(705,822)	(2,421)	-	(708,243)
Pension expense	27,402,682	45,483	(627)	318,271	27,765,809

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	Member- Directed	STRS	Total
Deferred outflows of resources					
Differences between expected and actual experience	\$ 65,797	\$ -	\$ 10,074	\$ 15,885	\$ 91,756
Net difference between projected and actual earnings on pension plan investments	15,513,605	35,308	803	-	15,549,716
Changes of assumptions	9,996,364	36,605	751	229,190	10,262,910
Changes in employer's proportionate percentage/difference between employer contributions	2,678,667	-	-	273,395	2,952,062
Contributions subsequent to the measurement date	9,022,214	101,498	66,247	81,867	9,271,826
Total deferred outflows of resources	<u>\$ 37,276,647</u>	<u>\$ 173,411</u>	<u>\$ 77,875</u>	<u>\$ 600,337</u>	<u>\$ 38,128,270</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Deferred inflows of resources					
Differences between expected and actual experience	\$ 1,704,750	\$ 66,943	\$ -	\$ 8,445	\$ 1,780,138
Net difference between projected and actual earnings on pension plan investments	-	-	-	95,357	95,357
Changes in employer's proportionate percentage/ difference between employer contributions	518,725	-	-	-	518,725
Total deferred inflows of resources	<u>\$ 2,223,475</u>	<u>\$ 66,943</u>	<u>\$ -</u>	<u>\$ 103,802</u>	<u>\$ 2,394,220</u>

\$9,271,826 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/asset in the year ending December 31, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
2020	\$ 11,468,446	\$ 5,537	\$ 1,674	\$ 224,796	\$ 11,700,453
2021	6,028,616	(1,515)	1,532	112,158	6,140,791
2022	1,409,419	(771)	1,557	45,175	1,455,380
2023	7,124,477	10,281	1,877	32,539	7,169,174
2024	-	(4,233)	1,386	-	(2,847)
Thereafter	-	(4,329)	3,602	-	(727)
Total	<u>\$ 26,030,958</u>	<u>\$ 4,970</u>	<u>\$ 11,628</u>	<u>\$ 414,668</u>	<u>\$ 26,462,224</u>

Actuarial Assumptions - OPERS

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (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, 2018, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67.

Wage inflation	3.25%
Future salary increases, including inflation COLA or ad hoc COLA	3.25% to 10.75% including wage inflation Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2018, then 2.15% simple
Investment rate of return	
Current measurement date	7.20%
Prior measurement date	7.50%
Actuarial cost method	Individual entry age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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

The long-term expected rate of return on 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 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 2.94% for 2018.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 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 %	2.79 %
Domestic equities	19.00	6.21
Real estate	10.00	4.90
Private equity	10.00	10.81
International equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.20%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2018 was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.20%, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.20%) or one-percentage-point higher (8.20%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 167,564,575	\$ 113,426,730	\$ 68,438,306
Combined Plan	(235,232)	(705,822)	(1,051,313)
Member-Directed Plan	(1,062)	(2,421)	(4,249)

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, actuarial valuation are presented below:

	July 1, 2019
Inflation	2.50%
Projected salary increases	12.50% at age 20 to 2.50% at age 65
Investment rate of return	7.45%, net of investment expenses, including inflation
Payroll increases	3.00%
Cost-of-living adjustments (COLA)	0.0%, effective July 1, 2017

For the July 1, 2019, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1, 2019 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS Ohio's investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation**	Long-Term Expected Real Rate of Return *
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	100.00 %	

*10-Year geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**The Target Allocation percentage is effective as of July 1, 2017. Target weights will be phased in over a 24-month period concluding on July 1, 2019.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Discount Rate - The discount rate used to measure the total pension liability was 7.45% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the District's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45%) or one-percentage-point higher (8.45%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability	\$ 2,851,245	\$ 1,951,052	\$ 1,188,992

NOTE 17 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability/Asset

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require, the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability/asset. Resulting adjustments to the net OPEB liability/asset would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of each plan's unfunded benefits is presented as a long-term net OPEB liability/asset on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined 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 Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Health care is not being funded.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care was 0.00% for the Traditional and Combined plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.00%.

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

The County's contractually required contribution was \$186,596 for 2019. Of this amount, \$2,254 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14% of covered payroll. For 2019, STRS did not allocate any employer contributions to post-employment health care.

Net OPEB Liabilities, OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net OPEB liability/asset prior measurement date	0.42678000%	0.00828244%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.46028000%</u>	<u>0.00882254%</u>	
Change in proportionate share	<u>0.03350000%</u>	<u>0.00054010%</u>	
Proportionate share of the net OPEB liability	\$ 56,476,391	\$ -	\$ 56,476,391
Proportionate share of the net OPEB asset	\$ -	\$ (146,122)	\$ (146,122)
OPEB expense	\$ 6,352,294	\$ (38,616)	\$ 6,313,678

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred outflows of resources			
Differences between expected and actual experience	\$ 19,124	\$ 13,246	\$ 32,370
Net difference between projected and actual earnings on OPEB plan investments	2,589,108	-	2,589,108
Changes of assumptions	1,820,866	3,071	1,823,937
Changes in employer's proportionate percentage/difference between employer contributions	2,507,908	32,492	2,540,400
Contributions subsequent to the measurement date	186,596	-	186,596
Total deferred outflows of resources	<u>\$ 7,123,602</u>	<u>\$ 48,809</u>	<u>\$ 7,172,411</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred inflows of resources			
Differences between expected and actual experience	\$ 153,237	\$ 7,434	\$ 160,671
Net difference between projected and actual earnings on OPEB plan investments	-	9,179	9,179
Changes of assumptions	-	160,208	160,208
Changes in employer's proportionate percentage/difference between employer contributions	128,510	-	128,510
Total deferred inflows of resources	<u>\$ 281,747</u>	<u>\$ 176,821</u>	<u>\$ 458,568</u>

\$186,596 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2020	\$ 3,147,965	\$ (28,671)	\$ 3,119,294
2021	1,739,067	(28,671)	1,710,396
2022	463,916	(24,994)	438,922
2023	1,304,311	(23,707)	1,280,604
2024	-	(22,905)	(22,905)
Thereafter	-	936	936
Total	<u>\$ 6,655,259</u>	<u>\$ (128,012)</u>	<u>\$ 6,527,247</u>

Actuarial Assumptions - OPERS

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

Projections of health care costs for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25%
Projected Salary Increases, including inflation	3.25 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	3.96%
Prior Measurement date	3.85%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.50%
Municipal Bond Rate	
Current measurement date	3.71%
Prior Measurement date	3.31%
Health Care Cost Trend Rate	
Current measurement date	10.00% initial, 3.25% ultimate in 2029
Prior Measurement date	7.50%, initial 3.25%, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 5.60% for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

Discount Rate - A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85% was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.71%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96%, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96%) or one-percentage-point higher (4.96%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB liability	\$ 72,254,306	\$ 56,476,391	\$ 43,928,875

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$ 54,285,876	\$ 56,476,391	\$ 58,999,185

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, actuarial valuation, compared with July 1, 2018, are presented below:

	July 1, 2019		July 1, 2018	
	Initial	Ultimate	Initial	Ultimate
Inflation	2.50%		2.50%	
Projected salary increases	12.50% at age 20 to 2.50% at age 65		12.50% at age 20 to 2.50% at age 65	
Investment rate of return	7.45%, net of investment expenses, including inflation		7.45%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Cost-of-living adjustments (COLA)	0.00%		0.00%	
Discounted rate of return	7.45%		7.45%	
Health care cost trends				
Medical				
Pre-Medicare	5.87%	4.00%	6.00%	4.00%
Medicare	4.93%	4.00%	5.00%	4.00%
Prescription Drug				
Pre-Medicare	7.73%	4.00%	8.00%	4.00%
Medicare	9.62%	4.00%	-5.23%	4.00%

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation**	Long-Term Expected Real Rate of Return *
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	<u>100.00 %</u>	

*10-Year geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

** The Target Allocation percentage is effective as of July 1, 2017. Target weights will be phased in over a 24-month period concluding on July 1, 2019.

Discount Rate - The discount rate used to measure the total OPEB asset was 7.45% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45% was used to measure the total OPEB asset as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45%, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45%) or one percentage point higher (8.45%) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
	County's proportionate share of the net OPEB asset	\$ 124,686	\$ 146,122

	1% Decrease	Current Trend Rate	1% Increase
	County's proportionate share of the net OPEB asset	\$ 165,696	\$ 146,122

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 18 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance 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 and disbursements.

The statement of revenues, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund and county board of DD fund 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:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to assigned or committed fund balance for that portion of outstanding encumbrances not already recognized as an account payable (GAAP basis);
- (d) Advances-in and advances-out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis);
- (e) Investments are reported at fair value (GAAP basis) rather than cost (budget basis); and,
- (f) Some funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements (as reported in the fund financial statements) to the budgetary basis statements for all governmental funds for which a budgetary basis statement is presented:

Net Change in Fund Balance

	Major Governmental Funds	
	General	County Board of DD
Budget basis	\$ 910,218	\$ (316,352)
Net adjustment for revenue accruals	503,575	283,633
Net adjustment for expenditure accruals	133,642	221,169
Net adjustment for other sources/uses	1	-
Funds budgeted elsewhere	(180,979)	-
Adjustment for encumbrances	768,892	184,585
GAAP basis	\$ 2,135,349	\$ 373,035

Certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the unclaimed monies fund, stabilization fund, salary and benefits liability fund, certificate title administration fund, workers comp fund and the payroll withholding fund.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 19 - OTHER COMMITMENTS

The County utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds were as follows:

<u>Fund</u>	<u>Year-End Encumbrances</u>
General fund	\$ 562,791
County Board of DD	75,249
Other governmental	<u>1,473,339</u>
Total	<u>\$ 2,111,379</u>

NOTE 20 - FUND BALANCE

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

<u>Fund balance</u>	<u>General</u>	<u>County Board of DD</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:				
Materials and supplies inventory	\$ 120,101	\$ 16,522	\$ 426,043	\$ 562,666
Prepays	467,346	15,281	31,847	514,474
Unclaimed monies	<u>107,768</u>	<u>-</u>	<u>-</u>	<u>107,768</u>
Total nonspendable	<u>695,215</u>	<u>31,803</u>	<u>457,890</u>	<u>1,184,908</u>
Restricted:				
Legislative and executive programs	-	-	1,619,382	1,619,382
Judicial programs	-	-	1,386,329	1,386,329
Public safety programs	-	-	4,143,707	4,143,707
Public works projects	-	-	1,654,720	1,654,720
Health programs	-	-	2,248,197	2,248,197
Human services programs	-	13,854,373	6,232,779	20,087,152
Economic development programs	-	-	2,659	2,659
Debt service	-	-	326,869	326,869
Capital projects	<u>-</u>	<u>-</u>	<u>5,063,139</u>	<u>5,063,139</u>
Total restricted	<u>-</u>	<u>13,854,373</u>	<u>22,677,781</u>	<u>36,532,154</u>
Committed:				
Human services programs	-	-	229,241	229,241
Economic development and assistance programs	-	-	523,195	523,195
Capital projects	-	-	4,240,349	4,240,349
Termination benefits	<u>198,696</u>	<u>-</u>	<u>-</u>	<u>198,696</u>
Total committed	<u>198,696</u>	<u>-</u>	<u>4,992,785</u>	<u>5,191,481</u>
Assigned:				
Legislative and executive programs	361,060	-	-	361,060
Judicial programs	64	-	-	64
Public safety programs	75,236	-	-	75,236
Health programs	43,350	-	-	43,350
Human services programs	105,673	-	-	105,673
Capital projects	<u>-</u>	<u>-</u>	<u>6,564,773</u>	<u>6,564,773</u>
Total assigned	<u>585,383</u>	<u>-</u>	<u>6,564,773</u>	<u>7,150,156</u>
Unassigned (deficit)	<u>10,359,936</u>	<u>-</u>	<u>(2,479,727)</u>	<u>7,880,209</u>
Total fund balances	<u>\$ 11,839,230</u>	<u>\$ 13,886,176</u>	<u>\$ 32,213,502</u>	<u>\$ 57,938,908</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 20 - FUND BALANCE - (Continued)

Legislative and executive programs primarily include programs associated with the County Auditor including real estate assessment, County Commissioners, County Prosecutor, County Recorder and County Treasurer. Judicial programs primarily include programs associated with the County Clerk of Courts, Court of Common Pleas, Juvenile Court and Probate Court. Public safety programs include programs associated with the County Coroner, County Sheriff, 911 and DUI enforcement. Public works programs include those programs associated with the County Engineer. Health programs include those programs associated with the County Alcohol, Drug and Mental Health (ADAMH) program. Human services programs include those programs associated with the County Board of Developmental Disabilities, Public Assistance, the Union County Agency Transportation Service (UCATS), Child Support, Children's Services and Senior Services.

NOTE 21 - RELATED PARTY TRANSACTIONS

During 2019, Union County provided facilities; certain equipment, transportation and salaries for administration, implementation and supervision of programs to U-Co Industries, Inc. U-Co Industries, Inc., a discretely presented component unit of Union County did not report for these contributions. U-Co Industries, Inc. recorded non-operating revenues at cost or fair market value as applicable, to the extent the contribution is related to the vocational purpose of the workshop.

During 2019, the County provided rent-free office space to Children, Inc. Children, Inc. constructed a building on County-owned land, adjacent to the Union County DD Board. The value of annual rent is estimated at \$85,000.

During 2019, the County provided the Union County Council for Families and Children First with use of office space at the London Avenue facility free of charge. The estimated value of rent is less than \$4,860 annually.

NOTE 22 - CONTINGENT LIABILITIES

The County has received federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial. Several other claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, any potential liability would not have a material effect on the financial statements. Union County Memorial Hospital is involved in various lawsuits and claims that arise in the normal course of business. In the opinion of management, these claims, individually and in aggregate, are not expected to result in a material adverse effect on the Hospital's financial position or results. Reimbursement for Medicare or Medicaid patients is subject to audit and final settlements by the respective intermediaries. Although these audits may result in some changes in these amounts, they are not expected to have a material effect on the financial statements.

NOTE 23 - U-CO INDUSTRIES, INC.

A. Summary of Significant Accounting Policies

U-CO Industries, Inc. (the "Organization") was organized to give the developmentally disabled citizens of Union County an opportunity for sheltered employment while educating and training these citizens for a position in the competitive job market. To ensure a full spectrum of employment opportunities for these citizens, U-CO industries, Inc. may employ other citizens that are not developmentally disabled. The Organization contracts with local businesses and federal agencies for various jobs that can be performed within the production capabilities of the Organization.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 23 - U-CO INDUSTRIES, INC. - (Continued)

Basis of Presentation - The financial statements of the Organization have been prepared in accordance with Accounting Standards Codification (ASC) 958 Not-for-Profit Entities. Under ASC 958, the Organization is required to report, where applicable, information regarding its financial position and activities according to three classes of net position: unrestricted net position, temporarily restricted net position and permanently restricted net position. When a restriction is met in the same reporting period, the support is recorded as unrestricted in the statement of activities and changes in net position. The Organization currently has only unrestricted net position.

Basis of Accounting - The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents - For purposes of the statement of cash flows, the Organization considers amounts on hand, in demand deposits and certificates of deposit that are readily available to be cash and cash equivalents.

Investments - Marketable securities are reported at their fair values in the statement of net position. Unrealized gains or losses are included in investment income on the Statement of Activities.

Accounts Receivable, trade - Accounts receivable consist of amounts due from customers for trade activities. The Organization provides for probable losses on accounts receivable using the allowance method. The Allowance is determined based on management's experience and collection efforts. The Organization had no allowance for doubtful accounts as of June 30, 2019.

Inventory - Inventory is stated at the lower of cost or market, determined on the first-in, first out (FIFO) method.

Property, Equipment and Depreciation - Property and equipment are stated at cost, if purchased, or at fair value if donated. Major expenditures for property and equipment which substantially increase useful lives of property and equipment are capitalized. Maintenance, repairs and minor renewals are expensed as incurred. Depreciation has been provided using the straight-line method over the estimated useful lives of the assets.

Revenue Recognition - Product revenue is recognized when the product is shipped and support when contributions are made, which may be when cash is received, unconditional promises are made, or ownership of other assets is transferred to the organization and are measured at their fair values.

Income taxes - U-Co Industries, Inc. is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. The Organization's reporting returns are subject to audit by federal and state taxing authorities. No income tax provision has been included in the financial statements as the Organization has determined it does not have unrelated business income subject to taxation.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 23 - U-CO INDUSTRIES, INC. - (Continued)

Subsequent events - The Organization evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through November 13, 2019, the date financial statements were available to be issued.

B. Inventory

Inventory is comprised of the following as of June 30:

	<u>2019</u>	<u>2018</u>
Raw materials	\$ 306,247	\$ 245,765
Finished goods	<u>116,749</u>	<u>125,455</u>
Total inventory	<u>\$ 422,996</u>	<u>\$ 371,220</u>

C. Deferred Lease

The Organization has an ongoing contractual relationship with Union County Board of Developmental Disabilities (UCBDD). As part of that relationship, the Organization leases to UCBDD space for its administrative offices. UCBDD prepaid their lease through December 2021, the end of the lease period. The lease payment is amortized based on monthly installments of \$6,157 through December 31, 2021. There was a balance of \$184,718 and \$0 at June 30, 2019 and 2018, respectively, in deferred lease revenue. There was \$72,988 and \$82,861 of lease revenue recognized during the year ended June 30, 2019 and 2018, respectively.

The Organization additionally entered into a contract with UCBDD in January 2011 to support the employment of the adults served by the UCBDD. The Organization also receives payments from UCBDD for utilities and janitorial services. The Organization received payments of \$317,959 and \$342,891 during the years ended June 30, 2019 and 2018, respectively.

On May 31, 2018, the Organization entered into a lease agreement with the Columbus Center for Human Services, Inc. (CCHS). CCHS will occupy the leased space for the purpose of supporting the vocational employment of those adult individuals with disability who are employed at the Organization. The lease period ends December 31, 2020 and the payment is \$2,978 per month. There was \$30,069 and \$40,534 of lease revenue recognized during the years ended June 30, 2019 and 2018, respectively.

On August 6, 2018, the Organization entered into a lease agreement with the State of Ohio. The lease is to allow use of space by Opportunities for Ohioans with Disabilities. The initial lease ended June 30, 2019 with the option for four two-year renewal periods, provided that the lease is not in default. The lease payment is \$278 per month through June 30, 2021. There was \$2,775 and \$0 of lease revenue recognized during the years ended June 30, 2019 and 2018, respectively.

D. Fair Value Measurements

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

Level 1 inputs utilize quoted prices in active markets for identical assets or liabilities.

Level 2 inputs are based on significant other observable inputs.

Level 3 inputs are based on significant unobservable inputs.

The Organization's mutual funds, which have stock, bond and short-term reserve allocations, are traded on active exchanges and therefore are classified as level 1.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 23 - U-CO INDUSTRIES, INC. - (Continued)

E. 401(K) Retirement Plan

In 2018, the Organization established a 401 (k) defined contribution plan in which the employer makes safe harbor matching contributions up to 4% of total compensation. All employees, who have attained one year of employment, 500 hours of service and have attained the age of 19 years of age are eligible to participate. The Organization contributed \$46,605 and \$22,884 to the plan for the years ended June 30, 2019 and 2018, respectively.

F. Stable Account Plan

In 2018, U-CO Industries, Inc. began depositing an additional 4% of an employee's earnings into STABLE accounts for employees with development disabilities if they chose to open an account. This provides an option for individuals with disabilities to build savings and investment accounts without affecting their eligibility for benefit programs such as SSI and Medicaid. Contributions into STABLE accounts are tax deductible, and earnings on the STABLE accounts are federal and state tax exempt. All employees with disabilities that occurred prior to age 26 are eligible to participate. Unlike the 401 (k) program also launched this year, U-CO Industries, Inc. does not require that employees match contributions into STABLE accounts.

G. Concentration of Risk

The Organization provides services to businesses in Union County and Central Ohio. Due to the nature of the Organization's business and the specialization of its workforce, the Organization generally conducts most of its business with fewer than ten customers. Credit risk with respect to trade receivables consists of reliance on these businesses as the Organization extends credit to its customers in the ordinary course of its business. One customer in the automotive industry accounted for 93% of the Organization's revenues for the years ended June 30, 2019 and 2018.

The Organization places its cash in accounts with financial institutions that are insured through the Federal Deposit Insurance Corporation up to \$250,000 as of June 30, 2019 and 2018. At June 30, 2019 and 2018 and at various times during the year the Organization had on deposit funds in excess of insured balances.

H. Board Designated Cash

Surplus cash has been presented on the statement of financial position as board designated. The Board has determined that this amount is not to fund current operation without the Board's specific approval. In the statement of activities and changes in net position, transfers represent the change in surplus cash that the Board has designated as Board Designated.

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY

The Union County Airport Authority (the "Airport Authority") was established according to Section 308.03 of the Ohio Revised Code. The Airport Authority is governed by a six member Board of Trustees appointed by the Union County Commissioners. The County Commissioners budget funds for airport operations and are responsible for the debt and deficits of the Airport Authority. Due to the imposition of will exerted by the County Commissioners as well as the financial burden for the Airport Authority, the Airport Authority is presented separately as a component unit of Union County. The Airport Authority operates on a year ending December 31. Separately issued financial statements can be obtained from the Airport Authority, 233 West 6th Street, Marysville, Ohio 43040.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

A. Basis of Accounting

The Airport Authority follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

The financial statements 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 and financial reporting principles.

Equipment and Depreciation - Property, plant, and equipment are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year. Depreciation is provided on a straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Useful Live (In Years)</u>
Land improvements	20
Buildings and improvements	6 - 40
Equipment	5 - 10

A summary of capital assets at December 31, 2019, follows:

Non-depreciable capital assets	\$ 1,245,220
Depreciable capital assets, net	<u>1,119,616</u>
Net capital assets	<u>\$ 2,364,836</u>

B. Deposits with Financial Institutions

The Union County Treasurer holds the Airport Authority's cash as custodian for the Airport Authority. The Airport Authority's assets are held in the County's cash and investment pool and valued at the Treasurer's carrying amount.

C. Net Pension Liability/Asset

Airport Authority employees participate in the Ohio Public Employees Retirement System (OPERS). Below is summarized information regarding the net pension liability/asset recorded by the Airport Authority at year-end:

	<u>OPERS</u>
Proportion of the net pension liability/asset prior measurement date	0.00007144%
Proportion of the net pension liability/asset current measurement date	<u>0.00003850%</u>
Change in proportionate share	<u>-0.00003294%</u>
Proportionate share of the net pension liability	\$ 10,568
Proportionate share of the net pension asset	(45)
Pension expense	2,273

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

	OPERS
Deferred outflows of resources	
Differences between expected and actual experience	\$ 3
Net difference between projected and actual earnings on pension plan investments	1,444
Changes of assumptions	930
Changes in employer's proportionate percentage/difference between employer contributions	130
Airport Authority contributions subsequent to the measurement date	818
Total deferred outflows of resources	\$ 3,325
 Deferred inflows of resources	
Differences between expected and actual experience	\$ 157
Changes in employer's proportionate percentage/difference between employer contributions	238
Total deferred inflows of resources	\$ 395

D. Net OPEB Liability

Airport Authority employees participate in the Ohio Public Employees Retirement System (OPERS). Below is summarized information regarding the net OPEB liability recorded by the Airport Authority at year-end:

	OPERS
Proportion of the net OPEB liability prior measurement date	0.00003194%
Proportion of the net OPEB liability current measurement date	<u>0.00003820%</u>
Change in proportionate share	<u>0.00000626%</u>
 Proportionate share of the net	
OPEB liability	\$ 4,982
OPEB expense	238

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

	OPERS
Deferred outflows of resources	
Differences between expected and actual experience	\$ 2
Net difference between projected and actual earnings on pension plan investments	228
Changes of assumptions	161
Changes in employer's proportionate percentage/difference between employer contributions	30
Airport Authority contributions subsequent to the measurement date	7
Total deferred outflows of resources	\$ 428
 Deferred inflows of resources	
Differences between expected and actual experience	\$ 14
Changes in employer's proportionate percentage/difference between employer contributions	162
Total deferred inflows of resources	\$ 176

NOTE 25 - UNION COUNTY LAND REUTILIZATION CORPORATION

Union County Land Reutilization Corporation (the "Corporation") is a not for profit community improvement corporation, organized on November 17, 2016 by the Board of County Commissioners of Union County under the authority of Chapter 1724, Ohio Revised Code.

The Corporation's governing body is a 5 member Board of Directors, consisting of the County Treasurer, two representatives of the Board of County Commissioners, a representative of the largest municipality, and a real estate representative.

The Corporation is classified as a component unit of Union County for reporting purposes, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39 and GASB Statement No. 61.

The corporation is dedicated to strategically acquiring tax foreclosed property and other foreclosed property from Common Pleas Court proceedings, Sheriffs Sale, Bank Real Estate Owned, County Audit or, third parties, and through donations. The Corporation then strives to put the properties back to productive use.

Deposits

At December 31, 2019, the carrying amount of the Corporation's deposits was \$181,674 and bank balance was \$181,674, all of which was covered by the FDIC.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 26 - TAX ABATEMENTS

A. Tax Abatements Entered into by the County

The County has entered into the following Economic Zone (EZ) tax abatement agreements for the abatement of real property taxes:

- Agreement between the City of Marysville, the County and Heritage Cooperative, Inc. for a total investment of \$38.5 million, 20 new full time equivalent (FTE) jobs, 15 new part time jobs and increase in total payroll of \$1.125 million
- Agreement between the County and Auto Tool, Inc. for a total investment of at least \$5 million, creating 30 new FTE jobs, increase in payroll of \$1.6 million and job retention of 33 jobs
- Agreement between the County, the City of Marysville, Sumitomo Electric Wiring Systems and Summary Investment for a total investment of at least \$10 million, 15 new FTE jobs, increase in payroll of \$675,000 with a total payroll of \$6.5 million and job retention of 123 jobs
- Agreement between the County, Jerome Township and KTH Parts Industries
- Agreement between the County, Millcreek Township and Evolution Ag

The EZ agreements were entered into under the authority of the 2003 Union County-Marysville Economic Development Action Plan which required the recipients to invest in real estate in order to provide an increase in FTE employment and show an overall increase in income taxes. The County reduces the assessed property tax valuation causing a decrease in overall real property tax collections. Under the agreements, the County's property taxes collections were reduced by approximately \$57,000 during 2019.

B. Tax Abatements Entered into by Other Governments

Within the County, the taxing districts of the Village of Richwood and the City of Marysville have entered into tax abatement agreements that forgo real property taxes assessed to the County. Under the agreements, the County's property taxes collections were reduced by approximately \$11,000 during 2019.

NOTE 27 - SIGNIFICANT SUBSEQUENT EVENTS

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY/NET PENSION ASSET
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST SIX YEARS

	2019	2018	2017	2016
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.441513%	0.420744%	0.420646%	0.415235%
County's proportionate share of the net pension liability	\$ 113,426,730	\$ 61,714,599	\$ 88,741,148	\$ 67,026,423
County's covered payroll	\$ 55,272,143	\$ 52,056,515	\$ 50,083,283	\$ 57,863,175
County's proportionate share of the net pension liability as a percentage of its covered payroll	205.22%	118.55%	177.19%	115.84%
Plan fiduciary net position as a percentage of the total pension liability	74.70%	84.66%	77.25%	81.08%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.649580%	0.690185%	0.717482%	0.635950%
County's proportionate share of the net pension asset	\$ 705,822	\$ 893,981	\$ 378,242	\$ 292,250
County's covered payroll	\$ 2,624,350	\$ 2,674,562	\$ 2,771,733	\$ 2,598,967
County's proportionate share of the net pension asset as a percentage of its covered payroll	26.90%	33.43%	13.65%	11.24%
Plan fiduciary net position as a percentage of the total pension asset	126.64%	137.28%	116.55%	116.90%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.126554%	0.115149%	0.107445%	0.114421%
County's proportionate share of the net pension asset	\$ 2,421	\$ 3,334	\$ 368	\$ 359
County's covered payroll	\$ 593,060	\$ 511,930	\$ 447,417	\$ 602,067
County's proportionate share of the net pension asset as a percentage of its covered payroll	0.41%	0.65%	0.08%	0.06%
Plan fiduciary net position as a percentage of the total pension asset	113.42%	124.46%	103.40%	103.40%

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

(1) Due to a restatement with the Memorial Hospital, the County cannot determine the Combined Plan's covered payroll or proportionate share of the net pension asset as a percentage of its covered payroll for 2015.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

	<u>2015 (1)</u>	<u>2014</u>
	0.385959%	0.385959%
\$	46,455,444	\$ 46,083,565
\$	54,376,400	\$ 51,022,346
	85.43%	90.32%
	86.45%	86.36%
	0.574536%	0.213663%
\$	221,210	\$ 22,420
\$	781,017	\$ 646,800
	28.32%	3.47%
	114.83%	104.56%
	n/a	n/a
	n/a	n/a
	n/a	n/a
	n/a	n/a
	n/a	n/a

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

	LAST SIX YEARS			
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County's proportion of the net pension liability	0.00882254%	0.00828244%	0.00729306%	0.00681034%
County's proportionate share of the net pension liability	\$ 1,951,052	\$ 1,821,123	\$ 1,732,482	\$ 2,279,626
County's covered payroll	\$ 1,061,636	\$ 946,857	\$ 816,143	\$ 928,436
County's proportionate share of the net pension liability as a percentage of its covered payroll	183.78%	192.33%	212.28%	245.53%
Plan fiduciary net position as a percentage of the total pension liability	77.40%	77.30%	75.30%	66.80%

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2015</u>	<u>2014</u>
0.00657489%	0.00646931%
\$ 1,817,107	\$ 1,573,560
\$ 912,029	\$ 874,862
199.24%	179.86%
72.10%	74.70%

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 9,022,214	\$ 7,738,100	\$ 6,767,347	\$ 6,009,994
Contributions in relation to the contractually required contribution	<u>(9,022,214)</u>	<u>(7,738,100)</u>	<u>(6,767,347)</u>	<u>(6,009,994)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 64,444,386	\$ 55,272,143	\$ 52,056,515	\$ 50,083,283
Contributions as a percentage of covered payroll	14.00%	14.00%	13.00%	12.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 101,498	\$ 367,409	\$ 347,693	\$ 332,608
Contributions in relation to the contractually required contribution	<u>(101,498)</u>	<u>(367,409)</u>	<u>(347,693)</u>	<u>(332,608)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 724,986	\$ 2,624,350	\$ 2,674,562	\$ 2,771,733
Contributions as a percentage of covered payroll	14.00%	14.00%	13.00%	12.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 66,247	\$ 59,306	\$ 51,193	\$ 53,690
Contributions in relation to the contractually required contribution	<u>(66,247)</u>	<u>(59,306)</u>	<u>(51,193)</u>	<u>(53,690)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 662,470	\$ 593,060	\$ 511,930	\$ 447,417
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	12.00%

(1) Due to a restatement with the Memorial Hospital, the County cannot determine the Combined Plan's covered payroll for 2014.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2015</u>	<u>2014 (1)</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 6,943,581	\$ 6,525,168	\$ 6,632,905	\$ 4,916,104	\$ 5,092,534	\$ 4,366,669
<u>(6,943,581)</u>	<u>(6,525,168)</u>	<u>(6,632,905)</u>	<u>(4,916,104)</u>	<u>(5,092,534)</u>	<u>(4,366,669)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 57,863,175	\$ 54,376,400	\$ 51,022,346	\$ 49,161,040	\$ 50,925,340	\$ 48,971,989
12.00%	12.00%	13.00%	10.00%	10.00%	8.92%
\$ 311,876	\$ 93,722	\$ 84,084	\$ 55,236	\$ 56,536	\$ 65,580
<u>(311,876)</u>	<u>(93,722)</u>	<u>(84,084)</u>	<u>(55,236)</u>	<u>(56,536)</u>	<u>(65,580)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,598,967	\$ 781,017	\$ 646,800	\$ 694,792	\$ 711,145	\$ 676,780
12.00%	12.00%	13.00%	7.95%	7.95%	9.69%
\$ 72,248					
<u>(72,248)</u>					
<u>\$ -</u>					
\$ 602,067					
12.00%					

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 162,000	\$ 148,629	\$ 132,560	\$ 114,260
Contributions in relation to the contractually required contribution	<u>(162,000)</u>	<u>(148,629)</u>	<u>(132,560)</u>	<u>(114,260)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 1,157,143	\$ 1,061,636	\$ 946,857	\$ 816,143
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 129,981	\$ 127,684	\$ 113,732	\$ 109,935	\$ 113,557	\$ 120,270
<u>(129,981)</u>	<u>(127,684)</u>	<u>(113,732)</u>	<u>(109,935)</u>	<u>(113,557)</u>	<u>(120,270)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 928,436	\$ 982,185	\$ 874,862	\$ 845,654	\$ 873,515	\$ 925,154
14.00%	13.00%	13.00%	13.00%	13.00%	13.00%

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET OPEB LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST THREE YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	0.460280%	0.426780%	0.43175618%
County's proportionate share of the net OPEB liability	\$ 56,476,391	\$ 43,391,095	\$ 40,714,546
County's covered payroll	\$ 58,489,553	\$ 55,243,007	\$ 53,302,433
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	96.56%	78.55%	76.38%
Plan fiduciary net position as a percentage of the total OPEB liability	46.33%	54.14%	54.05%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET OPEB LIABILITY/ASSET
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST THREE YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability/asset	0.00882254%	0.00828244%	0.00729306%
County's proportionate share of the net OPEB liability (asset)	\$ (146,122)	\$ (133,000)	\$ 284,548
County's covered payroll	\$ 1,061,636	\$ 946,857	\$ 816,143
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	13.76%	14.05%	34.86%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	174.70%	176.00%	47.10%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY OPEB CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 186,596	\$ 169,595	\$ 675,489	\$ 1,841,145
Contributions in relation to the contractually required contribution	<u>(186,596)</u>	<u>(169,595)</u>	<u>(675,489)</u>	<u>(1,841,145)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 65,831,842	\$ 58,489,553	\$ 55,243,007	\$ 53,302,433
Contributions as a percentage of covered payroll	0.28%	0.29%	1.22%	3.45%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 1,713,282	\$ 1,790,627	\$ 839,647	\$ 3,215,907	\$ 3,337,796	\$ 3,639,823
<u>(1,713,282)</u>	<u>(1,790,627)</u>	<u>(839,647)</u>	<u>(3,215,907)</u>	<u>(3,337,796)</u>	<u>(3,639,823)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 61,064,209	\$ 55,157,417	\$ 51,669,146	\$ 49,855,832	\$ 51,636,485	\$ 49,648,769
2.81%	3.25%	1.63%	6.45%	6.46%	7.33%

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY OPEB CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 1,157,143	\$ 1,061,636	\$ 946,857	\$ 816,143
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ -	\$ 4,729	\$ 8,749	\$ 8,457	\$ 8,735	\$ 9,252
-	(4,729)	(8,749)	(8,457)	(8,735)	(9,252)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 928,436	\$ 982,185	\$ 874,862	\$ 845,654	\$ 873,515	\$ 925,154
0.00%	0.48%	1.00%	1.00%	1.00%	1.00%

UNION COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2019.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. There were no changes in assumptions for 2018. For 2019 the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2014-2016. For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero effective July 1, 2017. There were no changes in benefit terms for 2018-2019.

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience. There were no changes of assumption for 2018-2019.

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2017-2019.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%. For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25%, ultimate in 2029.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2017-2019.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in the discount rate from 4.13% to 7.45% and (b) decrease in trend rates from 6.00%-11.00% initial; 4.50% ultimate down to 5.23%-8.00.% initial; 4.00% ultimate. For 2019, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in prescription drug trend rates from -5.23%-8.00% initial; 4.00% ultimate up to 9.62%-7.73% initial; 4.00% ultimate.

UNION COUNTY, OHIO

**REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019**

CONDITIONAL ASSESSMENT OF THE COUNTY'S INFRASTRUCTURE

The County reports its roads and bridges infrastructure assets using the modified approach. The following disclosures pertain to the condition assessment and budgeted versus actual expenditure in 2019 for the preservation of these assets.

The Union County Engineer has implemented a ten year program for road repairs and improvements. The plan changes based upon condition inspections, repair and improvement needs, and budget constraints. Factors considered when evaluating a roadway include time since last surface maintenance, current pavement condition, current and future traffic volume, traffic type, pavement width, geometrics, etc. A general overall pavement condition rating is assigned to sections of roadways as a result of annual visual observations. A numerical rating ranging from 0 to 9 is assigned, with 0 being the lowest ranking and 9 being the highest. The practice of the Union County Engineer is to maintain at least 75% of the mileage of the county highway system at an appraisal rating of 5 or more. The most recent assessment found that 94% of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on state law and in accordance with Ohio Department of Transportation (ODOT) requirements. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. The practice of the Union County Engineer is to maintain a bridge system in the County where at least 85% of the structures have a bridge appraisal rating of 5 or more. The most recent inspections found that 92% of the County bridges have a numerical rating of 5 or higher.

The general overall ratings for roads and ODOT sufficiency ratings for centerline miles and bridges are as follows:

<u>Condition</u>	<u>Rating</u>
Failed	0
"Imminent" Failure	1
Critical	2
Serious	3
Poor	4
Fair	5
Satisfactory	6
Good	7
Very Good	8
Excellent	9

UNION COUNTY, OHIO

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019

CONDITIONAL ASSESSMENT OF THE COUNTY'S INFRASTRUCTURE - (Continued)

The following summarizes the overall ratings as of December 31, 2019.

	2017		2018		2019	
	Centerline		Centerline		Centerline	
	Miles	Percent	Miles	Percent	Miles	Percent
Condition Assessment of Fair or Better	433	93%	445	95%	441	94%
Condition Assessment of Less than Fair	35	7%	24	5%	28	6%

	2017		2018		2019	
	Bridges		Bridges		Bridges	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
Condition Assessment of Fair or Better	304	95%	304	96%	304	92%
Condition Assessment of Less than Fair	16	5%	12	4%	26	8%

The following is a comparison of the County budgeted and actual expenditures for roads and bridges.

Year	Budgeted Expenditures	Actual Expenditures	Difference
2019	\$ 11,243,134	\$ 9,731,334	\$ 1,511,800
2018	9,695,077	7,605,469	2,089,608
2017	11,347,488	9,304,811	2,042,677
2016	8,003,405	6,800,393	1,203,012
2015	8,615,985	7,882,189	733,796
2014	10,225,507	8,436,204	1,789,303
2013	10,192,288	9,334,786	857,502
2012	9,677,135	8,161,478	1,515,657
2011	10,656,158	8,948,524	1,707,634
2010	8,280,426	7,458,087	822,339

**COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES**

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UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 5,347,912	\$ 5,347,912	\$ 5,478,733	\$ 130,821
Sales taxes	11,823,695	11,923,695	12,369,490	445,795
Charges for services.	2,771,900	3,796,900	4,165,019	368,119
Licenses and permits	2,625	2,625	3,450	825
Fines and forfeitures.	64,200	64,200	84,453	20,253
Intergovernmental	2,628,692	2,866,192	3,110,254	244,062
Investment income.	953,050	953,050	1,701,909	748,859
Rental income.	361,500	361,500	496,510	135,010
Other	104,844	104,844	257,507	152,663
Total revenues	24,058,418	25,420,918	27,667,325	2,246,407
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Budgetary:				
Personal services	399,750	411,732	392,847	18,885
Materials and supplies.	4,900	4,424	4,331	93
Contractual services.	122,616	126,875	123,689	3,186
Other	29,312	11,576	11,523	53
Total budgetary	556,578	554,607	532,390	22,217
Weights & measurements:				
Personal services	66,188	66,188	52,041	14,147
Materials and supplies.	3,300	5,400	5,038	362
Contractual services.	3,750	3,750	150	3,600
Capital outlay.	-	13,729	8,916	4,813
Other	4,000	1,900	1,899	1
Assessing property	77,238	90,967	68,044	22,923
Information technology:				
Personal services	217,314	217,314	180,998	36,316
Materials and supplies.	10,300	7,298	4,110	3,188
Contractual services.	262,093	263,155	260,563	2,592
Other	37,680	29,299	16,615	12,684
Information technology	527,387	517,066	462,286	54,780
Total Auditor	1,161,203	1,162,640	1,062,720	99,920
Board of elections:				
Personal services	453,322	453,801	389,427	64,374
Materials and supplies.	20,240	33,915	32,173	1,742
Contractual services.	95,914	85,089	84,941	148
Other	22,288	24,238	23,887	351
Total board of elections	591,764	597,043	530,428	66,615
Commissioners:				
County planning:				
Disbursement	25,534	25,534	25,533	1
Total county planning	25,534	25,534	25,533	1
COYC operating:				
Disbursement	445,725	445,725	445,725	-
Total COYC operating	445,725	445,725	445,725	-
VOCA:				
Disbursement	30,056	30,094	30,094	-
Total VOCA	30,056	30,094	30,094	-
Transportation:				
Disbursement	25,000	25,000	25,000	-
Total transportation	25,000	25,000	25,000	-

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Contingencies:				
Disbursement	\$ 150,280	\$ 604,681	\$ 123,695	\$ 480,986
Total contingencies	150,280	604,681	123,695	480,986
Municipal Court Fees:				
Disbursement	63,417	66,970	66,970	-
Total municipal court fees	63,417	66,970	66,970	-
Commissioners office:				
Personal services	372,282	376,719	376,657	62
Materials and supplies.	10,425	10,424	5,666	4,758
Contractual services.	435,405	480,336	415,108	65,228
Other	12,435	12,435	11,691	744
Total commissioners office.	830,547	879,914	809,122	70,792
EMA:				
Personal services	175,316	175,316	166,971	8,345
Materials and supplies.	13,217	14,595	13,782	813
Contractual services.	19,264	19,025	18,199	826
Other	8,500	6,700	5,987	713
Total EMA	216,297	215,636	204,939	10,697
Human Resources				
Personal services	243,144	253,141	253,048	93
Materials and supplies.	2,467	1,459	1,459	-
Contractual services	15,005	11,721	11,721	-
Other	4,009	1,964	1,964	-
Total human resources.	264,625	268,285	268,192	93
Archives:				
Personal services	86,701	86,701	86,445	256
Materials and supplies.	7,593	9,572	9,572	-
Contractual services.	8,090	4,466	4,265	201
Other	1,000	1,445	1,445	-
Total archives	103,384	102,184	101,727	457
CEBCO wellness grant:				
Materials and supplies.	9,705	11,777	11,777	-
Contractual services.	2,000	-	-	-
Total CEBCO wellness grant	11,705	11,777	11,777	-
Commissioners administrator:				
Personal services	141,035	141,035	137,730	3,305
Materials and supplies.	800	195	195	-
Contractual services.	2,216	2,267	2,250	17
Other	1,000	2,143	2,131	12
Total commissioners administrator	145,051	145,640	142,306	3,334
Total commissioners.	2,311,621	2,821,440	2,255,080	566,360
Prosecutor:				
Personal services.	1,364,279	1,364,279	1,221,614	142,665
Materials and supplies.	25,859	31,854	18,367	13,487
Contractual services.	31,500	37,500	36,999	501
Other	37,392	37,392	35,392	2,000
Total prosecutor.	1,459,030	1,471,025	1,312,372	158,653

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder:				
Personal services	\$ 249,863	\$ 249,863	\$ 242,457	\$ 7,406
Materials and supplies.	6,000	6,000	2,078	3,922
Contractual services.	18,154	18,154	14,226	3,928
Other	700	700	-	700
Total recorder.	<u>274,717</u>	<u>274,717</u>	<u>258,761</u>	<u>15,956</u>
Treasurer:				
Personal services	183,213	183,213	176,594	6,619
Materials and supplies.	36,700	42,002	11,890	30,112
Contractual services	19,810	23,006	16,567	6,439
Other	7,900	5,392	821	4,571
Total treasurer	<u>247,623</u>	<u>253,613</u>	<u>205,872</u>	<u>47,741</u>
Facilities:				
Personal services	977,794	977,911	929,494	48,417
Materials and supplies.	187,284	241,175	189,793	51,382
Contractual services	1,311,591	1,377,218	1,200,052	177,166
Other	1,280	1,460	798	662
Total facilities	<u>2,477,949</u>	<u>2,597,764</u>	<u>2,320,137</u>	<u>277,627</u>
Total general government - legislative and executive.	<u>8,523,907</u>	<u>9,178,242</u>	<u>7,945,370</u>	<u>1,232,872</u>
General government:				
Judicial:				
Auditor - public defender:				
Contractual services.	501,000	520,250	520,250	-
Other	3,500	10,857	7,877	2,980
Total auditor - public defender	<u>504,500</u>	<u>531,107</u>	<u>528,127</u>	<u>2,980</u>
Clerk of courts:				
Personal services	506,294	510,270	498,046	12,224
Materials and supplies.	16,852	16,852	16,488	364
Contractual services.	62,859	62,859	60,589	2,270
Other	225	225	24	201
Total clerk of courts.	<u>586,230</u>	<u>590,206</u>	<u>575,147</u>	<u>15,059</u>
CCA:				
Personal services	-	57,274	57,274	-
Total CCA.	<u>-</u>	<u>57,274</u>	<u>57,274</u>	<u>-</u>
Common pleas:				
Common pleas-general:				
Personal services	961,201	954,201	836,855	117,346
Materials and supplies.	30,000	30,800	27,931	2,869
Contractual services.	76,534	124,400	96,425	27,975
Other	25,570	25,570	23,294	2,276
Total common pleas-general.	<u>1,093,305</u>	<u>1,134,971</u>	<u>984,505</u>	<u>150,466</u>
Drug court:				
Personal services	197,478	149,479	105,310	44,169
Total drug court.	<u>197,478</u>	<u>149,479</u>	<u>105,310</u>	<u>44,169</u>
Total common pleas.	<u>1,290,783</u>	<u>1,284,450</u>	<u>1,089,815</u>	<u>194,635</u>
Juvenile probate court:				
Juvenile court:				
Personal services	1,443,537	1,525,001	1,432,590	92,411
Materials and supplies.	30,289	35,684	33,249	2,435
Contractual services.	37,874	72,228	57,044	15,184
Other	7,793	10,000	7,843	2,157
Total juvenile court	<u>1,519,493</u>	<u>1,642,913</u>	<u>1,530,726</u>	<u>112,187</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Probate court:				
Personal services	\$ 157,500	\$ 157,500	\$ 143,178	\$ 14,322
Contractual services.	22,850	29,850	12,770	17,080
Other	1,000	3,000	1,336	1,664
Total probate court	<u>181,350</u>	<u>190,350</u>	<u>157,284</u>	<u>33,066</u>
Total juvenile probate court	1,700,843	1,833,263	1,688,010	145,253
Total general government - judicial.	<u>4,082,356</u>	<u>4,296,300</u>	<u>3,938,373</u>	<u>357,927</u>
Public safety:				
Coroner:				
Personal services	141,444	159,387	158,806	581
Materials and supplies	3,550	2,225	2,225	-
Contractual services	67,895	75,184	72,815	2,369
Other	1,612	773	225	548
Total coroner	<u>214,501</u>	<u>237,569</u>	<u>234,071</u>	<u>3,498</u>
Administration:				
Personal services.	483,065	483,876	483,637	239
Materials and supplies	10,241	14,162	13,022	1,140
Contractual services	69,275	97,633	95,318	2,315
Other	38,609	34,063	34,057	6
Total administration	<u>601,190</u>	<u>629,734</u>	<u>626,034</u>	<u>3,700</u>
Law enforcement:				
Personal services.	2,561,052	2,564,221	2,414,980	149,241
Materials and supplies	221,951	233,312	219,483	13,829
Contractual services	157,692	153,072	138,791	14,281
Other	52,417	43,272	39,472	3,800
Total law enforcement	<u>2,993,112</u>	<u>2,993,877</u>	<u>2,812,726</u>	<u>181,151</u>
Court services:				
Personal services.	614,121	604,741	588,892	15,849
Materials and supplies	6,965	6,965	6,122	843
Contractual services	2,033,449	2,005,707	1,973,092	32,615
Other	4,238	4,238	2,064	2,174
Total court services.	<u>2,658,773</u>	<u>2,621,651</u>	<u>2,570,170</u>	<u>51,481</u>
Investigation:				
Personal services.	573,056	603,181	599,246	3,935
Materials and supplies	18,521	18,512	14,437	4,075
Contractual services	16,895	20,977	18,075	2,902
Other	31,850	31,950	27,555	4,395
Total investigation	<u>640,322</u>	<u>674,620</u>	<u>659,313</u>	<u>15,307</u>
Community service:				
Personal services.	541,554	541,554	500,347	41,207
Materials and supplies	4,040	4,040	2,415	1,625
Contractual services	4,137	4,132	2,943	1,189
Other	7,670	7,670	7,423	247
Total community service	<u>557,401</u>	<u>557,396</u>	<u>513,128</u>	<u>44,268</u>

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Transportation:				
Materials and supplies	\$ 14,000	\$ 14,000	\$ 10,162	\$ 3,838
Total transportation	<u>14,000</u>	<u>14,000</u>	<u>10,162</u>	<u>3,838</u>
Total sheriff	<u>7,464,798</u>	<u>7,491,278</u>	<u>7,191,533</u>	<u>299,745</u>
Total public safety	<u>7,679,299</u>	<u>7,728,847</u>	<u>7,425,604</u>	<u>303,243</u>
Public works:				
Engineer:				
Engineer - general:				
Personal services	184,129	184,129	176,792	7,337
Contractual services	10,689	27,500	7,558	19,942
Total engineer - general	<u>194,818</u>	<u>211,629</u>	<u>184,350</u>	<u>27,279</u>
Env engineer:				
Personal services	103,799	103,799	79,384	24,415
Contractual services	-	10,000	-	10,000
Total env engineer	<u>103,799</u>	<u>113,799</u>	<u>79,384</u>	<u>34,415</u>
Total engineer	<u>298,617</u>	<u>325,428</u>	<u>263,734</u>	<u>61,694</u>
Total public works	<u>298,617</u>	<u>325,428</u>	<u>263,734</u>	<u>61,694</u>
Health:				
Apiary inspection:				
Disbursement	3,500	3,500	3,500	-
Total apiary inspection	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Vital stats:				
Disbursement	1,000	1,000	-	1,000
Total vital stats	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Crippled children:				
Disbursement	158,000	158,000	158,000	-
Total crippled children	<u>158,000</u>	<u>158,000</u>	<u>158,000</u>	<u>-</u>
Humane society:				
Disbursement	75,000	75,000	75,000	-
Total humane society	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Total health	<u>237,500</u>	<u>237,500</u>	<u>236,500</u>	<u>1,000</u>
Human services:				
Children/families first:				
Disbursement	5,000	5,000	-	5,000
Total children/families first	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Commissioners office - collaborative family risk				
Disbursement	110,000	110,000	85,000	25,000
Total collaborative family risk	<u>110,000</u>	<u>110,000</u>	<u>85,000</u>	<u>25,000</u>
Public assistance:				
Disbursement	74,000	74,000	74,000	-
Total public assistance	<u>74,000</u>	<u>74,000</u>	<u>74,000</u>	<u>-</u>
CS rotary local share:				
Other	619,000	619,000	619,000	-
Total CS rotary local share	<u>619,000</u>	<u>619,000</u>	<u>619,000</u>	<u>-</u>

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
ODJFS administration fees:				
Disbursement	\$ 493,535	\$ 493,535	\$ 493,535	\$ -
Total ODJFS administration fees	493,535	493,535	493,535	-
Veteran's services:				
Personal services	378,102	378,102	309,385	68,717
Materials and supplies.	25,942	23,310	12,778	10,532
Contractual services.	166,835	148,496	111,658	36,838
Capital outlay.	121,000	121,000	70,055	50,945
Other.	302,275	301,856	225,505	76,351
Total veteran's services	994,154	972,764	729,381	243,383
Total human services	2,295,689	2,274,299	2,000,916	273,383
Economic development and assistance:				
Economic development:				
Disbursement	132,000	182,000	155,081	26,919
Total economic development	132,000	182,000	155,081	26,919
Airport operating:				
Disbursement	40,000	40,000	40,000	-
Total airport operating	40,000	40,000	40,000	-
Total Economic development and assistance	172,000	222,000	195,081	26,919
Intergovernmental:				
Extension office grant:				
Disbursement	205,000	205,000	205,000	-
Total extension office grant	205,000	205,000	205,000	-
Soil and water:				
Disbursement	200,000	225,000	225,000	-
Total soil and water.	200,000	225,000	225,000	-
Richwood fair:				
Disbursement	8,000	8,000	8,000	-
Total richwood fair	8,000	8,000	8,000	-
Union County fair:				
Disbursement	8,000	8,000	8,000	-
Total Union County fair.	8,000	8,000	8,000	-
Park and recreation:				
Disbursement	40,714	40,714	40,714	-
Total park and recreation.	40,714	40,714	40,714	-

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Historical society:				
Disbursement	\$ 25,000	\$ 26,076	\$ 26,076	\$ -
Total historical society	<u>25,000</u>	<u>26,076</u>	<u>26,076</u>	<u>-</u>
Total intergovernmental	<u>486,714</u>	<u>512,790</u>	<u>512,790</u>	<u>-</u>
Total expenditures	<u>23,776,082</u>	<u>24,775,406</u>	<u>22,518,368</u>	<u>2,257,038</u>
Excess of revenues over expenditures	<u>282,336</u>	<u>645,512</u>	<u>5,148,957</u>	<u>4,503,445</u>
Other financing sources (uses):				
Sale of capital assets.	20,000	20,000	12,635	(7,365)
Transfer in	245,000	10,782,528	10,782,528	-
Transfers out	-	(15,033,902)	(15,033,902)	-
Total other financing sources (uses)	<u>265,000</u>	<u>(4,231,374)</u>	<u>(4,238,739)</u>	<u>(7,365)</u>
Net change in fund balance	547,336	(3,585,862)	910,218	4,496,080
Fund balance at beginning of year	3,755,107	3,755,107	3,755,107	-
Prior year encumbrances appropriated	590,289	590,289	590,289	-
Fund balance at end of year.	<u>\$ 4,892,732</u>	<u>\$ 759,534</u>	<u>\$ 5,255,614</u>	<u>\$ 4,496,080</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY BOARD OF DEVELOPMENTAL DISABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Property taxes	\$ 6,423,828	\$ 6,423,828	\$ 7,063,731	\$ 639,903
Intergovernmental	2,359,772	2,359,772	3,398,129	1,038,357
Contributions and donations	-	-	300	300
Other	105,000	105,000	220,979	115,979
Total revenues.	<u>8,888,600</u>	<u>8,888,600</u>	<u>10,683,139</u>	<u>1,794,539</u>
Expenditures:				
Current:				
Human services:				
Personal services	5,810,248	5,810,246	5,457,699	352,547
Materials and supplies	61,465	60,980	52,102	8,878
Contractual services	5,630,507	5,564,775	5,071,439	493,336
Capital outlay	92,270	102,563	99,747	2,816
Other	446,408	425,825	318,504	107,321
Total expenditures	<u>12,040,898</u>	<u>11,964,389</u>	<u>10,999,491</u>	<u>964,898</u>
Excess of expenditures over revenues	<u>(3,152,298)</u>	<u>(3,075,789)</u>	<u>(316,352)</u>	<u>2,759,437</u>
Other financing uses:				
Transfers out	<u>(178,170)</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>
Total other financing uses	<u>(178,170)</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>
Net change in fund balance	(3,330,468)	(3,575,789)	(316,352)	3,259,437
Fund balance at beginning of year	11,909,509	11,909,509	11,909,509	-
Prior year encumbrances appropriated.	<u>140,651</u>	<u>140,651</u>	<u>140,651</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 8,719,692</u>	<u>\$ 8,474,371</u>	<u>\$ 11,733,808</u>	<u>\$ 3,259,437</u>

UNION COUNTY, OHIO

**INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

Nonmajor Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes. Following is a description of all special revenue funds:

Real Estate Assessment

To account for State mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

Computerized Legal Research

To account for filing fees collected by the courts used for legal research computerization.

Delinquent Real Estate Collection

To account for five percent of all collections of certified delinquent real estate taxes, personal property taxes and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

Recorder Equipment Set Aside

To account for the fees assessed by the county recorder to be used to supplement the equipment needs of the county recorder.

Treasurer Prepaid Interest

To account for interest earned from real estate tax prepayments to be used for the tax repayment program.

Federal Chip

To account for grant revenues and distribution for a home repair program.

Election Security Grant

To account for State grant money that is restricted for spending on security upgrades for election purposes.

Moving Ohio Forward

To account for State grant monies received from the Moving Ohio Forward Demolition Grant Program and used for the demolition of blighted properties in the community.

Law Library

Created under HB 420, the law library fund accounts for fees, fines and other sources for the purposes of operating and maintaining a county law library to provide legal research, references and library services.

Probate Court Conduct of Business

To account for the fees assessed on marriage licenses pursuant to Section 2101.19(A) of the Ohio Revised Code. This fund is used by the probate court to pay for costs incurred by the court.

Indigent Guardianship

To account for probate court fees charged according to Section 2101.16(B) of the Ohio Revised Code. These monies are used for attorney fees, evaluations, and investigation expenditures related to indigent individuals.

Probate and Juvenile Special Projects

To account for fees collected by the probate and juvenile courts used for special projects.

Common Pleas Special Projects

A special projects fund established by the Court of Common Pleas to perpetuate the efficient operation of the court and to account for the requisite court fees charged under provisions established in Ohio Revised Code Section 2303.201.

Clerk of Courts Computerization

To account for fees collected by the Clerk of Courts used for computerization of the court system.

Probate and Juvenile Court Computer

To account for fees collected by the probate and juvenile courts used for computerization.

UNION COUNTY, OHIO

**INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

Nonmajor Special Revenue Funds - (Continued)

Probate and Juvenile Court Computer Research

To account for fees collected by the probate and juvenile courts used for legal research computerization.

Juvenile Court Indigent Offenders

To account for State monies used for the treatment and rehabilitation of indigent offenders.

County Indigent Driver

To account for fines and forfeitures that are restricted to the use of indigent drivers.

Dispute Resolution

A fund established by the Court of Common Pleas to perpetuate mediation in the areas of civil litigation, domestic relations and criminal victim and perpetrator issue reconciliation, and to account for the requisite court fees established under provisions of Ohio Revised Code 2302.202.

CP Addiction Grant

To account for State grant monies received related to the Common Pleas Drug Court Program.

Economic Development

To account for joint revenues between the County and the City of Marysville to maintain a director of economic development.

Convention and Tourist Bureau

To account for monies collected and distributed related to the "County Lodging Tax".

DUI

To account for fines collected through the courts from offenders operating motor vehicles under the influence of alcohol or drugs. These monies are used for enforcement and education programs.

Forfeitures

A fund established to account for revenues derived from the seizure of assets as a result of criminal activities for the purposes of supporting law enforcement activities.

Sheriff CCW Rotary

To account for the collection and distribution of fees associated with the issuance of concealed handgun licenses.

Law Enforcement Grants

A combination of competitive grants, based on availability and need, that may or may not be received in a given year.

Sheriff Policing Rotary

To account for contract fees collected for services which include patrols, dispatching, and the shooting range.

DARE Community Education

To account for grants, fundraising and expenditure activity for various education programs including DARE and Safety Town.

Youth Services Subsidy

To account for State grant monies received from the Ohio Department of Youth Services and used for placement of children, diversion program-juvenile delinquency prevention, and other related activities.

9-1-1 Emergency

To account for the 9-1-1 emergency phone system for the County, funded by a county-wide property tax.

Federal LETF

To account for grant money received from the federal government that is restricted to be used for the Law Enforcement Task Force.

UNION COUNTY, OHIO

**INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

Nonmajor Special Revenue Funds - (Continued)

Local Emergency Planning

To account for State monies and local revenues used to operate the County emergency program and increase community awareness of emergency plans.

Juvenile Tobacco

To account for revenues and expenditures with the juvenile court smoking cessation program.

Law Enforcement Memorial

To account for contribution and grant money received for the construction of a Union County Law Enforcement Memorial.

Juvenile Special Projects

To account for court costs collected and expenditure activity for various court projects as determined necessary by the court.

VOCA Grant

Funds established to account for federal Victims of Crime Act (VOCA) grant awards to assist primary and secondary victims of crime to stabilize their lives, and understand and participate in the criminal justice system.

VAWA Grant

Fund established to account for Violence Against Women Act (VAWA) grant awards to strengthen the criminal justice system's response to violence against women and enhance services to victims of sexual assault, domestic violence and stalking.

Motor Vehicle and Gas Tax

This fund accounts for revenues derived from the sale of motor vehicle licenses, gasoline taxes, interest, and a portion of the restricted sales tax. Expenditures are restricted by State law and sales tax ballot language to county road and bridge repair and improvement programs.

Road and Bridge

To account for revenues derived from court fines. Monies are used for a law enforcement officer's salary, scales, fleet insurance, and traffic control signs.

Ditch Rotary

To pay for equipment, materials, and labor related to the general maintenance of water courses with in the County.

Ditch Maintenance

To account for special assessment revenues which are used to provide irrigation ditches and maintain existing ditches.

Dog and Kennel

To account for the dog warden's operation that is financed by sales of dog tags and kennel permits and fine collections.

ADAMH

To account for a county-wide property tax levy and federal and State grants used to fund the costs of various services related to alcohol and drug dependencies and mental health consultation and support.

Preschool Grant

To account for grant expenses associated with preschool for the mentally retarded.

Community Support Services

To account for grant revenue of OhioMHAS and HUD funds and all related expenses. This fund also contains activity related to the Wings Enrichment Center and housing rentals for the disabled.

Public Assistance

To account for various federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and for certain public social services.

UNION COUNTY, OHIO

**INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

Nonmajor Special Revenue Funds - (Continued)

Coordination Transportation

To provide transportation services to seniors or disadvantaged citizens.

Child Support Enforcement Agency

To account for poundage fees on child support payments and other local, State and federal revenues used to administer the County Child Support Enforcement Agency.

Children Services

To account for various monies received from federal, State, and local grants used for children's support programs, including: emergency care, medical costs, counseling, foster care, parental counseling and training and education costs.

Adult Basic Literacy Education Grant

To account for State and federal grants and local revenues used to pay for adult basic literacy education.

Senior Services

To account for revenues and expenditures related to Union County Senior Services.

Workplace Investment Act

To account for revenues and expenditures associated with the Workforce Investment Act of 1998.

Targeted Community Alternative

To account from money received by the State that is restricted for use on the Targeted Community Alternative.

Collaborative Family Risk

To account for revenues and expenditures associated with the Functional Family Therapy and Multisystemic Therapy Programs.

CP Probation Services

To account for charges for services that are restricted to be used for the Common Pleas Probation services.

Railroad Grade Crossing

To account for fines and forfeitures that are restricted for railroad upgrades.

The following funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis):

Marriage License

To account for monies collected on each marriage license to be used for a battered spouse program provided by Turning Point and Choices, Inc.

Domestic Violence

To account for fees collected on each divorce and dissolution case to be used for a battered spouse program provided by Turning Point and Choices, Inc.

Unclaimed Monies

To account for resources that are unclaimed monies that have not been distributed. The fund balance of this fund is nonspendable.

Stabilization

To account for reserve funds that will stabilize the general fund against cyclical changes.

Salary and Benefit

To account for reserve funds that will assist in the payment of leave for terminated or retired employees and in any year where the number of pay periods exceeds 26.

UNION COUNTY, OHIO

**INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

Nonmajor Special Revenue Funds - (Continued)

Medicaid Sales Tax Transition

To account for money received from the State to account for a loss in sales tax revenue from Medicaid providers.

Certificate Title Administration

To account for fees collected by the Clerk of Courts. These monies are used for costs associated with the processing of titles.

Workmen's Compensation

To account for refunds and the payment of Bureau of Workmen's Compensation premiums. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Investment of Unclaimed Money

To account for unclaimed monies that have not been disbursed for a particular case. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Payroll

To account for employee payroll withholdings. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Nonmajor Debt Service Funds

The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs.

Bond Retirement

To account for the retirement of debt.

Sales Tax Debt

To account for activity related to debt issued specifically for construction of a new sheriff's facility and renovation of the London Avenue property. The County's general fund transfers permissive sales tax to support repayment of this debt.

Nonmajor Capital Project Funds

The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the capital projects funds.

MVGT Infrastructure

To account for contributions and donations that are restricted for use of future infrastructure projects.

Capital Improvements

To account for various capital improvements to County facilities and other assets.

Capital Equipment

To account for various capital equipment purchases throughout the County.

Capital Infrastructure

To account for various capital infrastructure purchases throughout the County.

Federal Grant and Recapture CDBG

To account for federal grant monies received for payments to individuals/companies for community development block grant reinvestments projects.

UNION COUNTY, OHIO

**INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

Nonmajor Capital Project Funds - (Continued)

Ditch Equipment Building

To account for special assessments and/or note proceeds used for activities related to the construction of ditches.

DD Capital

To account for various capital improvements at the DD school and workshop.

Sheriff's Facility Construction

To account for various capital improvements to sheriff facilities and other assets.

AG Center

To account for building renovation costs.

London Ave. Government Building

To account for funds used to purchase and refurbish an office building.

Boylan and Phelps Ditch

To account for funds used for activities related to the construction of ditches.

Main Street Building

To account for funds used to purchase and renovate a building for archives and office space.

Lower Green JT Ditch

To account for funds used for activities related to the construction of the lower green JT ditch.

Cattail Swamp Ditch

To account for funds used for activities related to the construction of the cattail swamp ditch.

Multi Building Improvement

To account for constructing, renovating, improving, furnishing, and equipping various county buildings and facilities, with related site improvements and appurtenances.

Prosecutor Building CH Entry Improvement

To account for note proceeds that are restricted to be used for construction at the Prosecutor's office.

Clark Yoder Ditch Construction

To account for note proceeds that are restricted to be used for the construction of the Clark Yoder Ditch.

Honda TIF

To account for the monies received within the County's Tax Increment Financing District and its expenditures on public infrastructure improvements within that District.

Dublin Green TIF

To account for monies received within the County's Tax Increment Financing District and its expenditures on public infrastructure improvements within that District.

Capital Project Issue II

To account for funds received for Issue II certified projects.

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 17,881,610	\$ 135,132	\$ 17,516,516	\$ 35,533,258
Cash and cash equivalents in segregated accounts	266,135	191,737	-	457,872
Receivables (net of allowance for uncollectibles):				
Sales taxes	782,523	-	-	782,523
Real estate and other taxes	2,491,605	-	-	2,491,605
Payment in lieu of taxes	-	-	281,700	281,700
Accounts	56,419	-	850,000	906,419
Due from other governments	5,082,903	-	88,683	5,171,586
Special assessments	272,851	-	-	272,851
Interfund loans	-	-	139,464	139,464
Due from other funds	40,794	-	-	40,794
Prepayments	31,847	-	-	31,847
Materials and supplies inventory	426,043	-	-	426,043
Total assets	<u>\$ 27,332,730</u>	<u>\$ 326,869</u>	<u>\$ 18,876,363</u>	<u>\$ 46,535,962</u>
Liabilities:				
Accounts payable	\$ 606,946	\$ -	\$ 227,084	\$ 834,030
Contracts payable	-	-	229,882	229,882
Retainage payable	-	-	136,174	136,174
Accrued wages and benefits payable	306,789	-	-	306,789
Compensated absences payable	2,025	-	-	2,025
Due to other governments	116,322	-	-	116,322
Interfund loans payable	831,404	-	35,306	866,710
Due to other funds	46,331	-	-	46,331
Due to external parties	3,718	-	-	3,718
Notes payable	-	-	4,500,000	4,500,000
Total liabilities	<u>1,913,535</u>	<u>-</u>	<u>5,128,446</u>	<u>7,041,981</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	2,364,456	-	-	2,364,456
Delinquent property tax revenue not available	73,179	-	-	73,179
Sales tax revenue not available	520,976	-	-	520,976
Special assessments revenue not available	272,851	-	-	272,851
Other nonexchange transactions	2,613,008	-	178	2,613,186
Unavailable grant revenue	1,018,069	-	77,505	1,095,574
Payments in lieu of taxes levied for the next fiscal year	-	-	281,700	281,700
Miscellaneous revenue not available	58,557	-	-	58,557
Total deferred inflows of resources	<u>6,921,096</u>	<u>-</u>	<u>359,383</u>	<u>7,280,479</u>
Fund balances:				
Nonspendable	457,890	-	-	457,890
Restricted	17,287,773	326,869	5,063,139	22,677,781
Committed	752,436	-	4,240,349	4,992,785
Assigned	-	-	6,564,773	6,564,773
Unassigned (deficit)	-	-	(2,479,727)	(2,479,727)
Total fund balances	<u>18,498,099</u>	<u>326,869</u>	<u>13,388,534</u>	<u>32,213,502</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 27,332,730</u>	<u>\$ 326,869</u>	<u>\$ 18,876,363</u>	<u>\$ 46,535,962</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Debt Service Funds</u>	<u>Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ 3,023,509	\$ -	\$ -	\$ 3,023,509
Sales taxes	3,105,739	-	-	3,105,739
Charges for services	3,216,399	-	-	3,216,399
Licenses and permits	184,999	-	-	184,999
Fines and forfeitures	451,105	-	-	451,105
Intergovernmental	16,156,250	-	2,598,882	18,755,132
Special assessments	212,948	-	203,332	416,280
Investment income	85,149	7,481	10,502	103,132
Rental income	167,122	-	-	167,122
Contributions and donations	21,379	-	1,000,000	1,021,379
Payment in lieu of taxes	-	-	281,754	281,754
Other	814,895	143,700	260,894	1,219,489
Total revenues	<u>27,439,494</u>	<u>151,181</u>	<u>4,355,364</u>	<u>31,946,039</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	4,562,145	-	396	4,562,541
Judicial	487,434	-	-	487,434
Public safety.	2,005,419	-	-	2,005,419
Public works.	9,799,386	-	-	9,799,386
Health	3,676,959	500,000	-	4,176,959
Human services	5,093,333	-	4,635	5,097,968
Economic development	488,399	-	-	488,399
Capital outlay.	-	-	8,031,281	8,031,281
Debt service:				
Principal retirement	-	992,940	-	992,940
Interest and fiscal charges	5,261	605,225	-	610,486
Note issuance costs	-	21,696	-	21,696
Total expenditures	<u>26,118,336</u>	<u>2,119,861</u>	<u>8,036,312</u>	<u>36,274,509</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,321,158</u>	<u>(1,968,680)</u>	<u>(3,680,948)</u>	<u>(4,328,470)</u>
Other financing sources (uses):				
Transfers in	-	1,592,865	14,133,711	15,726,576
Transfers out	(75,000)	-	(10,919,329)	(10,994,329)
Premium on note issuance	-	28,755	-	28,755
Total other financing sources (uses).	<u>(75,000)</u>	<u>1,621,620</u>	<u>3,214,382</u>	<u>4,761,002</u>
Net change in fund balances	1,246,158	(347,060)	(466,566)	432,532
Fund balances at beginning of year	17,298,352	673,929	13,855,100	31,827,381
Change in inventory balance.	<u>(46,411)</u>	<u>-</u>	<u>-</u>	<u>(46,411)</u>
Fund balances at end of year	<u>\$ 18,498,099</u>	<u>\$ 326,869</u>	<u>\$ 13,388,534</u>	<u>\$ 32,213,502</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Real Estate Assessment	Computerized Legal Research	Delinquent Real Estate Collection	Recorder Equipment Set Aside
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,058,598	\$ 60,377	\$ 407,210	\$ 16,812
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	224	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	10,579	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	\$ 1,069,177	\$ 60,601	\$ 407,210	\$ 16,812
Liabilities:				
Accounts payable	\$ 4,371	\$ -	\$ -	\$ -
Accrued wages and benefits payable	23,308	-	5,142	-
Compensated absences payable	-	-	-	-
Due to other governments	6,112	-	1,377	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	33,791	-	6,519	-
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	10,579	-	-	-
Restricted	1,024,807	60,601	400,691	16,812
Committed	-	-	-	-
Total fund balances	1,035,386	60,601	400,691	16,812
Total liabilities, deferred inflows of resources and fund balances	\$ 1,069,177	\$ 60,601	\$ 407,210	\$ 16,812

Treasurer Prepaid Interest	Federal Chip	Moving Ohio Forward	Law Library	Probate Court Conduct of Business	Indigent Guardianship
\$ 62,333	\$ 77,507	\$ 200	\$ 140,305	\$ 9,357	\$ 2,617
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,021	16	380
-	22,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	23	-	-
-	-	-	76	-	-
<u>\$ 62,333</u>	<u>\$ 99,507</u>	<u>\$ 200</u>	<u>\$ 146,425</u>	<u>\$ 9,373</u>	<u>\$ 2,997</u>
\$ 1	\$ -	\$ -	\$ 11,471	\$ -	\$ 349
-	-	-	489	-	-
-	-	-	-	-	-
-	-	-	175	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1</u>	<u>-</u>	<u>-</u>	<u>12,135</u>	<u>-</u>	<u>349</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	22,000	-	-	-	-
-	-	-	-	-	-
-	<u>22,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	99	-	-
62,332	77,507	200	134,191	9,373	2,648
-	-	-	-	-	-
<u>62,332</u>	<u>77,507</u>	<u>200</u>	<u>134,290</u>	<u>9,373</u>	<u>2,648</u>
<u>\$ 62,333</u>	<u>\$ 99,507</u>	<u>\$ 200</u>	<u>\$ 146,425</u>	<u>\$ 9,373</u>	<u>\$ 2,997</u>

--Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2019

	<u>Probate and Juvenile Special Projects</u>	<u>Common Pleas Special Projects</u>	<u>Clerk of Courts Computerization</u>	<u>Probate and Juvenile Court Computer</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 22,842	\$ 501,332	\$ 135,246	\$ 17,226
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	160	6,125	1,436	410
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 23,002</u>	<u>\$ 507,457</u>	<u>\$ 136,682</u>	<u>\$ 17,636</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits payable	-	2,760	-	-
Compensated absences payable	-	-	-	-
Due to other governments	-	748	-	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>-</u>	<u>3,508</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	23,002	503,949	136,682	17,636
Committed	-	-	-	-
Total fund balances	<u>23,002</u>	<u>503,949</u>	<u>136,682</u>	<u>17,636</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 23,002</u>	<u>\$ 507,457</u>	<u>\$ 136,682</u>	<u>\$ 17,636</u>

Probate and Juvenile Court Computer Research	Juvenile Court Indigent Offenders	Dispute Resolution	CP Addiction Grant	Economic Development	Convention and Tourist Bureau
\$ 22,248	\$ 5,445	\$ 131,977	\$ 64,322	\$ 8,423	\$ 523,195
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	53,970
75	12	1,929	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 22,323</u>	<u>\$ 5,457</u>	<u>\$ 133,906</u>	<u>\$ 64,322</u>	<u>\$ 8,423</u>	<u>\$ 577,165</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	4,534	-
-	-	-	-	-	-
-	-	-	-	1,230	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5,764	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	53,970
-	-	-	-	-	53,970
-	-	-	-	-	-
22,323	5,457	133,906	64,322	2,659	-
-	-	-	-	-	523,195
<u>22,323</u>	<u>5,457</u>	<u>133,906</u>	<u>64,322</u>	<u>2,659</u>	<u>523,195</u>
<u>\$ 22,323</u>	<u>\$ 5,457</u>	<u>\$ 133,906</u>	<u>\$ 64,322</u>	<u>\$ 8,423</u>	<u>\$ 577,165</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2019

	<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 4,134	\$ 929	\$ 166,105	\$ 81,007
Cash and cash equivalents in segregated accounts	266,135	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	125	-	1,433	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 270,394</u>	<u>\$ 929</u>	<u>\$ 167,538</u>	<u>\$ 81,007</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits payable	-	-	819	-
Compensated absences payable	-	-	-	-
Due to other governments	-	-	1,146	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,965</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	270,394	929	165,573	81,007
Committed	-	-	-	-
Total fund balances	<u>270,394</u>	<u>929</u>	<u>165,573</u>	<u>81,007</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 270,394</u>	<u>\$ 929</u>	<u>\$ 167,538</u>	<u>\$ 81,007</u>

Sheriff Policing Rotary	DARE Community Education	Youth Services Subsidy	9-1-1 Emergency	Local Emergency Planning	Juvenile Tobacco	Law Enforcement Memorial
\$ 123,357	\$ 31,564	\$ 279,273	\$ 2,767,598	\$ 35,758	\$ 455	\$ 4,400
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,638,514	-	-	-
20,261	-	-	-	-	-	-
2,143	-	-	63,278	-	-	-
-	-	-	-	-	-	-
2,135	-	-	-	-	-	-
11	-	-	13,242	-	-	-
-	-	-	2,481	-	-	-
<u>\$ 147,907</u>	<u>\$ 31,564</u>	<u>\$ 279,273</u>	<u>\$ 4,485,113</u>	<u>\$ 35,758</u>	<u>\$ 455</u>	<u>\$ 4,400</u>
\$ -	\$ -	\$ 5,795	\$ 199	\$ -	\$ -	\$ -
-	-	-	35,388	231	-	-
-	-	-	-	-	-	-
1,612	-	-	39,079	62	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,612</u>	<u>-</u>	<u>5,795</u>	<u>74,666</u>	<u>293</u>	<u>-</u>	<u>-</u>
-	-	-	1,597,790	-	-	-
-	-	-	40,724	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	63,278	-	-	-
2,143	-	-	-	-	-	-
4,375	-	-	-	-	-	-
<u>6,518</u>	<u>-</u>	<u>-</u>	<u>1,701,792</u>	<u>-</u>	<u>-</u>	<u>-</u>
11	-	-	15,723	-	-	-
139,766	31,564	273,478	2,692,932	35,465	455	4,400
-	-	-	-	-	-	-
<u>139,777</u>	<u>31,564</u>	<u>273,478</u>	<u>2,708,655</u>	<u>35,465</u>	<u>455</u>	<u>4,400</u>
<u>\$ 147,907</u>	<u>\$ 31,564</u>	<u>\$ 279,273</u>	<u>\$ 4,485,113</u>	<u>\$ 35,758</u>	<u>\$ 455</u>	<u>\$ 4,400</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2019

	Juvenile Special Projects	VOCA Grant	VAWA Grant	Motor Vehicle and Gas Tax
Assets:				
Equity in pooled cash and cash equivalents	\$ 116,464	\$ 25,540	\$ 41,523	\$ 1,365,888
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	391,262
Real estate and other taxes	-	-	-	-
Accounts	515	-	-	-
Due from other governments	-	60,788	-	2,959,395
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	1,102
Materials and supplies inventory	-	1,636	-	407,964
Total assets	<u>\$ 116,979</u>	<u>\$ 87,964</u>	<u>\$ 41,523</u>	<u>\$ 5,125,611</u>
Liabilities:				
Accounts payable	\$ 1,320	\$ 816	\$ -	\$ 154,593
Accrued wages and benefits payable	-	7,219	-	78,386
Compensated absences payable	-	-	-	2,025
Due to other governments	-	1,929	-	21,650
Interfund loans payable	-	-	-	727,246
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>1,320</u>	<u>9,964</u>	<u>-</u>	<u>983,900</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	260,488
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	2,507,699
Unavailable grant revenue	-	29,717	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>29,717</u>	<u>-</u>	<u>2,768,187</u>
Fund balances:				
Nonspendable	-	1,636	-	409,066
Restricted	115,659	46,647	41,523	964,458
Committed	-	-	-	-
Total fund balances	<u>115,659</u>	<u>48,283</u>	<u>41,523</u>	<u>1,373,524</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 116,979</u>	<u>\$ 87,964</u>	<u>\$ 41,523</u>	<u>\$ 5,125,611</u>

Road and Bridge	Ditch Rotary	Ditch Maintenance	Dog and Kennel	ADAMH	Preschool Grant
\$ 25,554	\$ 145,926	\$ 622,480	\$ 231,003	\$ 1,421,409	\$ 63,854
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	799,121	-
1,937	-	-	-	-	-
-	-	-	-	1,119,954	-
-	-	272,851	-	-	-
-	212	-	-	-	-
-	-	-	-	3,607	-
-	-	-	-	2,698	-
<u>\$ 27,491</u>	<u>\$ 146,138</u>	<u>\$ 895,331</u>	<u>\$ 231,003</u>	<u>\$ 3,346,789</u>	<u>\$ 63,854</u>
\$ -	\$ -	\$ -	\$ 4,384	\$ 212,039	\$ -
745	-	-	-	18,509	-
-	-	-	-	-	-
202	-	-	-	5,455	-
-	104,158	-	-	-	-
-	-	212	7,672	-	-
-	-	3,718	-	-	-
<u>947</u>	<u>104,158</u>	<u>3,930</u>	<u>12,056</u>	<u>236,003</u>	<u>-</u>
-	-	-	-	766,666	-
-	-	-	-	32,455	-
-	-	-	-	-	-
-	-	272,851	-	-	-
-	-	-	-	42,031	-
-	-	-	-	628,143	-
-	212	-	-	-	-
<u>-</u>	<u>212</u>	<u>272,851</u>	<u>-</u>	<u>1,469,295</u>	<u>-</u>
-	-	-	-	6,305	-
26,544	41,768	618,550	218,947	1,635,186	63,854
-	-	-	-	-	-
<u>26,544</u>	<u>41,768</u>	<u>618,550</u>	<u>218,947</u>	<u>1,641,491</u>	<u>63,854</u>
<u>\$ 27,491</u>	<u>\$ 146,138</u>	<u>\$ 895,331</u>	<u>\$ 231,003</u>	<u>\$ 3,346,789</u>	<u>\$ 63,854</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2019

	Community Support Services	Public Assistance	Coordination Transportation	Child Support Enforcement Agency
Assets:				
Equity in pooled cash and cash equivalents	\$ 285,691	\$ 1,203,587	\$ 209,014	\$ 684,028
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	131	331	237	12,393
Due from other governments	205,996	507,567	2,758	38,601
Special assessments	-	-	-	-
Due from other funds	-	-	26,430	-
Prepayments	1,835	1,186	-	-
Materials and supplies inventory	-	11,188	-	-
Total assets	<u>\$ 493,653</u>	<u>\$ 1,723,859</u>	<u>\$ 238,439</u>	<u>\$ 735,022</u>
Liabilities:				
Accounts payable	\$ 4,685	\$ 17,354	\$ 1,022	\$ 149
Accrued wages and benefits payable	-	88,384	12,599	15,322
Compensated absences payable	-	-	-	-
Due to other governments	920	23,320	3,441	4,155
Interfund loans payable	-	-	-	-
Due to other funds	-	38,447	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>5,605</u>	<u>167,505</u>	<u>17,062</u>	<u>19,626</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	156,003	111,472	2,758	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>156,003</u>	<u>111,472</u>	<u>2,758</u>	<u>-</u>
Fund balances:				
Nonspendable	1,835	12,374	-	-
Restricted	330,210	1,432,508	218,619	715,396
Committed	-	-	-	-
Total fund balances	<u>332,045</u>	<u>1,444,882</u>	<u>218,619</u>	<u>715,396</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 493,653</u>	<u>\$ 1,723,859</u>	<u>\$ 238,439</u>	<u>\$ 735,022</u>

Children Services	Adult Basic Literacy Education Grant	Senior Services	Workplace Investment Act	Probation Services Alternative
\$ 1,359,176	\$ 116	\$ 2,458,485	\$ 54,329	\$ 65,451
-	-	-	-	-
-	-	391,261	-	-
-	-	-	-	-
-	-	385	-	1,828
-	-	1,050	10,028	-
-	-	-	-	-
-	-	12,017	-	-
-	-	262	-	-
-	-	-	-	-
<u>\$ 1,359,176</u>	<u>\$ 116</u>	<u>\$ 2,863,460</u>	<u>\$ 64,357</u>	<u>\$ 67,279</u>
\$ 114,260	\$ -	\$ 29,328	\$ -	\$ 443
-	-	12,954	-	-
-	-	-	-	-
-	-	3,561	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>114,260</u>	<u>-</u>	<u>45,843</u>	<u>-</u>	<u>443</u>
-	-	-	-	-
-	-	-	-	-
-	-	260,488	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	<u>260,488</u>	<u>-</u>	<u>-</u>
-	-	262	-	-
1,244,916	116	2,556,867	64,357	66,836
-	-	-	-	-
<u>1,244,916</u>	<u>116</u>	<u>2,557,129</u>	<u>64,357</u>	<u>66,836</u>
<u>\$ 1,359,176</u>	<u>\$ 116</u>	<u>\$ 2,863,460</u>	<u>\$ 64,357</u>	<u>\$ 67,279</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
DECEMBER 31, 2019

	<u>Collaborative Family Risk</u>	<u>Target Community Alternative</u>	<u>County Indigent Driver</u>	<u>Railroad Grade Crossing</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 229,389	\$ 219,994	\$ 95	\$ 3,400
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	-	55	-
Due from other governments	-	89,345	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 229,389</u>	<u>\$ 309,339</u>	<u>\$ 150</u>	<u>\$ 3,400</u>
Liabilities:				
Accounts payable	\$ -	\$ 44,367	\$ -	\$ -
Accrued wages and benefits payable	-	-	-	-
Compensated absences payable	-	-	-	-
Due to other governments	148	-	-	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>148</u>	<u>44,367</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	65,833	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>65,833</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	199,139	150	3,400
Committed	<u>229,241</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>229,241</u>	<u>199,139</u>	<u>150</u>	<u>3,400</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 229,389</u>	<u>\$ 309,339</u>	<u>\$ 150</u>	<u>\$ 3,400</u>

<u>Election Security Grant</u>	<u>Federal LETF</u>	<u>Marriage License</u>	<u>Domestic Violence</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 37,233	\$ 243,915	\$ 3,094	\$ 2,820	\$ 17,881,610
-	-	-	-	266,135
-	-	-	-	782,523
-	-	-	-	2,491,605
-	-	-	-	56,419
-	-	-	-	5,082,903
-	-	-	-	272,851
-	-	-	-	40,794
-	-	-	-	31,847
-	-	-	-	426,043
<u>\$ 37,233</u>	<u>\$ 243,915</u>	<u>\$ 3,094</u>	<u>\$ 2,820</u>	<u>\$ 27,332,730</u>
\$ -	\$ -	\$ -	\$ -	\$ 606,946
-	-	-	-	306,789
-	-	-	-	2,025
-	-	-	-	116,322
-	-	-	-	831,404
-	-	-	-	46,331
-	-	-	-	3,718
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,913,535</u>
-	-	-	-	2,364,456
-	-	-	-	73,179
-	-	-	-	520,976
-	-	-	-	272,851
-	-	-	-	2,613,008
-	-	-	-	1,018,069
-	-	-	-	58,557
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,921,096</u>
-	-	-	-	457,890
37,233	243,915	3,094	2,820	17,287,773
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>752,436</u>
<u>37,233</u>	<u>243,915</u>	<u>3,094</u>	<u>2,820</u>	<u>18,498,099</u>
<u>\$ 37,233</u>	<u>\$ 243,915</u>	<u>\$ 3,094</u>	<u>\$ 2,820</u>	<u>\$ 27,332,730</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Real Estate Assessment</u>	<u>Computerized Legal Research</u>	<u>Delinquent Real Estate Collection</u>	<u>Recorder Equipment Set Aside</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	1,261,397	2,868	270,600	-
Licenses and permits	20	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	7,902	-	596	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,269,319	2,868	271,196	-
Expenditures:				
Current:				
General government:				
Legislative and executive	1,386,087	-	266,005	9,249
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	1,386,087	-	266,005	9,249
Excess (deficiency) of revenues over (under) expenditures	<hr/> (116,768) <hr/>	<hr/> 2,868 <hr/>	<hr/> 5,191 <hr/>	<hr/> (9,249) <hr/>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	<hr/> - <hr/>	<hr/> - <hr/>	<hr/> - <hr/>	<hr/> - <hr/>
Net change in fund balances	(116,768)	2,868	5,191	(9,249)
Fund balance at beginning of year	1,152,154	57,733	395,500	26,061
Change in inventory balance	-	-	-	-
Fund balance at end of year	<hr/> <u>\$ 1,035,386</u> <hr/>	<hr/> <u>\$ 60,601</u> <hr/>	<hr/> <u>\$ 400,691</u> <hr/>	<hr/> <u>\$ 16,812</u> <hr/>

<u>Treasurer Prepaid Interest</u>	<u>Federal Chip</u>	<u>Moving Ohio Forward</u>	<u>Law Library</u>	<u>Probate Court Conduct of Business</u>	<u>Indigent Guardianship</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	5,277	288	5,250
-	-	-	-	-	-
-	-	-	159,104	-	-
-	603,844	-	-	-	-
-	-	-	-	-	-
21,732	1,763	-	-	-	-
-	23,739	-	-	-	-
-	-	-	-	-	-
-	-	-	911	-	-
<u>21,732</u>	<u>629,346</u>	<u>-</u>	<u>165,292</u>	<u>288</u>	<u>5,250</u>
1,169	662,257	-	-	-	-
-	-	-	180,772	-	3,481
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,169</u>	<u>662,257</u>	<u>-</u>	<u>180,772</u>	<u>-</u>	<u>3,481</u>
20,563	(32,911)	-	(15,480)	288	1,769
-	-	-	-	-	-
-	-	-	-	-	-
20,563	(32,911)	-	(15,480)	288	1,769
41,769	110,418	200	149,884	9,085	879
-	-	-	(114)	-	-
<u>\$ 62,332</u>	<u>\$ 77,507</u>	<u>\$ 200</u>	<u>\$ 134,290</u>	<u>\$ 9,373</u>	<u>\$ 2,648</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Probate and Juvenile Special Projects</u>	<u>Common Pleas Special Projects</u>	<u>Clerk of Courts Computerization</u>	<u>Probate and Juvenile Court Computer</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	2,940	94,170	16,205	7,529
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	50,766	-	-
Total revenues	<u>2,940</u>	<u>144,936</u>	<u>16,205</u>	<u>7,529</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	160,515	-	5,683
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>-</u>	<u>160,515</u>	<u>-</u>	<u>5,683</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,940</u>	<u>(15,579)</u>	<u>16,205</u>	<u>1,846</u>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,940	(15,579)	16,205	1,846
Fund balance at beginning of year	20,062	519,528	120,477	15,790
Change in inventory balance	-	-	-	-
Fund balance at end of year	<u>\$ 23,002</u>	<u>\$ 503,949</u>	<u>\$ 136,682</u>	<u>\$ 17,636</u>

<u>Probate and Juvenile Court Computer Research</u>	<u>Juvenile Court Indigent Offenders</u>	<u>Dispute Resolution</u>	<u>CP Addiction Grant</u>	<u>Economic Development</u>	<u>Convention and Tourist Bureau</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,502
-	-	-	-	-	-
1,393	354	28,388	-	152,846	-
-	-	-	-	-	-
-	-	-	50,000	155,081	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	35	-	-	1,485	-
<u>1,393</u>	<u>389</u>	<u>28,388</u>	<u>50,000</u>	<u>309,412</u>	<u>255,502</u>
-	-	-	-	-	-
-	-	15,376	49,999	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	306,255	182,144
-	-	-	-	-	-
-	-	15,376	49,999	306,255	182,144
<u>1,393</u>	<u>389</u>	<u>13,012</u>	<u>1</u>	<u>3,157</u>	<u>73,358</u>
-	-	-	-	-	-
-	-	-	-	-	-
1,393	389	13,012	1	3,157	73,358
20,930	5,068	120,894	64,321	(498)	449,837
-	-	-	-	-	-
<u>\$ 22,323</u>	<u>\$ 5,457</u>	<u>\$ 133,906</u>	<u>\$ 64,322</u>	<u>\$ 2,659</u>	<u>\$ 523,195</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	225	-	35,464	-
Licenses and permits	-	-	-	-
Fines and forfeitures	676	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	1,008	-	273	-
Total revenues	<u>1,909</u>	<u>-</u>	<u>35,737</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	264,442	6,061	34,489	65
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>264,442</u>	<u>6,061</u>	<u>34,489</u>	<u>65</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(262,533)</u>	<u>(6,061)</u>	<u>1,248</u>	<u>(65)</u>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	-	-	-	-
Net change in fund balances	<u>(262,533)</u>	<u>(6,061)</u>	<u>1,248</u>	<u>(65)</u>
Fund balance at beginning of year	532,927	6,990	164,325	81,072
Change in inventory balance	-	-	-	-
Fund balance at end of year	<u>\$ 270,394</u>	<u>\$ 929</u>	<u>\$ 165,573</u>	<u>\$ 81,007</u>

<u>Sheriff Policing Rotary</u>	<u>DARE Community Education</u>	<u>Youth Services Subsidy</u>	<u>9-1-1 Emergency</u>	<u>Local Emergency Planning</u>	<u>Juvenile Tobacco</u>
\$ -	\$ -	\$ -	\$ 1,520,682	\$ -	\$ -
-	-	-	-	-	-
62,935	-	-	-	-	-
-	-	-	-	-	-
55,778	-	152,065	123,509	17,590	-
-	-	-	-	-	-
-	-	-	-	-	-
2,450	-	-	-	-	-
-	9,327	-	-	-	-
-	88	185	137,275	3,692	-
<u>121,163</u>	<u>9,415</u>	<u>152,250</u>	<u>1,781,466</u>	<u>21,282</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
92,457	31,535	111,320	1,192,967	17,799	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>92,457</u>	<u>31,535</u>	<u>111,320</u>	<u>1,192,967</u>	<u>17,799</u>	<u>-</u>
<u>28,706</u>	<u>(22,120)</u>	<u>40,930</u>	<u>588,499</u>	<u>3,483</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
28,706	(22,120)	40,930	588,499	3,483	-
111,071	53,684	232,548	2,120,796	31,982	455
-	-	-	(640)	-	-
<u>\$ 139,777</u>	<u>\$ 31,564</u>	<u>\$ 273,478</u>	<u>\$ 2,708,655</u>	<u>\$ 35,465</u>	<u>\$ 455</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>	<u>VOCA Grant</u>	<u>VAWA Grant</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	-	7,082	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	249,867	14,580
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	2,511	-	1,735	2,213
Other	-	-	-	2
Total revenues	<u>2,511</u>	<u>7,082</u>	<u>251,602</u>	<u>16,795</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	55	6,160	245,018	3,051
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>55</u>	<u>6,160</u>	<u>245,018</u>	<u>3,051</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,456</u>	<u>922</u>	<u>6,584</u>	<u>13,744</u>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	-	-	-	-
Net change in fund balances	<u>2,456</u>	<u>922</u>	<u>6,584</u>	<u>13,744</u>
Fund balance at beginning of year	1,944	114,737	42,948	27,779
Change in inventory balance	-	-	(1,249)	-
Fund balance at end of year	<u>\$ 4,400</u>	<u>\$ 115,659</u>	<u>\$ 48,283</u>	<u>\$ 41,523</u>

<u>Motor Vehicle and Gas Tax</u>	<u>Road and Bridge</u>	<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>ADAMH</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,247,325
1,552,872	-	-	-	-	-
688,028	-	-	-	-	-
3,120	-	-	-	171,557	-
-	36,955	-	-	13,248	-
5,240,549	-	-	-	-	2,351,704
-	-	-	212,948	-	-
58,182	-	-	-	-	-
-	-	-	-	-	133,168
-	-	-	-	5,593	-
292,188	254	130,093	-	633	4,486
<u>7,834,939</u>	<u>37,209</u>	<u>130,093</u>	<u>212,948</u>	<u>191,031</u>	<u>3,736,683</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,489,222	27,126	69,009	214,029	-	-
-	-	-	-	47,786	3,228,042
-	-	-	-	-	-
-	-	-	-	-	-
-	-	5,261	-	-	-
<u>9,489,222</u>	<u>27,126</u>	<u>74,270</u>	<u>214,029</u>	<u>47,786</u>	<u>3,228,042</u>
<u>(1,654,283)</u>	<u>10,083</u>	<u>55,823</u>	<u>(1,081)</u>	<u>143,245</u>	<u>508,641</u>
-	-	-	-	(75,000)	-
-	-	-	-	(75,000)	-
(1,654,283)	10,083	55,823	(1,081)	68,245	508,641
3,074,152	16,461	(14,055)	619,631	150,702	1,132,460
(46,345)	-	-	-	-	390
<u>\$ 1,373,524</u>	<u>\$ 26,544</u>	<u>\$ 41,768</u>	<u>\$ 618,550</u>	<u>\$ 218,947</u>	<u>\$ 1,641,491</u>

- - Continued

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Preschool Grant</u>	<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	-	-	-	388,297
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	32,974	444,165	3,242,886	144,994
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	7,765	-	-
Contributions and donations	-	-	-	-
Other	-	-	-	22,412
Total revenues	<u>32,974</u>	<u>451,930</u>	<u>3,242,886</u>	<u>555,703</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	2,213,452	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	62,051	339,080	-	-
Human services	-	-	1,071,959	447,796
Economic development	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>62,051</u>	<u>339,080</u>	<u>3,285,411</u>	<u>447,796</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(29,077)</u>	<u>112,850</u>	<u>(42,525)</u>	<u>107,907</u>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(29,077)</u>	<u>112,850</u>	<u>(42,525)</u>	<u>107,907</u>
Fund balance at beginning of year	92,931	219,195	1,485,860	110,712
Change in inventory balance	-	-	1,547	-
Fund balance at end of year	<u>\$ 63,854</u>	<u>\$ 332,045</u>	<u>\$ 1,444,882</u>	<u>\$ 218,619</u>

<u>Child Support Enforcement Agency</u>	<u>Children Services</u>	<u>Adult Basic Literacy Education Grant</u>	<u>Senior Services</u>	<u>Workplace Investment Act</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,552,867	-
151,283	-	-	-	-
-	-	-	-	-
-	-	-	-	-
646,025	2,152,774	-	81,019	165,444
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
16,529	12,098	-	131,795	-
<u>813,837</u>	<u>2,164,872</u>	<u>-</u>	<u>1,765,681</u>	<u>165,444</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
663,079	1,607,074	-	1,137,905	137,980
-	-	-	-	-
-	-	-	-	-
<u>663,079</u>	<u>1,607,074</u>	<u>-</u>	<u>1,137,905</u>	<u>137,980</u>
<u>150,758</u>	<u>557,798</u>	<u>-</u>	<u>627,776</u>	<u>27,464</u>
-	-	-	-	-
-	-	-	-	-
150,758	557,798	-	627,776	27,464
564,638	687,118	116	1,929,353	36,893
-	-	-	-	-
<u>\$ 715,396</u>	<u>\$ 1,244,916</u>	<u>\$ 116</u>	<u>\$ 2,557,129</u>	<u>\$ 64,357</u>

- - Continued

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Targeted Community Alternative</u>	<u>Collaborative Family Risk</u>	<u>CP Probation Services</u>	<u>County Indigent Driver</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	-	-	33,580	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	121
Intergovernmental	96,402	85,000	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	189	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	96,402	85,189	33,580	121
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	59,274	-	12,334	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	27,540	-	-
Economic development	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	59,274	27,540	12,334	-
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	37,128	57,649	21,246	121
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
Net change in fund balances	37,128	57,649	21,246	121
Fund balance at beginning of year	162,011	171,592	45,590	29
Change in inventory balance	-	-	-	-
Fund balance at end of year	<hr/> <u>\$ 199,139</u>	<hr/> <u>\$ 229,241</u>	<hr/> <u>\$ 66,836</u>	<hr/> <u>\$ 150</u>

<u>Railroad Grade Crossing</u>	<u>Election Security Grant</u>	<u>Federal LETF</u>	<u>Marriage License</u>	<u>Domestic Violence</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,023,509
-	-	-	-	-	3,105,739
-	-	-	-	-	3,216,399
-	-	-	4,896	5,406	184,999
-	-	241,001	-	-	451,105
-	50,000	-	-	-	16,156,250
-	-	-	-	-	212,948
-	558	2,914	-	-	85,149
-	-	-	-	-	167,122
-	-	-	-	-	21,379
-	-	-	-	-	814,895
-	50,558	243,915	4,896	5,406	27,439,494
-	13,325	-	5,389	5,212	4,562,145
-	-	-	-	-	487,434
-	-	-	-	-	2,005,419
-	-	-	-	-	9,799,386
-	-	-	-	-	3,676,959
-	-	-	-	-	5,093,333
-	-	-	-	-	488,399
-	-	-	-	-	5,261
-	13,325	-	5,389	5,212	26,118,336
-	37,233	243,915	(493)	194	1,321,158
-	-	-	-	-	(75,000)
-	-	-	-	-	(75,000)
-	37,233	243,915	(493)	194	1,246,158
3,400	-	-	3,587	2,626	17,298,352
-	-	-	-	-	(46,411)
<u>\$ 3,400</u>	<u>\$ 37,233</u>	<u>\$ 243,915</u>	<u>\$ 3,094</u>	<u>\$ 2,820</u>	<u>\$ 18,498,099</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 REAL ESTATE ASSESSMENT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 1,103,000	\$ 1,103,000	\$ 1,261,422	\$ 158,422
Licenses and permits	30	30	20	(10)
Other	-	-	7,902	7,902
Total revenues	1,103,030	1,103,030	1,269,344	166,314
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	737,583	737,583	718,232	19,351
Materials and supplies	15,514	15,514	10,348	5,166
Contractual services	803,100	667,882	640,129	27,753
Capital outlay	15,000	53,000	43,863	9,137
Other	27,150	36,175	35,723	452
Total expenditures	1,598,347	1,510,154	1,448,295	61,859
Net change in fund balance	(495,317)	(407,124)	(178,951)	228,173
Fund balance at beginning of year	961,171	961,171	961,171	-
Prior year encumbrances appropriated.	210,764	210,764	210,764	-
Fund balance at end of year.	\$ 676,618	\$ 764,811	\$ 992,984	\$ 228,173

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMPUTERIZED LEGAL RESEARCH
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 2,900	\$ 2,900	\$ 2,851	\$ (49)
Total revenues	<u>2,900</u>	<u>2,900</u>	<u>2,851</u>	<u>(49)</u>
Net change in fund balance	2,900	2,900	2,851	(49)
Fund balance at beginning of year	<u>57,526</u>	<u>57,526</u>	<u>57,526</u>	<u>-</u>
Fund balance at end of year	<u>\$ 60,426</u>	<u>\$ 60,426</u>	<u>\$ 60,377</u>	<u>\$ (49)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DELINQUENT REAL ESTATE COLLECTION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 120,000	\$ 239,376	\$ 270,600	\$ 31,224
Other	-	-	596	596
Total revenues	<u>120,000</u>	<u>239,376</u>	<u>271,196</u>	<u>31,820</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Treasurer:				
Personal services	144,725	149,753	133,070	16,683
Materials and supplies	52,000	52,000	551	51,449
Contractual services	36,000	36,000	1	35,999
Capital outlay	1,750	1,750	-	1,750
Other	1,750	133,352	131,602	1,750
Total expenditures	<u>236,225</u>	<u>372,855</u>	<u>265,224</u>	<u>107,631</u>
Net change in fund balance.	(116,225)	(133,479)	5,972	139,451
Fund balance at beginning of year	<u>401,238</u>	<u>401,238</u>	<u>401,238</u>	<u>-</u>
Fund balance at end of year	<u>\$ 285,013</u>	<u>\$ 267,759</u>	<u>\$ 407,210</u>	<u>\$ 139,451</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 RECORDER EQUIPMENT SET ASIDE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Capital outlay.	\$ 10,000	\$ 10,000	\$ 9,249	\$ 751
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>9,249</u>	<u>751</u>
Net change in fund balance.	(10,000)	(10,000)	(9,249)	751
Fund balance at beginning of year	<u>26,061</u>	<u>26,061</u>	<u>26,061</u>	<u>-</u>
Fund balance at end of year	<u>\$ 16,061</u>	<u>\$ 16,061</u>	<u>\$ 16,812</u>	<u>\$ 751</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 TREASURER PREPAID INTEREST
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment income	\$ 8,300	\$ 8,300	\$ 21,732	\$ 13,432
Total revenues	<u>8,300</u>	<u>8,300</u>	<u>21,732</u>	<u>13,432</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Materials and supplies	8,300	8,300	1,168	7,132
Total expenditures	<u>8,300</u>	<u>8,300</u>	<u>1,168</u>	<u>7,132</u>
Net change in fund balance	-	-	20,564	20,564
Fund balance at beginning of year	<u>41,769</u>	<u>41,769</u>	<u>41,769</u>	<u>-</u>
Fund balance at end of year	<u>\$ 41,769</u>	<u>\$ 41,769</u>	<u>\$ 62,333</u>	<u>\$ 20,564</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL CHIP
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental	\$ 619,353	\$ 619,453	\$ 603,844	\$ (15,609)
Investment income.	95	95	1,763	1,668
Other	-	-	23,739	23,739
Total revenues.	<u>619,448</u>	<u>619,548</u>	<u>629,346</u>	<u>9,798</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	<u>773,833</u>	<u>797,808</u>	<u>730,674</u>	<u>67,134</u>
Total expenditures	<u>773,833</u>	<u>797,808</u>	<u>730,674</u>	<u>67,134</u>
Net change in fund balance	(154,385)	(178,260)	(101,328)	76,932
Fund balance at beginning of year	61,581	61,581	61,581	-
Prior year encumbrances appropriated	<u>117,254</u>	<u>117,254</u>	<u>117,254</u>	<u>-</u>
Fund balance at end of year	<u>\$ 24,450</u>	<u>\$ 575</u>	<u>\$ 77,507</u>	<u>\$ 76,932</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOVING OHIO FORWARD
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 200	\$ 200	\$ 200	\$ -
Fund balance at end of year	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ELECTIONS SECURITY GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 50,000	\$ 50,000	\$ -
Interest	-	-	558	558
Total revenues	<u>-</u>	<u>50,000</u>	<u>50,558</u>	<u>558</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Materials and supplies	-	8,000	-	8,000
Contractual services	-	15,000	7,300	7,700
Capital outlay	-	27,000	7,398	19,602
Total expenditures	<u>-</u>	<u>50,000</u>	<u>14,698</u>	<u>35,302</u>
Net change in fund balance.	-	-	35,860	35,860
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,860</u>	<u>\$ 35,860</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 RAILROAD GRADE CROSSING
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	\$ 3,400	\$ 3,400	\$ -	\$ 3,400
Total expenditures	<u>3,400</u>	<u>3,400</u>	<u>-</u>	<u>3,400</u>
Net change in fund balance.	(3,400)	(3,400)	-	3,400
Fund balance at beginning of year	<u>3,400</u>	<u>3,400</u>	<u>3,400</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,400</u>	<u>\$ 3,400</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LAW LIBRARY
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 5,250	\$ 5,250	\$ 5,277	\$ 27
Fines and forfeitures	160,000	160,000	158,090	(1,910)
Other	-	-	911	911
Total revenues	165,250	165,250	164,278	(972)
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	48,993	56,372	53,579	2,793
Materials and supplies	1,500	1,500	58	1,442
Contractual services	146,980	140,533	138,186	2,347
Capital outlay	3,500	1,824	1,824	-
Other	500	129	129	-
Total expenditures	201,473	200,358	193,776	6,582
Net change in fund balance.	(36,223)	(35,108)	(29,498)	5,610
Fund balance at beginning of year.	141,573	141,573	141,573	-
Prior year encumbrances appropriated	13,180	13,180	13,180	-
Fund balance at end of year	\$ 118,530	\$ 119,645	\$ 125,255	\$ 5,610

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PROBATE COURT CONDUCT OF BUSINESS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 320	\$ 320	\$ 288	\$ (32)
Total revenues	<u>320</u>	<u>320</u>	<u>288</u>	<u>(32)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Capital outlay	1,000	1,000	-	1,000
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Net change in fund balance	(680)	(680)	288	968
Fund balance at beginning of year	<u>9,069</u>	<u>9,069</u>	<u>9,069</u>	<u>-</u>
Fund balance at end of year	<u>\$ 8,389</u>	<u>\$ 8,389</u>	<u>\$ 9,357</u>	<u>\$ 968</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 INDIGENT GUARDIANSHIP
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 5,000	\$ 5,000	\$ 5,634	\$ 634
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>5,634</u>	<u>634</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	3,000	4,000	3,320	680
Total expenditures	<u>3,000</u>	<u>4,000</u>	<u>3,320</u>	<u>680</u>
Net change in fund balance.	2,000	1,000	2,314	1,314
Fund balance at beginning of year	<u>303</u>	<u>303</u>	<u>303</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 2,303</u>	<u>\$ 1,303</u>	<u>\$ 2,617</u>	<u>\$ 1,314</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PROBATE AND JUVENILE SPECIAL PROJECTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 2,500	\$ 2,500	\$ 3,200	\$ 700
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>3,200</u>	<u>700</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	5,000	5,000	-	5,000
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net change in fund balance	(2,500)	(2,500)	3,200	5,700
Fund balance at beginning of year	<u>19,642</u>	<u>19,642</u>	<u>19,642</u>	<u>-</u>
Fund balance at end of year	<u>\$ 17,142</u>	<u>\$ 17,142</u>	<u>\$ 22,842</u>	<u>\$ 5,700</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMON PLEAS SPECIAL PROJECTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Charges for services	\$ 100,000	\$ 100,000	\$ 93,779	\$ (6,221)
Other	-	-	50,766	50,766
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>144,545</u>	<u>44,545</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	86,687	89,701	89,444	257
Other	190,427	187,413	76,377	111,036
Total expenditures.	<u>277,114</u>	<u>277,114</u>	<u>165,821</u>	<u>111,293</u>
Net change in fund balance	(177,114)	(177,114)	(21,276)	155,838
Fund balance at beginning of year	<u>520,327</u>	<u>520,327</u>	<u>520,327</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 343,213</u>	<u>\$ 343,213</u>	<u>\$ 499,051</u>	<u>\$ 155,838</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CLERK OF COURTS COMPUTERIZATION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 18,500	\$ 18,500	\$ 16,167	\$ (2,333)
Total revenues	<u>18,500</u>	<u>18,500</u>	<u>16,167</u>	<u>(2,333)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	5,000	5,000	-	5,000
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	8,500	8,500	16,167	7,667
Fund balance at beginning of year	<u>119,079</u>	<u>119,079</u>	<u>119,079</u>	<u>-</u>
Fund balance at end of year	<u>\$ 127,579</u>	<u>\$ 127,579</u>	<u>\$ 135,246</u>	<u>\$ 7,667</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PROBATE AND JUVENILE COURT COMPUTER
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Charges for services	\$ 8,500	\$ 8,500	\$ 7,691	\$ (809)
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>7,691</u>	<u>(809)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	15,090	15,000	4,509	10,491
Total expenditures	<u>15,090</u>	<u>15,000</u>	<u>4,509</u>	<u>10,491</u>
Net change in fund balance.	(6,590)	(6,500)	3,182	9,682
Fund balance at beginning of year.	13,954	13,954	13,954	-
Prior year encumbrances appropriated	90	90	90	-
Fund balance at end of year	<u>\$ 7,454</u>	<u>\$ 7,544</u>	<u>\$ 17,226</u>	<u>\$ 9,682</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PROBATE AND JUVENILE COURT COMPUTER RESEARCH
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 2,000	\$ 2,000	\$ 1,446	\$ (554)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,446</u>	<u>(554)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	5,000	5,000	-	5,000
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net change in fund balance.	(3,000)	(3,000)	1,446	4,446
Fund balance at beginning of year	<u>20,802</u>	<u>20,802</u>	<u>20,802</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 17,802</u>	<u>\$ 17,802</u>	<u>\$ 22,248</u>	<u>\$ 4,446</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JUVENILE COURT INDIGENT OFFENDERS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 450	\$ 450	\$ 547	\$ 97
Other	-	-	35	35
Total revenues	<u>450</u>	<u>450</u>	<u>582</u>	<u>132</u>
Net change in fund balance.	450	450	582	132
Fund balance at beginning of year	<u>4,863</u>	<u>4,863</u>	<u>4,863</u>	<u>-</u>
Fund balance at end of year.	<u><u>\$ 5,313</u></u>	<u><u>\$ 5,313</u></u>	<u><u>\$ 5,445</u></u>	<u><u>\$ 132</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY INDIGENT DRIVER
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 95	\$ 95
Total revenues	<u>-</u>	<u>-</u>	<u>95</u>	<u>95</u>
Net change in fund balance.	-	-	95	95
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year.	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 95</u></u>	<u><u>\$ 95</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DISPUTE RESOLUTION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 24,000	\$ 24,000	\$ 28,525	\$ 4,525
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>28,525</u>	<u>4,525</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	24,000	24,000	15,431	8,569
Total expenditures	<u>24,000</u>	<u>24,000</u>	<u>15,431</u>	<u>8,569</u>
Excess of revenues over expenditures.	<u>-</u>	<u>-</u>	<u>13,094</u>	<u>13,094</u>
Other financing uses:				
Transfers out	(10,000)	(10,000)	-	10,000
Total other financing uses	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance.	(10,000)	(10,000)	13,094	23,094
Fund balance at beginning of year.	<u>118,883</u>	<u>118,883</u>	<u>118,883</u>	<u>-</u>
Fund balance at end of year	<u>\$ 108,883</u>	<u>\$ 108,883</u>	<u>\$ 131,977</u>	<u>\$ 23,094</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CP ADDICTION GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 37,661	\$ 37,661	\$ 50,000	\$ 12,339
Total revenues	<u>37,661</u>	<u>37,661</u>	<u>50,000</u>	<u>12,339</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contract services.	49,999	49,999	49,999	-
Total expenditures	<u>49,999</u>	<u>49,999</u>	<u>49,999</u>	<u>-</u>
Net change in fund balance.	(12,338)	(12,338)	1	12,339
Fund balance at beginning of year	<u>64,321</u>	<u>64,321</u>	<u>64,321</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 51,983</u>	<u>\$ 51,983</u>	<u>\$ 64,322</u>	<u>\$ 12,339</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CP PROBATION SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 15,000	\$ 15,000	\$ 33,263	\$ 18,263
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>33,263</u>	<u>18,263</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Materials and supplies	5,000	5,000	3,817	1,183
Contract services.	7,700	7,700	7,113	587
Other.	1,600	1,600	961	639
Total expenditures	<u>14,300</u>	<u>14,300</u>	<u>11,891</u>	<u>2,409</u>
Net change in fund balance.	700	700	21,372	20,672
Fund balance at beginning of year	<u>44,079</u>	<u>44,079</u>	<u>44,079</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 44,779</u>	<u>\$ 44,779</u>	<u>\$ 65,451</u>	<u>\$ 20,672</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 TARGETED COMMUNITY ALTERNATIVE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 28,215	\$ 28,215	\$ 98,754	\$ 70,539
Total revenues	<u>28,215</u>	<u>28,215</u>	<u>98,754</u>	<u>70,539</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contract services.	136,147	136,147	32,907	103,240
Total expenditures	<u>136,147</u>	<u>136,147</u>	<u>32,907</u>	<u>103,240</u>
Net change in fund balance.	(107,932)	(107,932)	65,847	(32,701)
Fund balance at beginning of year	<u>136,147</u>	<u>136,147</u>	<u>136,147</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 28,215</u>	<u>\$ 28,215</u>	<u>\$ 201,994</u>	<u>\$ (32,701)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ECONOMIC DEVELOPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Charges for services	\$ 182,000	\$ 182,000	\$ 152,846	\$ (29,154)
Intergovernmental	182,000	182,000	155,081	(26,919)
Other	-	-	1,485	1,485
Total revenues	<u>364,000</u>	<u>364,000</u>	<u>309,412</u>	<u>(54,588)</u>
Expenditures:				
Current:				
Economic development:				
Personal services	125,357	125,558	125,326	232
Contractual services.	238,643	238,442	180,338	58,104
Total expenditures.	<u>364,000</u>	<u>364,000</u>	<u>305,664</u>	<u>58,336</u>
Net change in fund balance	-	-	3,748	3,748
Fund balance at beginning of year	<u>4,675</u>	<u>4,675</u>	<u>4,675</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 4,675</u>	<u>\$ 4,675</u>	<u>\$ 8,423</u>	<u>\$ 3,748</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CONVENTION AND TOURIST BUREAU
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property and other local taxes	\$ 180,000	\$ 180,000	\$ 221,054	\$ 41,054
Total revenues.	<u>180,000</u>	<u>180,000</u>	<u>221,054</u>	<u>41,054</u>
Expenditures:				
Current:				
Economic development:				
Contractual services	230,000	230,000	229,344	656
Total expenditures	<u>230,000</u>	<u>230,000</u>	<u>229,344</u>	<u>656</u>
Net change in fund balance.	(50,000)	(50,000)	(8,290)	41,710
Fund balance at beginning of year.	<u>449,837</u>	<u>449,837</u>	<u>449,837</u>	<u>-</u>
Fund balance at end of year	<u>\$ 399,837</u>	<u>\$ 399,837</u>	<u>\$ 441,547</u>	<u>\$ 41,710</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DUI
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ -	\$ -	\$ 100	\$ 100
Fines and forfeitures	300	300	676	376
Other	1,400	1,400	1,008	(392)
Total revenues	<u>1,700</u>	<u>1,700</u>	<u>1,784</u>	<u>84</u>
Expenditures:				
Current:				
Public safety:				
Personal services	3,996	3,996	1,596	2,400
Materials and supplies.	200	200	-	200
Contractual services.	200	200	-	200
Total expenditures.	<u>4,396</u>	<u>4,396</u>	<u>1,596</u>	<u>2,800</u>
Net change in fund balance	(2,696)	(2,696)	188	2,884
Fund balance at beginning of year	<u>3,946</u>	<u>3,946</u>	<u>3,946</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 1,250</u>	<u>\$ 1,250</u>	<u>\$ 4,134</u>	<u>\$ 2,884</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FORFEITURES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Total revenues.	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Expenditures:				
Current:				
Public safety:				
Other	-	6,061	6,061	-
Total expenditures	<u>-</u>	<u>6,061</u>	<u>6,061</u>	<u>-</u>
Net change in fund balance.	2,000	(4,061)	(6,061)	(2,000)
Fund balance at beginning of year	<u>6,990</u>	<u>6,990</u>	<u>6,990</u>	<u>-</u>
Fund balance at end of year	<u>\$ 8,990</u>	<u>\$ 2,929</u>	<u>\$ 929</u>	<u>\$ (2,000)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF CCW ROTARY
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services.	\$ 51,000	\$ 51,000	\$ 36,036	\$ (14,964)
Other	-	-	273	273
Total revenues.	<u>51,000</u>	<u>51,000</u>	<u>36,309</u>	<u>(14,691)</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	25,247	25,247	20,126	5,121
Materials and supplies	3,675	3,675	2,232	1,443
Contractual services	28,000	28,000	12,693	15,307
Other.	1,000	1,000	-	1,000
Total expenditures	<u>57,922</u>	<u>57,922</u>	<u>35,051</u>	<u>22,871</u>
Net change in fund balance	(6,922)	(6,922)	1,258	8,180
Fund balance at beginning of year	164,172	164,172	164,172	-
Prior year encumbrances appropriated	675	675	675	-
Fund balance at end of year	<u>\$ 157,925</u>	<u>\$ 157,925</u>	<u>\$ 166,105</u>	<u>\$ 8,180</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LAW ENFORCEMENT GRANTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Public safety:				
Materials and supplies	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Contractual services.	1,000	1,000	-	1,000
Capital outlay	2,500	2,500	-	2,500
Other	9,000	9,000	65	8,935
Total expenditures	<u>17,500</u>	<u>17,500</u>	<u>65</u>	<u>17,435</u>
Net change in fund balance.	(17,500)	(17,500)	(65)	17,435
Fund balance at beginning of year.	<u>81,072</u>	<u>81,072</u>	<u>81,072</u>	<u>-</u>
Fund balance at end of year	<u>\$ 63,572</u>	<u>\$ 63,572</u>	<u>\$ 81,007</u>	<u>\$ 17,435</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF POLICING ROTARY
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Charges for services	\$ 41,000	\$ 41,000	\$ 47,740	\$ 6,740
Intergovernmental	35,350	35,350	55,778	20,428
Rental income	2,200	2,200	2,250	50
Total revenues	<u>78,550</u>	<u>78,550</u>	<u>105,768</u>	<u>27,218</u>
Expenditures:				
Current:				
Public safety:				
Personal services	10,000	10,000	9,899	101
Materials and supplies	3,000	3,000	-	3,000
Contractual services	38,600	42,600	40,910	1,690
Capital outlay	25,976	45,334	42,227	3,107
Other	1,500	1,500	-	1,500
Total expenditures	<u>79,076</u>	<u>102,434</u>	<u>93,036</u>	<u>9,398</u>
Net change in fund balance.	(526)	(23,884)	12,732	36,616
Fund balance at beginning of year	110,119	110,119	110,119	-
Prior year encumbrances appropriated	506	506	506	-
Fund balance at end of year	<u>\$ 110,099</u>	<u>\$ 86,741</u>	<u>\$ 123,357</u>	<u>\$ 36,616</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DARE COMMUNITY EDUCATION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Revenues:				
Intergovernmental	\$ 450	\$ 450	\$ -	\$ (450)
Contributions and donations	11,600	11,600	9,327	(2,273)
Other	-	-	200	200
Total revenues.	<u>12,050</u>	<u>12,050</u>	<u>9,527</u>	<u>(2,523)</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies.	11,000	11,000	10,457	543
Contractual services.	500	1,500	1,126	374
Capital outlay	19,000	19,000	18,605	395
Other	14,990	14,990	1,347	13,643
Total expenditures.	<u>45,490</u>	<u>46,490</u>	<u>31,535</u>	<u>14,955</u>
Net change in fund balance.	(33,440)	(34,440)	(22,008)	12,432
Fund balance at beginning of year.	<u>53,572</u>	<u>53,572</u>	<u>53,572</u>	<u>-</u>
Fund balance at end of year	<u>\$ 20,132</u>	<u>\$ 19,132</u>	<u>\$ 31,564</u>	<u>\$ 12,432</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 YOUTH SERVICES SUBSIDY
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 261,729	\$ 261,729	\$ 152,065	\$ (109,664)
Other	250	250	185	(65)
Total revenues	<u>261,979</u>	<u>261,979</u>	<u>152,250</u>	<u>(109,729)</u>
Expenditures:				
Current:				
Public safety:				
Contractual services	100,800	124,800	78,237	46,563
Other	96,189	106,689	32,957	73,732
Total expenditures	<u>196,989</u>	<u>231,489</u>	<u>111,194</u>	<u>120,295</u>
Net change in fund balance	64,990	30,490	41,056	10,566
Fund balance at beginning of year	<u>238,217</u>	<u>238,217</u>	<u>238,217</u>	<u>-</u>
Fund balance at end of year	<u>\$ 303,207</u>	<u>\$ 268,707</u>	<u>\$ 279,273</u>	<u>\$ 10,566</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 9-1-1 EMERGENCY
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property and other local taxes	\$ 1,405,291	\$ 1,405,291	\$ 1,481,837	\$ 76,546
Intergovernmental	123,509	123,509	123,509	-
Other	123,473	123,473	137,275	13,802
Total revenues	<u>1,652,273</u>	<u>1,652,273</u>	<u>1,742,621</u>	<u>90,348</u>
Expenditures:				
Current:				
Public safety:				
Personal services	1,137,230	1,137,229	982,983	154,246
Materials and supplies	6,359	6,359	5,868	491
Contractual services	249,440	249,440	164,141	85,299
Capital outlay	648,711	320,900	18,326	302,574
Other	6,800	6,800	4,731	2,069
Total expenditures	<u>2,048,540</u>	<u>1,720,728</u>	<u>1,176,049</u>	<u>544,679</u>
Net change in fund balance	(396,267)	(68,455)	566,572	635,027
Fund balance at beginning of year	1,789,292	1,789,292	1,789,292	-
Prior year encumbrances appropriated	<u>341,257</u>	<u>341,257</u>	<u>341,257</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,734,282</u>	<u>\$ 2,062,094</u>	<u>\$ 2,697,121</u>	<u>\$ 635,027</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL LETF
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive
				(Negative)
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 241,001	\$ 241,001
Investment income.	-	-	2,914	2,914
Total revenues	<u>-</u>	<u>-</u>	<u>243,915</u>	<u>243,915</u>
Net change in fund balance.	-	-	243,915	243,915
Fund balance at beginning of year.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 243,915</u></u>	<u><u>\$ 243,915</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LOCAL EMERGENCY PLANNING
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Intergovernmental	\$ 17,237	\$ 17,237	\$ 20,363	\$ 3,126
Other	-	-	3,692	3,692
Total revenues	<u>17,237</u>	<u>17,237</u>	<u>24,055</u>	<u>6,818</u>
Expenditures:				
Current:				
Public safety:				
Personal services	6,650	6,650	6,648	2
Materials and supplies	4,100	4,100	2,939	1,161
Contractual services	5,000	7,000	6,009	991
Capital outlay	20,000	20,000	-	20,000
Other	2,500	500	-	500
Total expenditures	<u>38,250</u>	<u>38,250</u>	<u>15,596</u>	<u>22,654</u>
Net change in fund balance	(21,013)	(21,013)	8,459	29,472
Fund balance at beginning of year	27,071	27,071	27,071	-
Prior year encumbrances appropriated	100	100	100	-
Fund balance at end of year	<u>\$ 6,158</u>	<u>\$ 6,158</u>	<u>\$ 35,630</u>	<u>\$ 29,472</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JUVENILE TOBACCO
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 455	\$ 455	\$ 455	\$ -
Fund balance at end of year	<u>\$ 455</u>	<u>\$ 455</u>	<u>\$ 455</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LAW ENFORCEMENT MEMORIAL
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Contributions and donations	\$ 50	\$ 50	\$ 2,511	\$ 2,461
Total revenues	<u>50</u>	<u>50</u>	<u>2,511</u>	<u>2,461</u>
Expenditures:				
Current:				
Public safety				
Materials and supplies	300	300	55	245
Contractual services	300	300	-	300
Total expenditures	<u>600</u>	<u>600</u>	<u>55</u>	<u>545</u>
Net change in fund balance	(550)	(550)	2,456	3,006
Fund balance at beginning of year	<u>1,944</u>	<u>1,944</u>	<u>1,944</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,394</u>	<u>\$ 1,394</u>	<u>\$ 4,400</u>	<u>\$ 3,006</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JUVENILE SPECIAL PROJECTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 7,500	\$ 7,500	\$ 7,031	\$ (469)
Total revenues	<u>7,500</u>	<u>7,500</u>	<u>7,031</u>	<u>(469)</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies.	1,000	1,000	-	1,000
Contract services.	10,269	10,269	4,823	5,446
Other	34,575	34,575	17	34,558
Total expenditures	<u>45,844</u>	<u>45,844</u>	<u>4,840</u>	<u>41,004</u>
Net change in fund balance	(38,344)	(38,344)	2,191	40,535
Fund balance at beginning of year	<u>114,273</u>	<u>114,273</u>	<u>114,273</u>	<u>-</u>
Fund balance at end of year	<u>\$ 75,929</u>	<u>\$ 75,929</u>	<u>\$ 116,464</u>	<u>\$ 40,535</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 VOCA GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive
				(Negative)
Revenues:				
Intergovernmental	\$ 250,468	\$ 256,168	\$ 231,973	\$ (24,195)
Contributions and donations	-	-	1,735	1,735
Total revenues	<u>250,468</u>	<u>256,168</u>	<u>233,708</u>	<u>(22,460)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	216,729	216,729	214,486	2,243
Materials and supplies	6,211	6,211	4,436	1,775
Contractual services	25,215	23,988	16,441	7,547
Capital outlay	2,000	7,700	7,550	150
Other	1,948	1,948	852	1,096
Total expenditures	<u>252,103</u>	<u>256,576</u>	<u>243,765</u>	<u>12,811</u>
Net change in fund balance	(1,635)	(408)	(10,057)	(9,649)
Fund balance at beginning of year	32,612	32,612	32,612	-
Prior year encumbrances appropriated.	1,635	1,635	1,635	-
Fund balance at end of year.	<u>\$ 32,612</u>	<u>\$ 33,839</u>	<u>\$ 24,190</u>	<u>\$ (9,649)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 VAWA GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 14,580	\$ 14,580
Contributions and donations	-	-	2,213	2,213
Other	-	-	2	2
Total revenues	<u>-</u>	<u>-</u>	<u>16,795</u>	<u>16,795</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	372	372	198	174
Materials and supplies	3,000	3,000	2,853	147
Contractual services	3,000	3,000	-	3,000
Total expenditures	<u>6,372</u>	<u>6,372</u>	<u>3,051</u>	<u>3,321</u>
Net change in fund balance	(6,372)	(6,372)	13,744	20,116
Fund balance at beginning of year	<u>27,779</u>	<u>27,779</u>	<u>27,779</u>	<u>-</u>
Fund balance at end of year	<u>\$ 21,407</u>	<u>\$ 21,407</u>	<u>\$ 41,523</u>	<u>\$ 20,116</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE AND GAS TAX
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Sales taxes	\$ 1,465,000	\$ 1,465,000	\$ 1,530,325	\$ 65,325
Charges for services.	680,461	680,461	703,539	23,078
Licenses and permits	2,000	2,000	3,240	1,240
Intergovernmental.	4,545,000	4,545,000	5,110,520	565,520
Investment income.	30,000	30,000	58,182	28,182
Other	600,000	600,000	373,374	(226,626)
Total revenues	7,322,461	7,322,461	7,779,180	456,719
Expenditures:				
Current:				
Public works:				
Engineer:				
Personal services	609,242	502,732	466,793	35,939
Materials and supplies.	19,000	15,000	8,607	6,393
Contractual services.	552,524	359,298	350,896	8,402
Capital outlay	53,750	240,865	240,037	828
Other	10,000	11,800	10,983	817
Total engineer	1,244,516	1,129,695	1,077,316	52,379
Roads:				
Personal services	1,924,199	1,841,212	1,798,661	42,551
Materials and supplies.	1,957,552	2,334,794	2,210,912	123,882
Contractual services.	871,703	909,435	855,449	53,986
Capital outlay	435,772	1,100,019	1,099,345	674
Other	4,000	2,200	1,230	970
Total roads	5,193,226	6,187,660	5,965,597	222,063
Bridges and culverts:				
Materials and supplies	80,000	42,000	30,044	11,956
Contractual services	2,731,200	3,266,657	2,931,153	335,504
Total bridges and culverts	2,811,200	3,308,657	2,961,197	347,460
Total expenditures.	9,248,942	10,626,012	10,004,110	621,902
Excess of expenditures over revenues	(1,926,481)	(3,303,551)	(2,224,930)	1,078,621
Other financing sources:				
Advance in	-	937,848	937,848	-
Total other financing sources	-	937,848	937,848	-
Net change in fund balance	(1,926,481)	(2,365,703)	(1,287,082)	1,078,621
Fund balance at beginning of year	2,004,704	2,004,704	2,004,704	-
Prior year encumbrances appropriated.	284,316	284,316	284,316	-
Fund balance (deficit) at end of year.	\$ 362,539	\$ (76,683)	\$ 1,001,938	\$ 1,078,621

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ROAD AND BRIDGE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Fines and forfeitures	\$ 31,000	\$ 31,000	\$ 36,742	\$ 5,742
Other	-	-	254	254
Total revenues	<u>31,000</u>	<u>31,000</u>	<u>36,996</u>	<u>5,996</u>
Expenditures:				
Current:				
Public works:				
Personal services	26,764	27,160	27,024	136
Capital outlay	1,000	604	-	604
Total expenditures	<u>27,764</u>	<u>27,764</u>	<u>27,024</u>	<u>740</u>
Net change in fund balance	3,236	3,236	9,972	6,736
Fund balance at beginning of year	<u>15,582</u>	<u>15,582</u>	<u>15,582</u>	<u>-</u>
Fund balance at end of year	<u>\$ 18,818</u>	<u>\$ 18,818</u>	<u>\$ 25,554</u>	<u>\$ 6,736</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DITCH ROTARY
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 109,523	\$ 109,523	\$ 130,093	\$ 20,570
Total revenues.	<u>109,523</u>	<u>109,523</u>	<u>130,093</u>	<u>20,570</u>
Expenditures:				
Current:				
Public works:				
Materials and supplies.	8,000	8,000	2,929	5,071
Contractual services.	50,000	50,000	41,254	8,746
Capital outlay	63,050	63,050	61,929	1,121
Other	2,000	2,000	330	1,670
Total expenditures.	<u>123,050</u>	<u>123,050</u>	<u>106,442</u>	<u>16,608</u>
Net change in fund balance.	(13,527)	(13,527)	23,651	37,178
Fund balance at beginning of year.	<u>122,275</u>	<u>122,275</u>	<u>122,275</u>	<u>-</u>
Fund balance at end of year	<u>\$ 108,748</u>	<u>\$ 108,748</u>	<u>\$ 145,926</u>	<u>\$ 37,178</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DITCH MAINTENANCE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 267,667	\$ 269,135	\$ 212,948	\$ (56,187)
Total revenues	<u>267,667</u>	<u>269,135</u>	<u>212,948</u>	<u>(56,187)</u>
Expenditures:				
Current:				
Public works:				
Contractual services	892,505	826,161	200,591	625,570
Capital outlay	-	67,606	14,715	52,891
Total expenditures	<u>892,505</u>	<u>893,767</u>	<u>215,306</u>	<u>678,461</u>
Net change in fund balance	(624,838)	(624,632)	(2,358)	622,274
Fund balance at beginning of year	<u>624,838</u>	<u>624,838</u>	<u>624,838</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 206</u>	<u>\$ 622,480</u>	<u>\$ 622,274</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DOG AND KENNEL
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Licenses and permits	\$ 135,500	\$ 135,500	\$ 179,715	\$ 44,215
Fines and forfeitures	2,000	2,000	13,477	11,477
Contributions and donations.	300	300	5,593	5,293
Other.	-	-	633	633
Total revenues	<u>137,800</u>	<u>137,800</u>	<u>199,418</u>	<u>61,618</u>
Expenditures:				
Current:				
Health:				
Personal services.	97,660	97,660	28,474	69,186
Materials and supplies	32,064	31,505	11,468	20,037
Contractual services	7,770	7,770	1,462	6,308
Capital outlay	2,400	2,400	-	2,400
Other	1,806	1,786	54	1,732
Total expenditures	<u>141,700</u>	<u>141,121</u>	<u>41,458</u>	<u>99,663</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,900)</u>	<u>(3,321)</u>	<u>157,960</u>	<u>161,281</u>
Other financing uses:				
Transfers out	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Total other financing uses	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Net change in fund balance	(78,900)	(78,321)	82,960	161,281
Fund balance at beginning of year	140,268	140,268	140,268	-
Prior year encumbrances appropriated.	<u>3,139</u>	<u>3,139</u>	<u>3,139</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 64,507</u>	<u>\$ 65,086</u>	<u>\$ 226,367</u>	<u>\$ 161,281</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ADAMH
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 745,157	\$ 745,157	\$ 1,216,377	\$ 471,220
Intergovernmental.	2,243,306	2,503,939	1,923,222	(580,717)
Rental income.	15,000	15,000	133,168	118,168
Other.	40,000	40,000	4,486	(35,514)
Total revenues	3,043,463	3,304,096	3,277,253	(26,843)
Expenditures:				
Current:				
Health:				
Personal services.	491,975	493,975	479,826	14,149
Materials and supplies	45,200	45,200	27,980	17,220
Contractual services	2,354,800	2,900,591	2,598,613	301,978
Capital outlay	50,000	50,000	5,909	44,091
Other.	93,200	93,200	40,311	52,889
Total expenditures	3,035,175	3,582,966	3,152,639	430,327
Excess (deficiency) of revenues over (under) expenditures	8,288	(278,870)	124,614	403,484
Other financing uses:				
Transfers out	(50,000)	(50,000)	-	50,000
Total other financing uses	(50,000)	(50,000)	-	50,000
Net change in fund balance	(41,712)	(328,870)	124,614	453,484
Fund balance at beginning of year	1,237,507	1,237,507	1,237,507	-
Fund balance at end of year.	\$ 1,195,795	\$ 908,637	\$ 1,362,121	\$ 453,484

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PRESCHOOL GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 171,974	\$ 171,974	\$ 32,974	\$ (139,000)
Total revenues	<u>171,974</u>	<u>171,974</u>	<u>32,974</u>	<u>(139,000)</u>
Expenditures:				
Current:				
Health:				
Contractual services	171,974	111,974	9,633	102,341
Capital outlay	-	60,000	52,418	7,582
Total expenditures	<u>171,974</u>	<u>171,974</u>	<u>62,051</u>	<u>109,923</u>
Net change in fund balance	-	-	(29,077)	(29,077)
Fund balance at beginning of year	<u>92,931</u>	<u>92,931</u>	<u>92,931</u>	<u>-</u>
Fund balance at end of year	<u>\$ 92,931</u>	<u>\$ 92,931</u>	<u>\$ 63,854</u>	<u>\$ (29,077)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY SUPPORT SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$ 699,000	\$ 699,000	\$ 435,620	\$ (263,380)
Rental income	5,000	5,000	7,634	2,634
Total revenues	<u>704,000</u>	<u>704,000</u>	<u>443,254</u>	<u>(260,746)</u>
Expenditures:				
Current:				
Health:				
Contractual services	702,660	700,500	306,203	394,297
Capital outlay	26,200	26,200	6,444	19,756
Other	83,600	85,600	48,322	37,278
Total expenditures	<u>812,460</u>	<u>812,300</u>	<u>360,969</u>	<u>451,331</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(108,460)</u>	<u>(108,300)</u>	<u>82,285</u>	<u>190,585</u>
Other financing sources:				
Transfers in	50,000	50,000	-	(50,000)
Total other financing sources	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Net change in fund balance	(58,460)	(58,300)	82,285	140,585
Fund balance at beginning of year	202,222	202,222	202,222	-
Prior year encumbrances appropriated.	160	160	160	-
Fund balance at end of year	<u>\$ 143,922</u>	<u>\$ 144,082</u>	<u>\$ 284,667</u>	<u>\$ 140,585</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PUBLIC ASSISTANCE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$ 3,750,300	\$ 3,750,300	\$ 3,352,848	\$ (397,452)
Other	30,000	30,000	80,242	50,242
Total revenues	3,780,300	3,780,300	3,433,090	(347,210)
Expenditures:				
Current:				
General government:				
Legislative and executive:				
DJFS:				
Personal services	1,403,400	1,404,935	1,359,301	45,634
Materials and supplies	69,000	69,000	54,694	14,306
Contractual services	857,600	857,600	735,314	122,286
Capital outlay	100,000	100,000	24,726	75,274
Other	162,000	162,000	96,453	65,547
Total legislative and executive	2,592,000	2,593,535	2,270,488	323,047
Human services				
Public social services:				
Personal services	1,188,100	1,186,565	1,061,703	124,862
Total human services	1,188,100	1,186,565	1,061,703	124,862
Total expenditures	3,780,100	3,780,100	3,332,191	447,909
Net change in fund balance	200	200	100,899	100,699
Fund balance at beginning of year	1,102,688	1,102,688	1,102,688	-
Fund balance at end of year	\$ 1,102,888	\$ 1,102,888	\$ 1,203,587	\$ 100,699

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COORDINATION TRANSPORTATION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 610,800	\$ 610,800	\$ 389,325	\$ (221,475)
Intergovernmental	200,000	231,943	144,994	(86,949)
Other	6,000	6,000	22,666	16,666
Total revenues	816,800	848,743	556,985	(291,758)
Expenditures:				
Current:				
Human services:				
Personal services	469,300	469,300	373,981	95,319
Materials and supplies	37,700	42,700	28,168	14,532
Contractual services	93,100	93,100	42,137	50,963
Capital outlay	351,330	377,638	210,199	167,439
Other	11,000	11,000	6,302	4,698
Total expenditures	962,430	993,738	660,787	332,951
Net change in fund balance	(145,630)	(144,995)	(103,802)	41,193
Fund balance at beginning of year	111,486	111,486	111,486	-
Prior year encumbrances appropriated.	201,330	201,330	201,330	-
Fund balance at end of year.	\$ 167,186	\$ 167,821	\$ 209,014	\$ 41,193

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILD SUPPORT ENFORCEMENT AGENCY
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 131,000	\$ 131,000	\$ 151,640	\$ 20,640
Intergovernmental	618,608	618,608	607,424	(11,184)
Other	10,000	10,000	16,430	6,430
Total revenues.	<u>759,608</u>	<u>759,608</u>	<u>775,494</u>	<u>15,886</u>
Expenditures:				
Current:				
Human services:				
Personal services.	448,400	448,400	391,722	56,678
Materials and supplies	2,700	2,900	2,780	120
Contractual services	302,750	297,604	281,447	16,157
Capital outlay	2,500	2,646	2,646	-
Other	2,500	7,300	3,922	3,378
Total expenditures	<u>758,850</u>	<u>758,850</u>	<u>682,517</u>	<u>76,333</u>
Net change in fund balance.	758	758	92,977	92,219
Fund balance at beginning of year	<u>591,051</u>	<u>591,051</u>	<u>591,051</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 591,809</u>	<u>\$ 591,809</u>	<u>\$ 684,028</u>	<u>\$ 92,219</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 2,088,000	\$ 2,088,000	\$ 2,152,774	\$ 64,774
Other	25,700	25,700	67,342	41,642
Total revenues	<u>2,113,700</u>	<u>2,113,700</u>	<u>2,220,116</u>	<u>106,416</u>
Expenditures:				
Current:				
Human services:				
Contractual services	1,818,700	1,818,700	1,695,145	123,555
Other	295,000	295,000	97,209	197,791
Total expenditures	<u>2,113,700</u>	<u>2,113,700</u>	<u>1,792,354</u>	<u>321,346</u>
Net change in fund balance	-	-	427,762	427,762
Fund balance at beginning of year	<u>931,390</u>	<u>931,390</u>	<u>931,390</u>	<u>-</u>
Fund balance at end of year	<u>\$ 931,390</u>	<u>\$ 931,390</u>	<u>\$ 1,359,152</u>	<u>\$ 427,762</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ADULT BASIC LITERACY EDUCATION GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 116	\$ 116	\$ 116	\$ -
Fund balance at end of year.	<u>\$ 116</u>	<u>\$ 116</u>	<u>\$ 116</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SENIOR SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 1,315,456	\$ 1,315,456	\$ 1,545,781	\$ 230,325
Intergovernmental	226,221	226,221	79,969	(146,252)
Other	121,000	121,000	128,391	7,391
Total revenues	<u>1,662,677</u>	<u>1,662,677</u>	<u>1,754,141</u>	<u>91,464</u>
Expenditures:				
Current:				
Human services:				
Personal services	387,600	388,600	376,916	11,684
Materials and supplies	15,500	15,500	4,230	11,270
Contractual services	1,027,844	1,022,844	822,861	199,983
Capital outlay	2,500	2,500	1,991	509
Other	8,000	12,000	6,772	5,228
Total expenditures	<u>1,441,444</u>	<u>1,441,444</u>	<u>1,212,770</u>	<u>228,674</u>
Net change in fund balance	221,233	221,233	541,371	320,138
Fund balance at beginning of year	<u>1,917,114</u>	<u>1,917,114</u>	<u>1,917,114</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,138,347</u>	<u>\$ 2,138,347</u>	<u>\$ 2,458,485</u>	<u>\$ 320,138</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 WORKPLACE INVESTMENT ACT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 282,600	\$ 282,600	\$ 155,416	\$ (127,184)
Total revenues	<u>282,600</u>	<u>282,600</u>	<u>155,416</u>	<u>(127,184)</u>
Expenditures:				
Current:				
Human services:				
Other	282,600	282,600	202,742	79,858
Total expenditures.	<u>282,600</u>	<u>282,600</u>	<u>202,742</u>	<u>79,858</u>
Net change in fund balance.	-	-	(47,326)	(47,326)
Fund balance at beginning of year.	<u>101,655</u>	<u>101,655</u>	<u>101,655</u>	<u>-</u>
Fund balance at end of year	<u>\$ 101,655</u>	<u>\$ 101,655</u>	<u>\$ 54,329</u>	<u>\$ (47,326)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COLLABORATIVE FAMILY RISK
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 110,000	\$ 110,000	\$ 85,000	\$ (25,000)
Other.	-	-	189	189
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>85,189</u>	<u>(24,811)</u>
Expenditures:				
Current:				
Human services:				
Personal services	36,000	36,000	31,646	4,354
Materials and supplies.	5,000	5,000	-	5,000
Contractual services	69,000	69,000	6,348	62,652
Total expenditures	<u>110,000</u>	<u>110,000</u>	<u>37,994</u>	<u>72,006</u>
Net change in fund balance	-	-	47,195	47,195
Fund balance at beginning of year	<u>182,194</u>	<u>182,194</u>	<u>182,194</u>	<u>-</u>
Fund balance at end of year	<u>\$ 182,194</u>	<u>\$ 182,194</u>	<u>\$ 229,389</u>	<u>\$ 47,195</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MARRIAGE LICENSE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 3,536	\$ 3,536	\$ 4,896	\$ 1,360
Total revenues	3,536	3,536	4,896	1,360
Expenditures:				
Current:				
Legislative and executive:				
Contractual services	-	5,389	5,389	-
Total expenditures	-	5,389	5,389	-
Net change in fund balance	3,536	(1,853)	(493)	1,360
Fund balance at beginning of year	3,587	3,587	3,587	-
Fund balance at end of year	\$ 7,123	\$ 1,734	\$ 3,094	\$ 1,360

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DOMESTIC VIOLENCE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Licenses and permits	\$ 2,816	\$ 2,816	\$ 5,406	\$ 2,590
Total revenues	<u>2,816</u>	<u>2,816</u>	<u>5,406</u>	<u>2,590</u>
Expenditures:				
Current:				
Legislative and executive:				
Contractual services	4,952	5,212	5,212	-
Total expenditures	<u>4,952</u>	<u>5,212</u>	<u>5,212</u>	<u>-</u>
Net change in fund balance	(2,136)	(2,396)	194	2,590
Fund balance at beginning of year	<u>2,626</u>	<u>2,626</u>	<u>2,626</u>	<u>-</u>
Fund balance at end of year	<u>\$ 490</u>	<u>\$ 230</u>	<u>\$ 2,820</u>	<u>\$ 2,590</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 UNCLAIMED MONIES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other revenue	\$ -	\$ -	\$ 4,783	\$ 4,783
Total revenues	<u>-</u>	<u>-</u>	<u>4,783</u>	<u>4,783</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	-	-	6,529	(6,529)
Total expenditures	<u>-</u>	<u>-</u>	<u>6,529</u>	<u>(6,529)</u>
Net change in fund balance	-	-	(1,746)	(1,746)
Fund balance at beginning of year	<u>109,514</u>	<u>109,514</u>	<u>109,514</u>	<u>-</u>
Fund balance at end of year	<u>\$ 109,514</u>	<u>\$ 109,514</u>	<u>\$ 107,768</u>	<u>\$ (1,746)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 STABILIZATION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 9,200	\$ 9,200	\$ 49,366	\$ 40,166
Total revenues	<u>9,200</u>	<u>9,200</u>	<u>49,366</u>	<u>40,166</u>
Excess of revenues over expenditures	<u>9,200</u>	<u>9,200</u>	<u>49,366</u>	<u>40,166</u>
Other financing sources (uses):				
Transfers in	50,000	50,000	5,000	(45,000)
Transfers out.	(1,000,000)	(1,000,000)	-	1,000,000
Total other financing sources (uses)	<u>(950,000)</u>	<u>(950,000)</u>	<u>5,000</u>	<u>955,000</u>
Net change in fund balance	(940,800)	(940,800)	54,366	995,166
Fund balance at beginning of year	<u>1,929,230</u>	<u>1,929,230</u>	<u>1,929,230</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 988,430</u>	<u>\$ 988,430</u>	<u>\$ 1,983,596</u>	<u>\$ 995,166</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SALARY AND BENEFIT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 2,100	\$ 2,100	\$ 4,627	\$ 2,527
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>4,627</u>	<u>2,527</u>
Excess of revenues over expenditures	<u>2,100</u>	<u>2,100</u>	<u>4,627</u>	<u>2,527</u>
Other financing sources (uses):				
Transfers in	50,000	50,000	50,000	-
Transfers out	(186,000)	(186,000)	(93,440)	92,560
Total other financing sources (uses)	<u>(136,000)</u>	<u>(136,000)</u>	<u>(43,440)</u>	<u>92,560</u>
Net change in fund balance	(133,900)	(133,900)	(38,813)	95,087
Fund balance at beginning of year	<u>237,509</u>	<u>237,509</u>	<u>237,509</u>	<u>-</u>
Fund balance at end of year	<u>\$ 103,609</u>	<u>\$ 103,609</u>	<u>\$ 198,696</u>	<u>\$ 95,087</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MEDICAID SALES TAX TRANSITION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other financing uses:				
Transfers out	\$ -	\$ (292,434)	\$ (292,434)	\$ -
Total other financing uses	<u>-</u>	<u>(292,434)</u>	<u>(292,434)</u>	<u>-</u>
Net change in fund balance	-	(292,434)	(292,434)	-
Fund balance at beginning of year	<u>292,434</u>	<u>292,434</u>	<u>292,434</u>	<u>-</u>
Fund balance at end of year	<u>\$ 292,434</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CERTIFICATE TITLE ADMINISTRATION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 645,000	\$ 645,000	\$ 858,812	\$ 213,812
Investment income	700	700	3,052	2,352
Other	-	-	3,968	3,968
Total revenues	<u>645,700</u>	<u>645,700</u>	<u>865,832</u>	<u>220,132</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	448,157	456,242	423,316	32,926
Materials and supplies	18,948	16,948	10,657	6,291
Contractual services	87,154	87,154	78,827	8,327
Capital outlay	1,300	3,300	2,070	1,230
Other	250	250	-	250
Total expenditures	<u>555,809</u>	<u>563,894</u>	<u>514,870</u>	<u>49,024</u>
Excess of revenues over expenditures	<u>89,891</u>	<u>81,806</u>	<u>350,962</u>	<u>269,156</u>
Other financing uses:				
Transfers out	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Total other financing uses	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Net change in fund balance	(60,109)	(68,194)	200,962	269,156
Fund balance at beginning of year	1,401,185	1,401,185	1,401,185	-
Prior year encumbrances appropriated	<u>863</u>	<u>863</u>	<u>863</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,341,939</u>	<u>\$ 1,333,854</u>	<u>\$ 1,603,010</u>	<u>\$ 269,156</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2019

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Equity in pooled cash and cash equivalents . . .	\$ 11,786	\$ 123,346	\$ 135,132
Cash and cash equivalents in segregated accounts .	-	191,737	191,737
Total assets	<u>\$ 11,786</u>	<u>\$ 315,083</u>	<u>\$ 326,869</u>
Fund balances:			
Restricted	<u>\$ 11,786</u>	<u>\$ 315,083</u>	<u>\$ 326,869</u>
Total fund balances	<u>11,786</u>	<u>315,083</u>	<u>326,869</u>
Total liabilities and fund balances.	<u>\$ 11,786</u>	<u>\$ 315,083</u>	<u>\$ 326,869</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues:			
From local sources:			
Investment income	\$ -	\$ 7,481	\$ 7,481
Other	143,700	-	143,700
Total revenues	<u>143,700</u>	<u>7,481</u>	<u>151,181</u>
Expenditures:			
Current:			
Health	500,000	-	500,000
Debt service:			
Principal retirement	277,940	715,000	992,940
Interest and fiscal charges	181,000	424,225	605,225
Note issuance costs	21,696	-	21,696
Total expenditures	<u>980,636</u>	<u>1,139,225</u>	<u>2,119,861</u>
Excess of expenditures over revenues	<u>(836,936)</u>	<u>(1,131,744)</u>	<u>(1,968,680)</u>
Other financing sources:			
Transfers in	455,240	1,137,625	1,592,865
Premium on note issuance.	28,755	-	28,755
Total other financing sources	<u>483,995</u>	<u>1,137,625</u>	<u>1,621,620</u>
Net change in fund balance.	(352,941)	5,881	(347,060)
Fund balance at beginning of year	<u>364,727</u>	<u>309,202</u>	<u>673,929</u>
Fund balance at end of year	<u>\$ 11,786</u>	<u>\$ 315,083</u>	<u>\$ 326,869</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOND RETIREMENT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ 143,700	\$ 143,700	\$ 143,700	\$ -
Total revenues.	<u>143,700</u>	<u>143,700</u>	<u>143,700</u>	<u>-</u>
Expenditures:				
Current:				
Health:				
Other	-	500,000	500,000	-
Total health.	<u>-</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Debt service:				
Principal retirement	4,943,870	4,943,870	4,943,870	-
Interest and fiscal charges	201,315	201,315	201,315	-
Debt issuance costs.	-	-	21,696	(21,696)
Total expenditures.	<u>5,145,185</u>	<u>5,645,185</u>	<u>5,666,881</u>	<u>(21,696)</u>
Excess of expenditures over revenues	<u>(5,001,485)</u>	<u>(5,501,485)</u>	<u>(5,523,181)</u>	<u>(21,696)</u>
Other financing sources:				
Note issuance.	4,500,000	4,500,000	4,500,000	-
Premium on note issuance	-	-	28,755	28,755
Transfers in	501,485	501,485	501,485	-
Total other financing sources	<u>5,001,485</u>	<u>5,001,485</u>	<u>5,030,240</u>	<u>28,755</u>
Net change in fund balance	-	(500,000)	(492,941)	7,059
Fund balance at beginning of year	<u>504,727</u>	<u>504,727</u>	<u>504,727</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 504,727</u>	<u>\$ 4,727</u>	<u>\$ 11,786</u>	<u>\$ 7,059</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SALES TAX DEBT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Debt service:				
Principal retirement	\$ 717,500	\$ 717,500	\$ 702,695	\$ 14,805
Interest and fiscal charges	420,125	426,857	426,857	-
Total expenditures	1,137,625	1,144,357	1,129,552	14,805
Excess of expenditures over revenues	(1,137,625)	(1,144,357)	(1,129,552)	14,805
Other financing sources:				
Transfers in	1,137,625	1,137,625	1,137,625	-
Total other financing sources	1,137,625	1,137,625	1,137,625	-
Net change in fund balance.	-	(6,732)	8,073	14,805
Fund balance at beginning of year.	115,273	115,273	115,273	-
Fund balance at end of year	\$ 115,273	\$ 108,541	\$ 123,346	\$ 14,805

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2019

	Capital Improvements	Federal Grant and Recapture CDBG	Ditch Equipment Building	DD Capital
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,425,309	\$ 3,441	\$ 3,081	\$ 164,422
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	88,505	-	-
Interfund loans	139,464	-	-	-
Total assets	\$ 6,564,773	\$ 91,946	\$ 3,081	\$ 164,422
Liabilities:				
Accounts payable	\$ -	\$ 12,875	\$ -	\$ 4,865
Contracts payable	-	-	-	-
Retainage payable	-	-	-	-
Interfund loans payable	-	-	-	-
Notes payable	-	-	-	-
Total liabilities	-	12,875	-	4,865
Deferred inflows of resources:				
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	77,505	-	-
Payments in lieu of taxes levied for the next fiscal year	-	-	-	-
Total deferred inflows of resources	-	77,505	-	-
Fund balances:				
Restricted	-	1,566	3,081	-
Committed	-	-	-	159,557
Assigned	6,564,773	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	6,564,773	1,566	3,081	159,557
Total deferred inflows of resources and fund balances	\$ 6,564,773	\$ 91,946	\$ 3,081	\$ 164,422

Sheriff's Facility Construction	AG Center	London Ave. Government Building	Boylan and Phelps Ditch	Main Street Building	Lower Green JT Ditch
\$ 3,058	\$ 325	\$ 1,644	\$ 30,405	\$ 2	\$ 93,739
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,058</u>	<u>\$ 325</u>	<u>\$ 1,644</u>	<u>\$ 30,405</u>	<u>\$ 2</u>	<u>\$ 93,739</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	30,405	-	93,739
3,058	325	1,644	-	2	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,058</u>	<u>325</u>	<u>1,644</u>	<u>30,405</u>	<u>2</u>	<u>93,739</u>
<u>\$ 3,058</u>	<u>\$ 325</u>	<u>\$ 1,644</u>	<u>\$ 30,405</u>	<u>\$ 2</u>	<u>\$ 93,739</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2019

	Cattail Swamp Ditch	Honda TIF	Capital Equipment	Capital Infrastructure
Assets:				
Equity in pooled cash and cash equivalents.	\$ 44,834	\$ 149,102	\$ 414,787	\$ 3,734,976
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	118,974	-	-
Accounts	-	-	-	-
Due from other governments	-	178	-	-
Interfund loans	-	-	-	-
Total assets	\$ 44,834	\$ 268,254	\$ 414,787	\$ 3,734,976
Liabilities:				
Accounts payable.	\$ -	\$ -	\$ 74,000	\$ -
Contracts payable	-	-	-	-
Retainage payable	-	-	-	-
Interfund loans payable	-	-	-	-
Notes payable	-	-	-	-
Total liabilities	-	-	74,000	-
Deferred inflows of resources:				
Other nonexchange transactions.	-	178	-	-
Unavailable grant revenue	-	-	-	-
Payments in lieu of taxes levied for the next fiscal year.	-	118,974	-	-
Total deferred inflows of resources	-	119,152	-	-
Fund balances:				
Restricted	44,834	149,102	-	-
Committed.	-	-	340,787	3,734,976
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances.	44,834	149,102	340,787	3,734,976
Total deferred inflows of resources and fund balances.	\$ 44,834	\$ 268,254	\$ 414,787	\$ 3,734,976

<u>Multi Building Improvement</u>	<u>Dublin Green TIF</u>	<u>Prosecutor Bldg CH Entry Improvement</u>	<u>Clark Yoder Ditch Construction</u>	<u>MVGT - Infrastructure</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 61,593	\$ 2,672,497	\$ 2,386,125	\$ 327,176	\$ 1,000,000	\$ 17,516,516
-	162,726	-	-	-	281,700
-	850,000	-	-	-	850,000
-	-	-	-	-	88,683
-	-	-	-	-	139,464
<u>\$ 61,593</u>	<u>\$ 3,685,223</u>	<u>\$ 2,386,125</u>	<u>\$ 327,176</u>	<u>\$ 1,000,000</u>	<u>\$ 18,876,363</u>
\$ -	\$ 135,344	\$ -	\$ -	\$ -	\$ 227,084
-	204	229,678	-	-	229,882
-	-	136,174	-	-	136,174
-	-	-	35,306	-	35,306
-	-	4,500,000	-	-	4,500,000
<u>-</u>	<u>135,548</u>	<u>4,865,852</u>	<u>35,306</u>	<u>-</u>	<u>5,128,446</u>
-	-	-	-	-	178
-	-	-	-	-	77,505
-	162,726	-	-	-	281,700
<u>-</u>	<u>162,726</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>359,383</u>
61,593	3,386,949	-	291,870	1,000,000	5,063,139
-	-	-	-	-	4,240,349
-	-	-	-	-	6,564,773
-	-	(2,479,727)	-	-	(2,479,727)
<u>61,593</u>	<u>3,386,949</u>	<u>(2,479,727)</u>	<u>291,870</u>	<u>1,000,000</u>	<u>13,388,534</u>
<u>\$ 61,593</u>	<u>\$ 3,685,223</u>	<u>\$ 2,386,125</u>	<u>\$ 327,176</u>	<u>\$ 1,000,000</u>	<u>\$ 18,876,363</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>	<u>DD Capital</u>
Revenues:				
Intergovernmental	\$ -	\$ 531,155	\$ -	\$ -
Special assessments	-	-	-	-
Investment income	8,961	-	-	-
Contributions and donations	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Other	39,780	-	-	-
Total revenues	<u>48,741</u>	<u>531,155</u>	<u>-</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Human services	-	-	-	4,635
Capital outlay	933,777	502,030	-	4,865
Total expenditures	<u>933,777</u>	<u>502,030</u>	<u>-</u>	<u>9,500</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(885,036)</u>	<u>29,125</u>	<u>-</u>	<u>(9,500)</u>
Other financing sources (uses):				
Transfers in.	8,200,000	-	-	-
Transfers out.	(6,731,691)	-	-	-
Total other financing sources (uses).	<u>1,468,309</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	583,273	29,125	-	(9,500)
Fund balance (deficit) at beginning of year	<u>5,981,500</u>	<u>(27,559)</u>	<u>3,081</u>	<u>169,057</u>
Fund balance (deficit) at end of year	<u>\$ 6,564,773</u>	<u>\$ 1,566</u>	<u>\$ 3,081</u>	<u>\$ 159,557</u>

Sheriff's Facility Construction	AG Center	London Ave. Government Building	Boylan and Phelps Ditch	Main Street Building	Lower Green JT Ditch
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	6,383
-	-	-	-	5	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5	6,383
-	-	-	-	396	-
-	-	-	-	-	-
749	-	212	-	-	-
749	-	212	-	396	-
(749)	-	(212)	-	(391)	6,383
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(749)	-	(212)	-	(391)	6,383
3,807	325	1,856	30,405	393	87,356
\$ 3,058	\$ 325	\$ 1,644	\$ 30,405	\$ 2	\$ 93,739

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UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Cattail Swamp Ditch</u>	<u>Capital Project Issue II</u>	<u>Honda TIF</u>	<u>Capital Equipment</u>
Revenues:				
Intergovernmental	\$ -	\$ 2,067,399	\$ 164	\$ -
Special assessments	24,196	-	-	-
Investment income	-	-	-	-
Contributions and donations	-	-	-	-
Payment in lieu of taxes	-	-	118,997	-
Other	-	-	-	-
Total revenues	<u>24,196</u>	<u>2,067,399</u>	<u>119,161</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Human services	-	-	-	-
Capital outlay	-	2,067,399	-	1,260,290
Total expenditures	<u>-</u>	<u>2,067,399</u>	<u>-</u>	<u>1,260,290</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>24,196</u>	<u>-</u>	<u>119,161</u>	<u>(1,260,290)</u>
Other financing sources (uses):				
Transfers in.	-	-	-	441,277
Transfers out.	(28,500)	-	-	(491,741)
Total other financing sources (uses).	<u>(28,500)</u>	<u>-</u>	<u>-</u>	<u>(50,464)</u>
Net change in fund balances	(4,304)	-	119,161	(1,310,754)
Fund balance (deficit) at beginning of year	<u>49,138</u>	<u>-</u>	<u>29,941</u>	<u>1,651,541</u>
Fund balance at end of year	<u>\$ 44,834</u>	<u>\$ -</u>	<u>\$ 149,102</u>	<u>\$ 340,787</u>

<u>Capital Infrastructure</u>	<u>Multi Building Improvement</u>	<u>Dublin Green TIF</u>	<u>Prosecutor Bldg CH Entry Improvement</u>	<u>Clark Yoder Ditch Construction</u>	<u>MVGT - Infrastructure</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ -	\$ -	\$ 164	\$ -	\$ -	\$ -	\$ 2,598,882
22,049	-	-	-	150,704	-	203,332
-	1,536	-	-	-	-	10,502
-	-	-	-	-	1,000,000	1,000,000
-	-	162,757	-	-	-	281,754
-	-	-	-	221,114	-	260,894
<u>22,049</u>	<u>1,536</u>	<u>162,921</u>	<u>-</u>	<u>371,818</u>	<u>1,000,000</u>	<u>4,355,364</u>
-	-	-	-	-	-	396
-	-	-	-	-	-	4,635
153,994	-	548,290	2,479,727	79,948	-	8,031,281
<u>153,994</u>	<u>-</u>	<u>548,290</u>	<u>2,479,727</u>	<u>79,948</u>	<u>-</u>	<u>8,036,312</u>
<u>(131,945)</u>	<u>1,536</u>	<u>(385,369)</u>	<u>(2,479,727)</u>	<u>291,870</u>	<u>1,000,000</u>	<u>(3,680,948)</u>
5,492,434	-	-	-	-	-	14,133,711
(3,667,397)	-	-	-	-	-	(10,919,329)
<u>1,825,037</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,214,382</u>
1,693,092	1,536	(385,369)	(2,479,727)	291,870	1,000,000	(466,566)
2,041,884	60,057	3,772,318	-	-	-	13,855,100
<u>\$ 3,734,976</u>	<u>\$ 61,593</u>	<u>\$ 3,386,949</u>	<u>\$ (2,479,727)</u>	<u>\$ 291,870</u>	<u>\$ 1,000,000</u>	<u>\$ 13,388,534</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MVGT INFRASTRUCTURE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Total revenues.	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
Net change in fund balance	-	-	1,000,000	1,000,000
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL IMPROVEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Revenues:				
Investment income	\$ -	\$ -	\$ 3,700	\$ 3,700
Other	146,374	146,374	217,213	70,839
Total revenues.	<u>146,374</u>	<u>146,374</u>	<u>220,913</u>	<u>74,539</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	5,458,651	832,055	1,053,170	(221,115)
Equipment	27,906	64,328	64,328	-
Total expenditures.	<u>5,486,557</u>	<u>896,383</u>	<u>1,117,498</u>	<u>(221,115)</u>
Excess of expenditures over revenues.	<u>(5,340,183)</u>	<u>(750,009)</u>	<u>(896,585)</u>	<u>(146,576)</u>
Other financing sources (uses):				
Transfers in	1,000,000	1,000,000	8,200,000	7,200,000
Transfers out	(388,800)	(6,731,691)	(6,731,691)	-
Advances out	-	(35,306)	(35,306)	-
Total other financing sources (uses)	<u>611,200</u>	<u>(5,766,997)</u>	<u>1,433,003</u>	<u>7,200,000</u>
Net change in fund balance	<u>(4,728,983)</u>	<u>(6,517,006)</u>	<u>536,418</u>	<u>7,053,424</u>
Fund balance at beginning of year (restated)	<u>5,357,425</u>	<u>5,357,425</u>	<u>5,357,425</u>	<u>-</u>
Prior year encumbrances appropriated	<u>406,156</u>	<u>406,156</u>	<u>406,156</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,034,598</u>	<u>\$ (753,425)</u>	<u>\$ 6,299,999</u>	<u>\$ 7,053,424</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL EQUIPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Capital outlay:				
Equipment	\$ 1,425,971	\$ 1,268,808	\$ 1,268,808	\$ -
Total expenditures	1,425,971	1,268,808	1,268,808	-
Excess of expenditures over revenues	(1,425,971)	(1,268,808)	(1,268,808)	-
Other financing sources (uses):				
Transfers in	161,794	161,794	441,277	279,483
Transfers out	-	(491,741)	(491,741)	-
Total other financing sources (uses)	161,794	(329,947)	(50,464)	279,483
Net change in fund balance	(1,264,177)	(1,598,755)	(1,319,272)	279,483
Fund balance at beginning of year	1,396,765	1,396,765	1,396,765	-
Prior year encumbrances appropriated	267,507	267,507	267,507	-
Fund balance at end of year	\$ 400,095	\$ 65,517	\$ 345,000	\$ 279,483

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL INFRASTRUCTURE
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ 22,049	\$ 22,049	\$ -
Total revenues.	<u>-</u>	<u>22,049</u>	<u>22,049</u>	<u>-</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	840,530	288,970	288,970	-
Total expenditures.	<u>840,530</u>	<u>288,970</u>	<u>288,970</u>	<u>-</u>
Excess of expenditures over revenues	<u>(840,530)</u>	<u>(266,921)</u>	<u>(266,921)</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	600,000	1,892,434	5,492,434	3,600,000
Transfers out	(37,940)	(3,667,397)	(3,667,397)	-
Total other financing sources (uses).	<u>562,060</u>	<u>(1,774,963)</u>	<u>1,825,037</u>	<u>3,600,000</u>
Net change in fund balance	(278,470)	(2,041,884)	1,558,116	3,600,000
Fund balance at beginning of year.	2,020,074	2,020,074	2,020,074	-
Prior year encumbrances appropriated	<u>21,810</u>	<u>21,810</u>	<u>21,810</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,763,414</u>	<u>\$ -</u>	<u>\$ 3,600,000</u>	<u>\$ 3,600,000</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL GRANT AND RECAPTURE CDBG
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 1,150,000	\$ 1,150,000	\$ 520,155	\$ (629,845)
Total revenues	<u>1,150,000</u>	<u>1,150,000</u>	<u>520,155</u>	<u>(629,845)</u>
Expenditures:				
Current:				
Capital outlay:				
Other	1,150,000	1,150,000	520,155	629,845
Total expenditures	<u>1,150,000</u>	<u>1,150,000</u>	<u>520,155</u>	<u>629,845</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	<u>3,441</u>	<u>3,441</u>	<u>3,441</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,441</u>	<u>\$ 3,441</u>	<u>\$ 3,441</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DITCH EQUIPMENT BUILDING
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 3,081	\$ 3,081	\$ 3,081	\$ -
Fund balance at end of year	<u>\$ 3,081</u>	<u>\$ 3,081</u>	<u>\$ 3,081</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DD CAPITAL
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget
				Positive
				(Negative)
Expenditures:				
Current:				
Human services:				
Contractual services.	\$ 30,000	\$ 30,000	\$ 20,674	\$ 9,326
Total expenditures.	<u>30,000</u>	<u>30,000</u>	<u>20,674</u>	<u>9,326</u>
Excess of expenditures over revenues	<u>(30,000)</u>	<u>(30,000)</u>	<u>(20,674)</u>	<u>9,326</u>
Other financing sources:				
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>
Total other financing sources.	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>
Net change in fund balance.	-	-	(20,674)	(20,674)
Fund balance at beginning of year.	<u>169,057</u>	<u>169,057</u>	<u>169,057</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 169,057</u></u>	<u><u>\$ 169,057</u></u>	<u><u>\$ 148,383</u></u>	<u><u>\$ (20,674)</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF'S FACILITY CONSTRUCTION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Capital outlay	\$ -	\$ 3,807	\$ 749	\$ 3,058
Total expenditures	<u>-</u>	<u>3,807</u>	<u>749</u>	<u>3,058</u>
Net change in fund balance.	-	(3,807)	(749)	3,058
Fund balance at beginning of year.	<u>3,807</u>	<u>3,807</u>	<u>3,807</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 3,807</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,058</u></u>	<u><u>\$ 3,058</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 AG CENTER
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 325	\$ 325	\$ 325	\$ -
Fund balance at end of year	<u>\$ 325</u>	<u>\$ 325</u>	<u>\$ 325</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LONDON AVE. GOVERNMENT BUILDING
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Capital outlay:				
Materials and supplies	\$ 1,856	\$ 1,856	\$ 212	\$ 1,644
Total expenditures	<u>1,856</u>	<u>1,856</u>	<u>212</u>	<u>1,644</u>
Net change in fund balance.	(1,856)	(1,856)	(212)	1,644
Fund balance at beginning of year.	<u>1,856</u>	<u>1,856</u>	<u>1,856</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,644</u></u>	<u><u>\$ 1,644</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOYLAN AND PHELPS DITCH
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 30,405	\$ 30,405	\$ 30,405	\$ -
Fund balance at end of year	<u>\$ 30,405</u>	<u>\$ 30,405</u>	<u>\$ 30,405</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MAIN STREET BUILDING
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ -	\$ 4	\$ 5	\$ 1
Total revenues	<u>-</u>	<u>4</u>	<u>5</u>	<u>1</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services.	390	396	396	-
Total expenditures	<u>390</u>	<u>396</u>	<u>396</u>	<u>-</u>
Net change in fund balance.	(390)	(392)	(391)	1
Fund balance at beginning of year.	<u>393</u>	<u>393</u>	<u>393</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 3</u>	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 1</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LOWER GREEN JT DITCH
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments	\$ 13,000	\$ 13,000	\$ 6,383	\$ (6,617)
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>6,383</u>	<u>(6,617)</u>
Net change in fund balance.	13,000	13,000	6,383	(6,617)
Fund balance at beginning of year.	<u>87,356</u>	<u>87,356</u>	<u>87,356</u>	<u>-</u>
Fund balance at end of year	<u>\$ 100,356</u>	<u>\$ 100,356</u>	<u>\$ 93,739</u>	<u>\$ (6,617)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CATTAIL SWAMP DITCH
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 23,000	\$ 23,000	\$ 24,196	\$ 1,196
Total revenues	<u>23,000</u>	<u>23,000</u>	<u>24,196</u>	<u>1,196</u>
Expenditures:				
Debt service:				
Principal retirement	25,000	-	-	-
Interest expense	1,487	875	-	875
Total expenditures	<u>26,487</u>	<u>875</u>	<u>-</u>	<u>875</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,487)</u>	<u>22,125</u>	<u>24,196</u>	<u>2,071</u>
Other financing uses:				
Transfers out	(2,888)	(28,500)	(28,500)	-
Total other financing uses	<u>(2,888)</u>	<u>(28,500)</u>	<u>(28,500)</u>	<u>-</u>
Net change in fund balance	(6,375)	(6,375)	(4,304)	2,071
Fund balance at beginning of year	<u>49,138</u>	<u>49,138</u>	<u>49,138</u>	<u>-</u>
Fund balance at end of year	<u>\$ 42,763</u>	<u>\$ 42,763</u>	<u>\$ 44,834</u>	<u>\$ 2,071</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MULTI BUILDING IMPROVEMENT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ -	\$ -	\$ 1,536	\$ 1,536
Total revenues	<u>-</u>	<u>-</u>	<u>1,536</u>	<u>1,536</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	54,508	54,508	6,800	47,708
Total expenditures	<u>54,508</u>	<u>54,508</u>	<u>6,800</u>	<u>47,708</u>
Net change in fund balance.	(54,508)	(54,508)	(5,264)	49,244
Fund balance at beginning of year.	<u>60,057</u>	<u>60,057</u>	<u>60,057</u>	<u>-</u>
Fund balance at end of year	<u>\$ 5,549</u>	<u>\$ 5,549</u>	<u>\$ 54,793</u>	<u>\$ 49,244</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PROSECUTOR BUILDING CH ENTRY IMPROVEMENT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Capital outlay:				
Contractual services	\$ -	\$ 4,322,825	\$ 3,638,353	\$ 684,472
Equipment	-	177,175	177,175	-
Total expenditures	-	4,500,000	3,815,528	684,472
Excess (deficiency) of revenues over (under) expenditures	-	(4,500,000)	(3,815,528)	684,472
Other financing sources:				
Note issuance.	-	4,500,000	-	(4,500,000)
Total other financing sources	-	4,500,000	-	(4,500,000)
Net change in fund balance.	-	-	(3,815,528)	(3,815,528)
Fund balance at beginning of year (restated) . . .	4,500,000	4,500,000	4,500,000	-
Fund balance at end of year	\$ 4,500,000	\$ 4,500,000	\$ 684,472	\$ (3,815,528)

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CLARK YODER DITCH CONSTRUCTION
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Special assessments	\$ -	\$ -	\$ 150,704	\$ 150,704
Other	-	-	221,115	221,115
Total revenues	-	-	371,819	371,819
Expenditures:				
Current:				
Capital outlay:				
Contractual services	-	250,000	79,948	170,052
Total expenditures	-	250,000	79,948	170,052
Excess (deficiency) of revenues over (under) expenditures	-	(250,000)	291,871	541,871
Other financing sources:				
Advances in	-	250,000	35,306	(214,694)
Total other financing sources	-	250,000	35,306	(214,694)
Net change in fund balance.	-	-	327,177	327,177
Fund balance at beginning of year.	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ 327,177	\$ 327,177

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 HONDA TIF
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payment in lieu of taxes.	\$ 119,836	\$ 119,836	\$ 118,997	\$ (839)
Intergovernmental	164	164	164	-
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>119,161</u>	<u>(839)</u>
 Net change in fund balance.	 120,000	 120,000	 119,161	 (839)
 Fund balance at beginning of year.	 <u>29,941</u>	 <u>29,941</u>	 <u>29,941</u>	 <u>-</u>
 Fund balance at end of year	 <u>\$ 149,941</u>	 <u>\$ 149,941</u>	 <u>\$ 149,102</u>	 <u>\$ (839)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DUBLIN GREEN TIF
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payment in lieu of taxes	\$ 9,836	\$ 9,836	\$ 162,757	\$ 152,921
Intergovernmental	164	164	164	-
Contributions and donations	100,000	100,000	-	(100,000)
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>162,921</u>	<u>52,921</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	<u>2,930,159</u>	<u>2,926,698</u>	<u>549,779</u>	<u>2,376,919</u>
Total expenditures.	<u>2,930,159</u>	<u>2,926,698</u>	<u>549,779</u>	<u>2,376,919</u>
Net change in fund balance.	(2,820,159)	(2,816,698)	(386,858)	2,429,840
Fund balance at beginning of year.	2,917,852	2,917,852	2,917,852	-
Prior year encumbrances appropriated	<u>6,159</u>	<u>6,159</u>	<u>6,159</u>	
Fund balance at end of year	<u>\$ 103,852</u>	<u>\$ 107,313</u>	<u>\$ 2,537,153</u>	<u>\$ 2,429,840</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL PROJECT ISSUE II
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 2,266,205	\$ 2,345,521	\$ 2,067,399	\$ (278,122)
Total revenues.	<u>2,266,205</u>	<u>2,345,521</u>	<u>2,067,399</u>	<u>(278,122)</u>
Expenditures:				
Current:				
Capital outlay				
Contractual services.	2,266,205	2,345,521	2,067,399	278,122
Total expenditures.	<u>2,266,205</u>	<u>2,345,521</u>	<u>2,067,399</u>	<u>278,122</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - PROPRIETARY FUNDS

ENTERPRISE FUNDS

The enterprise funds are used to account for the financing of costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis that are financed or recovered primarily through user charges. The following is a description of the enterprise funds:

Major Enterprise Fund

Memorial Hospital of Union County

Although not a legally separate entity, funds are not co-mingled with the County's Treasury but consolidated for annual reporting.

Nonmajor Enterprise Funds

Sanitary Sewer

To account for the operations of the sewer collection system within the County.

Building and Development

To account for fees collected from the general public for building and construction permits.

UNION COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
DECEMBER 31, 2019

	<u>Sanitary Sewer</u>	<u>Building and Development</u>	<u>Total Nonmajor Proprietary Funds</u>
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents.	\$ 1,374,315	\$ 3,739,989	\$ 5,114,304
Receivables (net of allowance for uncollectibles):			
Accounts	33,096	51,792	84,888
Interfund loans	-	727,246	727,246
Due from external parties	-	16,459	16,459
Prepayments.	209	230	439
Total current assets.	<u>1,407,620</u>	<u>4,535,716</u>	<u>5,943,336</u>
Noncurrent assets:			
Net pension assets	594	6,849	7,443
Capital assets:			
Non-depreciable capital assets.	28,541	-	28,541
Depreciable capital assets, net	<u>5,661,374</u>	<u>39,801</u>	<u>5,701,175</u>
Total capital assets	<u>5,689,915</u>	<u>39,801</u>	<u>5,729,716</u>
Total noncurrent assets	<u>5,690,509</u>	<u>46,650</u>	<u>5,737,159</u>
Total assets	<u>7,098,129</u>	<u>4,582,366</u>	<u>11,680,495</u>
Deferred outflows of resources:			
Pension	42,990	661,577	704,567
OPEB	<u>5,657</u>	<u>171,049</u>	<u>176,706</u>
Total deferred outflows of resources	<u>48,647</u>	<u>832,626</u>	<u>881,273</u>
Liabilities:			
Current liabilities:			
Accounts payable	13,646	29,934	43,580
Accrued wages and benefits payable.	3,618	43,852	47,470
Accrued interest payable.	13,340	-	13,340
Due to other governments	12,275	11,962	24,237
Current portion of compensated absences payable	1,974	73,822	75,796
Current portion of revenue bonds payable	9,703	-	9,703
Current portion of OPWC loans payable.	<u>16,532</u>	<u>-</u>	<u>16,532</u>
Total current liabilities	<u>71,088</u>	<u>159,570</u>	<u>230,658</u>
Long-term liabilities:			
Compensated absences payable	1,707	13,007	14,714
Revenue bonds payable.	605,981	-	605,981
OPWC loans payable	363,711	-	363,711
Net pension liability	139,815	1,612,316	1,752,131
Unamortized loss on refunding	65,913	760,097	826,010
Total long-term liabilities	<u>1,177,127</u>	<u>2,385,420</u>	<u>3,562,547</u>
Total liabilities	<u>1,248,215</u>	<u>2,544,990</u>	<u>3,793,205</u>
Deferred inflows of resources:			
Pension	9,539	23,927	33,466
OPEB	<u>4,617</u>	<u>2,062</u>	<u>6,679</u>
Total deferred inflows of resources	<u>14,156</u>	<u>25,989</u>	<u>40,145</u>
Net position:			
Net investment in capital assets.	4,693,988	39,801	4,733,789
Unrestricted	<u>1,190,417</u>	<u>2,804,212</u>	<u>3,994,629</u>
Total net position.	<u>\$ 5,884,405</u>	<u>\$ 2,844,013</u>	<u>\$ 8,728,418</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Sanitary Sewer	Building and Development	Total Nonmajor Proprietary Funds
Operating revenues:			
Charges for services	\$ 407,255	\$ 1,733,916	\$ 2,141,171
License and permits	650	78,410	79,060
Special assessments	58,062	-	58,062
Other operating revenues.	1,840	14,707	16,547
Total operating revenues	<u>467,807</u>	<u>1,827,033</u>	<u>2,294,840</u>
Operating expenses:			
Personal services	107,846	1,640,129	1,747,975
Contract services	209,655	310,434	520,089
Materials and supplies	14,631	54,310	68,941
Depreciation	143,412	16,110	159,522
Other	330	36,257	36,587
Total operating expenses	<u>475,874</u>	<u>2,057,240</u>	<u>2,533,114</u>
Operating loss	<u>(8,067)</u>	<u>(230,207)</u>	<u>(238,274)</u>
Nonoperating revenues (expenses):			
Interest revenue.	34,045	-	34,045
Interest expense and fiscal charges	(18,419)	-	(18,419)
Loss from sale of fixed assets	-	(3,768)	(3,768)
Total nonoperating revenues (expenses).	<u>15,626</u>	<u>(3,768)</u>	<u>11,858</u>
Income (loss) before capital contributions.	7,559	(233,975)	(226,416)
Capital contributions	-	552,069	552,069
Change in net position	7,559	318,094	325,653
Net position at beginning of year	<u>5,876,846</u>	<u>2,525,919</u>	<u>8,402,765</u>
Net position at end of year	<u>\$ 5,884,405</u>	<u>\$ 2,844,013</u>	<u>\$ 8,728,418</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Sanitary Sewer	Building and Development	Total Nonmajor Proprietary Funds
Cash flows from operating activities:			
Cash received from sales/service charges	\$ 375,273	\$ 1,690,799	\$ 2,066,072
Cash received from license and permits	350	94,594	94,944
Cash received from special assessments	58,062	-	58,062
Cash received from other operating revenue	1,840	14,707	16,547
Cash payments for personal services	(102,455)	(1,167,219)	(1,269,674)
Cash payments for contractual services	(210,635)	(367,574)	(578,209)
Cash payments for materials and supplies	(12,616)	(53,017)	(65,633)
Cash payments for other expenses	(198)	(36,345)	(36,543)
Net cash provided by operating activities	<u>109,621</u>	<u>175,945</u>	<u>285,566</u>
Cash flows from noncapital financing activities:			
Cash received from interfund loans	-	210,602	210,602
Cash payments for interfund loans	-	(937,848)	(937,848)
Net cash used in noncapital financing activities	<u>-</u>	<u>(727,246)</u>	<u>(727,246)</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(60,440)	(3,518)	(63,958)
Principal payments on bonds, notes, leases and loans	(25,930)	-	(25,930)
Interest payments on bonds, notes, leases and loans	(20,315)	-	(20,315)
Grants and contributions	-	552,069	552,069
Net cash provided by (used in) capital and related financing activities	<u>(106,685)</u>	<u>548,551</u>	<u>441,866</u>
Cash flows from investing activities:			
Interest received	34,045	-	34,045
Net cash provided by investing activities	<u>34,045</u>	<u>-</u>	<u>34,045</u>
Net change in cash and cash equivalents	36,981	(2,750)	34,231
Cash and cash equivalents at beginning of year	1,337,334	3,742,739	5,080,073
Cash and cash equivalents at end of year	<u>\$ 1,374,315</u>	<u>\$ 3,739,989</u>	<u>\$ 5,114,304</u>
Reconciliation of operating loss to net cash provided by operating activities:			
Operating loss	\$ (8,067)	\$ (230,207)	\$ (238,274)
Adjustments:			
Depreciation	143,412	16,110	159,522
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Accounts receivable	(32,282)	(43,117)	(75,399)
Due from external parties	-	16,184	16,184
Net pension assets	256	832	1,088
Deferred outflows of resources - pension	(22,216)	(398,867)	(421,083)
Deferred outflows of resources - OPEB	(1,574)	(105,577)	(107,151)
Prepayments	1,668	(88)	1,580
Accounts payable	(3,263)	29,263	26,000
Accrued wages and benefits	(903)	10,337	9,434
Due to other governments	2,269	(1,493)	776
Due to external parties	-	(81,055)	(81,055)
Compensated absences payable	936	(24,825)	(23,889)
Net pension liability	60,949	899,796	960,745
Net OPEB liability	11,631	269,686	281,317
Deferred inflows of resources - pension	(35,265)	(146,564)	(181,829)
Deferred inflows of resources - OPEB	(7,930)	(34,470)	(42,400)
Net cash provided by operating activities	<u>\$ 109,621</u>	<u>\$ 175,945</u>	<u>\$ 285,566</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SANITARY SEWER
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating revenues:				
Charges for services	\$ 380,000	\$ 380,000	\$ 375,273	\$ (4,727)
Tap in fees	2,500	2,500	-	(2,500)
Licenses and permits	2,000	2,000	350	(1,650)
Special assessment	50,000	50,000	58,062	8,062
Other operating revenue	2,000	2,000	1,840	(160)
Total operating revenues	436,500	436,500	435,525	(975)
Operating expenses:				
Personal services	183,164	183,164	102,455	80,709
Materials and supplies	54,810	35,750	13,880	21,870
Contractual services	461,038	500,038	211,438	288,600
Capital outlay	117,086	117,086	59,699	57,387
Other	38,000	18,000	198	17,802
Total operating expenses	854,098	854,038	387,670	466,368
Operating income (loss).	(417,598)	(417,538)	47,855	465,393
Nonoperating revenues (expenses):				
Investment income	24,000	24,000	34,045	10,045
Principal retirement	(60,000)	(5,528)	-	5,528
Transfers out	-	(54,472)	(46,245)	8,227
Total nonoperating revenues (expenses)	(36,000)	(36,000)	(12,200)	23,800
Change in fund equity	(453,598)	(453,538)	35,655	489,193
Fund equity at beginning of year	1,327,838	1,327,838	1,327,838	-
Prior year encumbrances appropriated	9,496	9,496	9,496	-
Fund equity at end of year	\$ 883,736	\$ 883,796	\$ 1,372,989	\$ 489,193

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BUILDING AND DEVELOPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating revenues:				
Charges for services	\$ 1,450,000	\$ 1,450,000	\$ 1,690,799	\$ 240,799
Licenses and permits	55,000	55,000	94,594	39,594
Other operating revenues	5,000	5,000	225,309	220,309
Total operating revenues	<u>1,510,000</u>	<u>1,510,000</u>	<u>2,010,702</u>	<u>500,702</u>
Operating expenses:				
Personal services	1,184,325	1,214,325	1,167,219	47,106
Materials and supplies	15,000	15,000	9,510	5,490
Contractual services	558,356	472,307	441,176	31,131
Capital outlay	64,500	54,995	54,994	1
Other	80,650	44,468	36,345	8,123
Total operating expenses	<u>1,902,831</u>	<u>1,801,095</u>	<u>1,709,244</u>	<u>91,851</u>
Operating income (loss)	(392,831)	(291,095)	301,458	592,553
Nonoperating expenses:				
Advance out	-	(937,848)	(937,848)	-
Total nonoperating expenses	<u>-</u>	<u>(937,848)</u>	<u>(937,848)</u>	<u>-</u>
Capital contributions	-	-	552,069	552,069
Change in fund equity	(392,831)	(1,228,943)	(84,321)	1,144,622
Fund equity at beginning of year	3,641,903	3,641,903	3,641,903	-
Prior year encumbrances appropriated	100,836	100,836	100,836	-
Fund equity at end of year	<u>\$ 3,349,908</u>	<u>\$ 2,513,796</u>	<u>\$ 3,658,418</u>	<u>\$ 1,144,622</u>

UNION COUNTY, OHIO

FUND DESCRIPTIONS - CUSTODIAL FUNDS

The 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. The following are the County's fiduciary funds:

Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The following are the County's custodial funds:

Tax Collect

To account for the collection of various property taxes. These taxes are periodically distributed to local governments in the County including Union County itself.

Health District

To account for the funds and sub-funds of the Board of Health for which the County Auditor serves as ex-officio fiscal agent.

FCFC

To account for the revenues and expenditures of the Union County Family and Children First Council that administers various social programs within the County.

Indigent Counsel

To account for court monies ordered reimbursed to the County or subdivision for attorney fees related to cases involving indigent clients.

Housing Trust

To account for the increased funds collected by the Recorder's office in accordance with House Bill 95.

Ohio Election Commission

To account for funds collected that are distributed to the State of Ohio for election fees.

Humane Society

To account for funds collected that are distributed to the Union County Humane Society.

Central Ohio Youth Center

To account for monies received and expended for a five county joint juvenile detention center for which the Union County Auditor served as fiscal agent.

Probation Improvement Program

To account for receipts and expenditures of the probation program jointly governed by the Champaign, Logan and Union County Common Pleas Judges.

Soil and Water Conservation District

To account for monies received and expended for the Soil and Water Conservation District for which the County Auditor serves as fiscal agent.

Joint Recreation District

To account for receipts and expenditures associated with this joint activity among Union County, the City of Marysville and Paris Township.

Council of Governments

To account for the receipts and expenditures of the local government innovation collaboration jointly governed by the City of Marysville, Union County and the Marysville Exempted Village School District.

UNION COUNTY, OHIO

FUND DESCRIPTIONS - CUSTODIAL FUNDS (CONTINUED)

LUC Regional Planning Commission

To account for the receipts and expenditures of the commission which is jointly governed by the counties, villages, cities, and townships within Logan, Union and Champaign Counties.

County Courts

To account for Clerk of Courts, Probate Court, and Juvenile Court receipts which are distributed to various agencies.

Sheriff

To account for monies collected by the Sheriff to be disbursed to other governments.

Alimony and Child Support

To account for the collection of alimony and child support payments and the distribution of such monies to the court designated agencies.

UNION COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2019

	<u>Tax Collect</u>	<u>Health District</u>	<u>FCFC</u>	<u>Indigent Council</u>
Assets:				
Equity in pooled cash and cash equivalents.	\$ 3,471,989	\$ 3,086,516	\$ 95,444	\$ 1,270
Cash in segregated accounts	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Real and other taxes	98,170,048	-	-	-
Due from other governments	2,543,557	-	-	-
Due from external parties	-	-	-	-
Total assets	<u>104,185,594</u>	<u>3,086,516</u>	<u>95,444</u>	<u>1,270</u>
Liabilities:				
Due to other governments	3,471,989	-	-	-
Advance from other funds	<u>-</u>	<u>16,459</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>3,471,989</u>	<u>16,459</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year.	<u>96,322,125</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>96,322,125</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted for individuals, organizations and other governments	<u>4,391,480</u>	<u>3,070,057</u>	<u>95,444</u>	<u>1,270</u>
Total net position	<u>\$ 4,391,480</u>	<u>\$ 3,070,057</u>	<u>\$ 95,444</u>	<u>\$ 1,270</u>

<u>Housing Trust</u>	<u>Ohio Elections Commission</u>	<u>Human Society</u>	<u>Central Ohio Youth Center</u>	<u>Probation Improvement Program</u>	<u>Soil & Water Conservation District</u>
\$ 100,952	\$ 2,010	\$ 4,776	\$ 927,739	\$ 120,272	\$ 426,017
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,718
<u>100,952</u>	<u>2,010</u>	<u>4,776</u>	<u>927,739</u>	<u>120,272</u>	<u>429,735</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>100,952</u>	<u>2,010</u>	<u>4,776</u>	<u>927,739</u>	<u>120,272</u>	<u>429,735</u>
<u>\$ 100,952</u>	<u>\$ 2,010</u>	<u>\$ 4,776</u>	<u>\$ 927,739</u>	<u>\$ 120,272</u>	<u>\$ 429,735</u>

(Continued)

UNION COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
DECEMBER 31, 2019

	<u>Joint Recreation District</u>	<u>Council of Governments</u>	<u>LUC Regional Planning Commission</u>	<u>County Courts</u>
Assets:				
Equity in pooled cash and cash equivalents.	\$ 103,441	\$ 22,459	\$ 323,935	\$ -
Cash in segregated accounts	-	-	-	1,203,000
Receivables (net of allowances for uncollectibles):				
Real and other taxes	-	-	-	-
Due from other governments	-	-	-	-
Due from external parties	-	-	-	-
Total assets	<u>103,441</u>	<u>22,459</u>	<u>323,935</u>	<u>1,203,000</u>
Liabilities:				
Due to other governments	-	-	-	-
Advance from other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year.	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted for individuals, organizations and other governments	<u>103,441</u>	<u>22,459</u>	<u>323,935</u>	<u>1,203,000</u>
Total net position	<u>\$ 103,441</u>	<u>\$ 22,459</u>	<u>\$ 323,935</u>	<u>\$ 1,203,000</u>

<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Total</u>
\$ -	\$ -	\$ 8,686,820
224,985	1,694	1,429,679
-	-	98,170,048
-	-	2,543,557
-	-	3,718
<u>224,985</u>	<u>1,694</u>	<u>110,833,822</u>
-	-	3,471,989
-	-	16,459
-	-	3,488,448
-	-	96,322,125
-	-	96,322,125
<u>224,985</u>	<u>1,694</u>	<u>11,023,249</u>
<u>\$ 224,985</u>	<u>\$ 1,694</u>	<u>\$ 11,023,249</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2019

	<u>Tax Collect</u>	<u>Health District</u>	<u>FCFC</u>	<u>Indigent Council</u>
Additions:				
Intergovernmental	\$ 5,216,049	\$ -	\$ -	\$ -
Amounts received as fiscal agent	-	4,565,945	177,389	-
Licenses, permits and fees for other governments	-	-	-	2,462
Fines and forfeitures for other governments	-	-	-	-
Property tax collection for other governments	102,273,491	-	-	-
Other custodial fund collections	33	-	-	-
Total additions	<u>107,489,573</u>	<u>4,565,945</u>	<u>177,389</u>	<u>2,462</u>
Deductions:				
Distributions of state funds to other governments	5,057,385	-	-	-
Distributions as fiscal agent	-	4,315,018	159,434	-
Licenses, permits and fees distributions to other governments	-	-	-	2,250
Fines and forfeitures distributions to other governments . . .	-	-	-	-
Property tax distributions to other governments	101,868,463	-	-	-
Total deductions	<u>106,925,848</u>	<u>4,315,018</u>	<u>159,434</u>	<u>2,250</u>
Net change in fiduciary net position	563,725	250,927	17,955	212
Net position beginning of year (restated)	<u>3,827,755</u>	<u>2,819,130</u>	<u>77,489</u>	<u>1,058</u>
Net position end of year	<u>\$ 4,391,480</u>	<u>\$ 3,070,057</u>	<u>\$ 95,444</u>	<u>\$ 1,270</u>

Housing Trust	Ohio Elections Commission	Human Society	Central Ohio Youth Center	Probation Improvement Program	Soil & Water Conservation District
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	3,387,697	255,437	584,558
342,338	1,850	-	-	-	-
-	-	2,034	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>342,338</u>	<u>1,850</u>	<u>2,034</u>	<u>3,387,697</u>	<u>255,437</u>	<u>584,558</u>
-	-	-	-	-	-
-	-	-	3,079,785	362,844	443,078
314,236	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>314,236</u>	<u>-</u>	<u>-</u>	<u>3,079,785</u>	<u>362,844</u>	<u>443,078</u>
28,102	1,850	2,034	307,912	(107,407)	141,480
72,850	160	2,742	619,827	227,679	288,255
<u>\$ 100,952</u>	<u>\$ 2,010</u>	<u>\$ 4,776</u>	<u>\$ 927,739</u>	<u>\$ 120,272</u>	<u>\$ 429,735</u>

(Continued)

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
DECEMBER 31, 2019

	<u>Joint Recreation District</u>	<u>Council of Governments</u>	<u>LUC Regional Planning Commission</u>	<u>County Courts</u>
Additions:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Amounts received as fiscal agent	576,147	271,650	323,624	-
Licenses, permits and fees for other governments	-	-	-	39,483,382
Fines and forfeitures for other governments	-	-	-	75,085
Property tax collection for other governments	-	-	-	-
Other custodial fund collections	-	-	-	-
Total additions	<u>576,147</u>	<u>271,650</u>	<u>323,624</u>	<u>39,558,467</u>
Deductions:				
Distributions of state funds to other governments	-	-	-	-
Distributions as fiscal agent	549,099	256,441	277,355	-
Licenses, permits and fees distributions to other governments	-	-	-	39,857,938
Fines and forfeitures distributions to other governments . . .	-	-	-	55,793
Property tax distributions to other governments	-	-	-	-
Total deductions	<u>549,099</u>	<u>256,441</u>	<u>277,355</u>	<u>39,913,731</u>
Net change in fiduciary net position	27,048	15,209	46,269	(355,264)
Net position beginning of year (restated)	<u>76,393</u>	<u>7,250</u>	<u>277,666</u>	<u>1,558,264</u>
Net position end of year	<u>\$ 103,441</u>	<u>\$ 22,459</u>	<u>\$ 323,935</u>	<u>\$ 1,203,000</u>

<u>Sheriff</u>	<u>Alimony and Child Support</u>	<u>Total</u>
\$ -	\$ -	\$ 5,216,049
-	-	10,142,447
-	-	39,830,032
22,745	184,729	284,593
-	-	102,273,491
-	-	33
<u>22,745</u>	<u>184,729</u>	<u>157,746,645</u>
-	-	5,057,385
-	-	9,443,054
-	-	40,174,424
24,541	183,999	264,333
-	-	101,868,463
<u>24,541</u>	<u>183,999</u>	<u>156,807,659</u>
(1,796)	730	938,986
<u>226,781</u>	<u>964</u>	<u>10,084,263</u>
<u>\$ 224,985</u>	<u>\$ 1,694</u>	<u>\$ 11,023,249</u>

UNION COUNTY, OHIO

BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNIT
UNION COUNTY AIRPORT AUTHORITY
DECEMBER 31, 2019

	Airport Authority
Assets:	
Equity in pooled cash and cash equivalents	\$ 600,164
Receivables (net of allowances of uncollectibles):	
Accounts	3,865
Prepayments	3,036
Total assets	\$ 607,065
Liabilities:	
Accounts payable	29,252
Accrued wages and benefits	270
Due to other governments	644
Total liabilities	30,166
Fund balances:	
Nonspendable	3,036
Unassigned	573,863
Total fund balance	\$ 576,899

RECONCILIATION OF TOTAL AIRPORT AUTHORITY FUND BALANCE TO
NET POSITION OF AIRPORT AUTHORITY COMPONENT UNIT ACTIVITIES

Total Airport Authority Fund Balances	\$ 576,899
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Amounts reported for governmental activities in the statement of net position are different because of the following:

Capital assets used in governmental type component unit activities are not financial resources and, therefore, are not reported in the funds.	2,364,836
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The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.	
Deferred outflows of resources - pension	3,325
Deferred inflows of resources - pension	(395)
Net pension asset	45
Net pension liability	(10,568)

The net OPEB liability is not due and receivable/payable in the current period; therefore, the liability and related deferred inflows/outflows are not recognized in the governmental funds.	
Deferred outflows of resources - OPB	428
Deferred inflows of resources - OPEB	(176)
Net OPEB liability	(4,982)

Net position of the Union County Airport Authority	\$ 2,929,412
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UNION COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
DISCRETELY PRESENTED COMPONENT UNIT
UNION COUNTY AIRPORT AUTHORITY
FOR THE YEAR ENDED DECEMBER 31, 2019

	Airport Authority
Revenues:	
Charges for services	\$ 7,421
Intergovernmental	71,024
Investment income	443
Rental income	194,209
Other.	91
Total revenues	273,188
Expenditures:	
Current:	
Conservation and recreation	189,373
Total expenditures	189,373
Net change in fund balance.	83,815
Fund balance at beginning of year	493,084
Fund balance at end of year	\$ 576,899

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF AIRPORT AUTHORITY COMPONENT UNIT FUNDS
TO STATEMENT OF ACTIVITIES

Net Change in Airport Authority Fund Balances	\$ 83,815
 <i>Amounts reported for discretely presented component units on the statement of activities are different because:</i>	
Governmental type component unit 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.	(106,503)
Contractually required pension/OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
Pension	818
OPEB	7
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB asset/liability are reported as pension/OPEB expense in the statement of activities.	
Pension	(2,241)
OPEB	(326)
Change in net position of the Union County Airport Authority	\$ (24,430)

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STATISTICAL SECTION

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UNION COUNTY, OHIO

STATISTICAL SECTION

This part of the Union County's comprehensive annual financial report presents 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.

<u>Contents</u>	<u>Page</u>
Financial Trends	288-297
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	298-305
These schedules contain information to help the reader assess the County's most significant local revenue sources, property and sales taxes.	
Debt Capacity	306-313
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	314-315
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	316-325
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial reports relates to the services the County provides and the activities it performs.	

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

UNION COUNTY, OHIO

NET POSITION BY COMPONENT
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2019</u>	<u>(Restated) 2018</u>	<u>(Restated) 2017</u>	<u>2016</u>
Governmental activities:				
Net investment in capital assets	\$ 93,455,570	\$ 89,432,271	\$ 88,279,476	\$ 88,340,316
Restricted for:				
Capital projects	7,825,312	4,188,356	5,775,769	2,283,379
Debt service	281,781	235,611	340,132	-
Public works programs	1,380,478	3,180,719	2,867,167	3,910,521
Public safety programs	2,644,424	2,173,808	2,347,019	2,408,844
Human service programs	10,944,093	9,485,767	12,594,035	11,118,842
Health programs	2,130,109	1,101,713	1,500,993	1,108,238
Legislative and executive programs	507,262	739,066	1,449,735	1,544,750
Judicial programs	1,118,502	1,030,664	1,202,346	1,162,877
Other purposes	-	625,182	-	-
Unrestricted (deficit)	<u>(6,842,307)</u>	<u>(2,346,935)</u>	<u>(6,905,169)</u>	<u>13,315,416</u>
Total governmental activities net position	<u>\$ 113,445,224</u>	<u>\$ 109,846,222</u>	<u>\$ 109,451,503</u>	<u>\$ 125,193,183</u>
Business-type activities:				
Net investment in capital assets	\$ 31,980,257	\$ 26,134,945	\$ 25,114,047	\$ 25,426,134
Restricted	2,204,235	3,001,305	2,742,261	2,154,173
Unrestricted	<u>36,112,909</u>	<u>43,399,749</u>	<u>34,524,659</u>	<u>55,477,848</u>
Total business-type activities net position	<u>\$ 70,297,401</u>	<u>\$ 72,535,999</u>	<u>\$ 62,380,967</u>	<u>\$ 83,058,155</u>
Primary government:				
Net investment in capital assets	\$ 125,435,827	\$ 115,567,216	\$ 113,393,523	\$ 113,766,450
Restricted for:				
Capital projects	9,487,627	6,517,701	8,236,342	4,225,531
Debt service	281,781	235,611	340,132	-
Public works programs	1,380,478	3,180,719	2,867,167	3,910,521
Public safety programs	2,644,424	2,173,808	2,347,019	2,408,844
Human service programs	10,944,093	9,485,767	12,594,035	11,118,842
Health programs	2,130,109	1,101,713	1,500,993	1,108,238
Legislative and executive programs	507,262	739,066	1,449,735	1,544,750
Judicial programs	1,118,502	1,030,664	1,202,346	1,162,877
Other purposes	-	1,297,142	281,688	212,021
Hospital pensions	541,920			
Unrestricted	<u>29,270,602</u>	<u>41,052,814</u>	<u>27,619,490</u>	<u>68,793,264</u>
Total	<u>\$ 183,742,625</u>	<u>\$ 182,382,221</u>	<u>\$ 171,832,470</u>	<u>\$ 208,251,338</u>

Source: County financial records

Note:

The net position at December 31, 2014 has been restated for GASB statement No. 68 and 71.
The net position of business-type activities at December 31, 2015 has been restated.
The net position at December 31, 2017 has been restated for GASB statement No. 75.
The net position at December 31, 2018 has been restated for GASB statement No. 84.

(Restated) 2015	(Restated) 2014	2013	2012	2011	2010
\$ 89,412,748	\$ 83,382,219	\$ 78,405,934	\$ 73,714,293	\$ 69,956,230	\$ 65,696,098
4,576,805	6,523	6,522	16,746	6,522	47,514
-	-	-	-	-	-
2,910,254	4,809,958	4,784,214	5,276,642	5,002,232	3,818,027
-	-	-	-	-	-
13,048,233	16,165,665	16,242,054	16,344,521	15,514,923	14,534,714
1,019,605	1,221,451	1,307,086	1,132,816	1,206,926	1,325,802
-	-	-	-	-	-
-	-	-	-	-	-
4,441,472	4,892,583	4,519,237	4,432,282	4,339,996	4,346,889
2,648,098	2,875,066	17,848,918	14,101,567	9,076,655	9,104,696
<u>\$ 118,057,215</u>	<u>\$ 113,353,465</u>	<u>\$ 123,113,965</u>	<u>\$ 115,018,867</u>	<u>\$ 105,103,484</u>	<u>\$ 98,873,740</u>
\$ 26,781,366	\$ 25,422,957	\$ 17,585,938	\$ 14,161,858	\$ 14,560,418	\$ 14,143,190
670,277	4,911,433	3,871,672	4,725,554	2,177,792	2,739,709
44,020,311	29,995,710	50,382,705	43,249,046	35,695,876	32,266,730
<u>\$ 71,471,954</u>	<u>\$ 60,330,100</u>	<u>\$ 71,840,315</u>	<u>\$ 62,136,458</u>	<u>\$ 52,434,086</u>	<u>\$ 49,149,629</u>
\$ 116,194,114	\$ 108,805,176	\$ 95,991,872	\$ 87,876,151	\$ 84,516,648	\$ 79,839,288
4,576,805	6,523	6,522	16,746	882,447	977,054
80,184	146,887	6,024	4,328	3,591	95,345
2,910,254	4,809,958	4,784,214	5,276,642	5,002,232	3,818,027
-	-	-	-	-	-
13,048,233	16,165,665	16,242,054	16,344,521	15,514,923	14,534,714
1,019,605	1,221,451	1,307,086	1,132,816	1,206,926	1,325,802
-	-	-	-	-	-
-	-	-	-	-	-
5,031,565	9,657,129	8,384,885	9,153,508	5,638,272	6,061,713
46,668,409	32,870,776	68,231,623	57,350,613	44,772,531	41,371,426
<u>\$ 189,529,169</u>	<u>\$ 173,683,565</u>	<u>\$ 194,954,280</u>	<u>\$ 177,155,325</u>	<u>\$ 157,537,570</u>	<u>\$ 148,023,369</u>

UNION COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Expenses	2019	2018	2017	2016
Governmental activities:				
General government:				
Legislative and executive	\$ 14,525,117	\$ 13,737,904	\$ 13,649,877	\$ 9,873,096
Judicial	5,836,274	5,275,522	5,359,276	4,494,821
Public safety	11,462,142	9,857,114	9,696,051	7,680,750
Public works	12,279,995	9,560,687	13,323,260	7,205,718
Health	5,082,562	3,533,915	3,764,801	2,635,063
Human services	19,339,556	18,404,973	16,717,188	17,612,088
Economic development	727,219	684,259	654,627	595,592
Intergovernmental	512,790	499,598	483,004	435,714
Interest and fiscal charges	559,796	725,814	310,161	240,966
Bond issuance costs	-	-	-	-
<i>Total governmental activities expense</i>	<u>70,325,451</u>	<u>62,279,786</u>	<u>63,958,245</u>	<u>50,773,808</u>
Business-type activities:				
Memorial hospital	147,752,693	127,625,202	122,135,192	111,342,982
Nonmajor:				
Sanitary sewer district	494,293	537,389	618,453	780,111
Building and development	2,057,240	1,554,854	1,200,562	921,447
<i>Total business-type activities expense</i>	<u>150,304,226</u>	<u>129,717,445</u>	<u>123,954,207</u>	<u>113,044,540</u>
<i>Total primary government expenses</i>	<u>\$ 220,629,677</u>	<u>\$ 191,997,231</u>	<u>\$ 187,912,452</u>	<u>\$ 163,818,348</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 5,582,899	\$ 3,935,886	\$ 3,755,105	\$ 3,510,146
Judicial	1,453,370	1,371,576	1,322,255	1,287,312
Public safety	590,800	704,204	682,430	756,064
Public works	1,149,569	1,569,692	1,112,500	1,281,919
Health	317,973	220,701	146,186	167,349
Human services	539,580	424,731	521,540	888,421
Economic development	152,846	132,000	130,353	132,000
Operating grants and contributions				
General government:				
Legislative and executive	2,911,912	2,362,941	2,825,465	375,609
Judicial	263,947	82,464	230,417	339,521
Public safety	923,964	661,115	696,234	718,045
Public works	6,333,010	5,615,081	4,824,957	4,621,660
Health	3,321,723	2,331,756	2,014,512	1,261,362
Human services	7,042,288	5,824,335	6,759,567	8,527,876
Economic development	156,566	77,378	418,241	351,780
Capital grants and contributions				
Public works	3,715,839	969,620	2,263,707	3,206,860
<i>Total governmental activities program revenues</i>	<u>34,456,286</u>	<u>26,283,480</u>	<u>27,703,469</u>	<u>27,425,924</u>

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$	10,184,523	\$ 9,298,745	\$ 8,979,834	\$ 10,044,514	\$ 11,422,420	\$ 10,817,736
	3,859,783	3,676,747	3,605,442	2,565,051	2,777,476	2,851,552
	7,379,669	6,987,399	7,129,141	6,248,453	6,925,246	6,923,020
	6,126,575	6,978,212	5,826,514	5,125,903	5,853,894	4,644,326
	2,630,045	2,198,572	2,253,616	2,890,455	3,306,813	3,297,771
	18,699,446	18,083,078	16,794,319	16,121,976	15,644,260	15,210,709
	524,981	389,556	290,649	382,067	369,278	315,537
	432,174	391,758	433,439	367,949	1,052,051	1,433,617
	250,736	222,286	237,033	283,178	334,789	313,006
	-	-	-	103,024	162,721	-
	<u>50,087,932</u>	<u>48,226,353</u>	<u>45,549,987</u>	<u>44,132,570</u>	<u>47,848,948</u>	<u>45,807,274</u>
	99,465,833	93,086,648	86,146,627	81,706,047	77,778,395	71,780,394
	477,664	353,606	357,614	356,915	348,656	311,995
	823,460	618,264	687,400	587,202	451,090	470,857
	<u>100,766,957</u>	<u>94,058,518</u>	<u>87,191,641</u>	<u>82,650,164</u>	<u>78,578,141</u>	<u>72,563,246</u>
\$	<u>150,854,889</u>	<u>142,284,871</u>	<u>132,741,628</u>	<u>126,782,734</u>	<u>126,427,089</u>	<u>118,370,520</u>
\$	3,432,735	\$ 3,352,640	\$ 3,300,977	\$ 3,321,905	\$ 2,828,412	\$ 2,852,106
	1,017,218	1,087,727	1,092,365	1,095,905	1,093,056	1,021,837
	1,022,351	783,360	851,407	640,357	793,920	1,411,167
	610,967	1,265,660	636,002	728,411	879,349	677,752
	248,395	182,543	132,040	158,878	154,385	195,346
	504,143	455,197	592,416	623,718	917,251	823,824
	100,000	83,114	15,789	22,533	22,534	22,533
	2,445,338	2,204,638	2,217,014	1,978,605	102,584	501,389
	-	-	20,754	179	3,150	133,971
	500,206	496,758	470,569	449,830	796,276	802,050
	5,086,880	4,393,382	4,913,187	4,588,700	4,907,379	4,551,194
	1,175,446	998,726	1,223,761	1,532,132	1,898,428	2,173,817
	6,940,391	7,187,866	6,080,234	5,958,043	7,813,675	7,363,520
	304,798	221,697	235,386	237,748	197,592	142,938
	600,425	2,750,382	2,121,740	2,283,802	3,543,127	1,824,731
	<u>23,989,293</u>	<u>25,463,690</u>	<u>23,903,641</u>	<u>23,620,746</u>	<u>25,951,118</u>	<u>24,498,175</u>

--Continued

UNION COUNTY, OHIO

CHANGES IN NET POSITION (CONTINUED)
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Program revenues (continued)	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Business-type activities:				
Charges for services:				
Memorial hospital	\$ 133,927,032	\$ 129,079,089	\$ 119,628,426	\$ 116,152,447
Nonmajor:				
Sanitary sewer district	465,967	421,172	432,010	425,410
Building and development	1,812,326	1,763,959	1,240,312	1,265,087
Operating Grants and Contributions				
Memorial hospital	-	-	-	-
Capital grants and contributions				
Memorial hospital	325,874	484,813	1,433,172	1,510,013
Nonmajor:				
Sanitary sewer district	-	3,005	26,831	188,147
Building and development	552,069	343,625	687,250	-
<i>Total business-type activities</i>				
<i>Program revenues</i>	<u>137,083,268</u>	<u>132,095,663</u>	<u>123,448,001</u>	<u>119,541,104</u>
<i>Total primary government</i>				
<i>Program revenues</i>	<u>\$ 171,539,554</u>	<u>\$ 158,379,143</u>	<u>\$ 151,151,470</u>	<u>\$ 146,967,028</u>
Net (expense)/revenue				
Governmental activities	\$ (35,869,165)	\$ (35,996,306)	\$ (36,254,776)	\$ (23,347,884)
Business-type activities	(13,220,958)	2,378,218	(506,206)	6,496,564
<i>Total primary government net expense</i>	<u>\$ (49,090,123)</u>	<u>\$ (33,618,088)</u>	<u>\$ (36,760,982)</u>	<u>\$ (16,851,320)</u>
General revenues and other changes in net position				
Governmental activities:				
Property taxes	\$ 15,861,124	\$ 14,144,246	\$ 13,655,104	\$ 12,741,674
Sales taxes	15,567,192	15,103,237	14,571,065	13,446,484
Hotel motel taxes	264,132	262,872	-	-
Payment in lieu of taxes	281,754	229,729	117,427	41,091
Unrestricted grants and contributions	4,538,689	4,181,731	4,121,824	4,138,647
Interest	2,034,871	1,405,566	892,876	472,726
Miscellaneous	920,405	438,462	471,866	92,221
Transfers	-	-	-	(448,991)
<i>Total governmental activities:</i>	<u>39,468,167</u>	<u>35,765,843</u>	<u>33,830,162</u>	<u>30,483,852</u>
Business-type activities:				
Unrestricted grants and contributions	177,440	252,073	502,352	809,682
Interest	3,298,023	1,985,419	836,477	416,326
Transfers	-	-	-	448,991
Other	7,506,897	5,539,322	5,515,386	3,414,638
<i>Total business-type activities:</i>	<u>10,982,360</u>	<u>7,776,814</u>	<u>6,854,215</u>	<u>5,089,637</u>
<i>Total primary government</i>	<u>\$ 50,450,527</u>	<u>\$ 43,542,657</u>	<u>\$ 40,684,377</u>	<u>\$ 35,573,489</u>
Change in net position				
Governmental activities:	\$ 3,599,002	\$ (230,463)	\$ (2,424,614)	\$ 7,135,968
Business-type activities:	(2,238,598)	10,155,032	6,348,009	11,586,201
<i>Total primary government</i>	<u>\$ 1,360,404</u>	<u>\$ 9,924,569</u>	<u>\$ 3,923,395</u>	<u>\$ 18,722,169</u>

Source: County financial records

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 104,248,736	\$ 99,515,008	\$ 90,989,592	\$ 87,195,877	\$ 78,417,777	\$ 71,729,744
537,930	284,039	270,039	261,811	221,913	222,331
1,231,373	1,309,380	1,035,506	607,785	417,571	469,350
672,872	475,332	-	-	-	-
-	-	363,102	468,427	326,233	359,032
1,377,589	1,340,135	-	-	-	-
-	-	-	-	-	-
<u>108,068,500</u>	<u>102,923,894</u>	<u>92,658,239</u>	<u>88,533,900</u>	<u>79,383,494</u>	<u>72,780,457</u>
<u>\$ 132,057,793</u>	<u>\$ 128,387,584</u>	<u>\$ 116,561,880</u>	<u>\$ 112,154,646</u>	<u>\$ 105,334,612</u>	<u>\$ 97,278,632</u>
\$ (26,098,639)	\$ (22,762,663)	\$ (21,646,346)	\$ (20,511,824)	\$ (21,897,830)	\$ (21,309,099)
7,301,543	8,865,376	5,466,598	5,883,736	805,353	217,211
<u>\$ (18,797,096)</u>	<u>\$ (13,897,287)</u>	<u>\$ (16,179,748)</u>	<u>\$ (14,628,088)</u>	<u>\$ (21,092,477)</u>	<u>\$ (21,091,888)</u>
\$ 11,944,272	\$ 11,594,637	\$ 10,872,350	\$ 11,610,480	\$ 10,251,898	\$ 10,893,125
13,741,639	12,795,973	13,193,116	12,292,840	10,332,911	9,298,891
-	-	-	-	-	-
-	-	-	-	-	-
4,230,544	4,339,593	4,371,878	4,703,838	4,919,814	5,284,472
532,664	470,666	650,353	718,138	657,302	768,985
353,270	504,001	653,747	1,101,911	1,974,107	735,260
-	(1,585,078)	-	-	(8,458)	2,368
<u>30,802,389</u>	<u>28,119,792</u>	<u>29,741,444</u>	<u>30,427,207</u>	<u>28,127,574</u>	<u>26,983,101</u>
-	-	-	-	-	-
193,292	195,906	138,196	183,270	171,106	139,436
-	1,585,078	-	-	8,458	(2,368)
3,647,019	3,749,700	4,099,063	3,635,366	2,299,540	2,453,154
<u>3,840,311</u>	<u>5,530,684</u>	<u>4,237,259</u>	<u>3,818,636</u>	<u>2,479,104</u>	<u>2,590,222</u>
<u>\$ 34,642,700</u>	<u>\$ 33,650,476</u>	<u>\$ 33,978,703</u>	<u>\$ 34,245,843</u>	<u>\$ 30,606,678</u>	<u>\$ 29,573,323</u>
\$ 4,703,750	\$ 5,357,129	\$ 8,095,098	\$ 9,915,383	\$ 6,229,744	\$ 5,674,002
11,141,854	14,396,060	9,703,857	9,702,372	3,284,457	2,807,433
<u>\$ 15,845,604</u>	<u>\$ 19,753,189</u>	<u>\$ 17,798,955</u>	<u>\$ 19,617,755</u>	<u>\$ 9,514,201</u>	<u>\$ 8,481,435</u>

UNION COUNTY, OHIO

**FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED BASIS OF ACCOUNTING)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General fund				
Nonspendable	\$ 695,215	\$ 431,378	\$ 354,264	\$ 374,371
Committed	198,696	237,509	183,491	194,469
Assigned	585,383	392,787	288,156	288,988
Unassigned	10,359,936	8,020,179	7,340,302	7,503,937
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>11,839,230</u>	<u>9,081,853</u>	<u>8,166,213</u>	<u>8,361,765</u>
All other governmental funds				
Nonspendable	489,693	2,287,522	2,079,264	1,277,462
Restricted	36,532,154	32,613,228	31,837,732	28,510,204
Committed	4,992,785	4,490,292	2,001,288	3,006,064
Assigned	6,564,773	5,981,500	7,197,700	6,931,758
Unassigned (deficit)	(2,479,727)	(42,112)	(9,866)	(109,673)
Reserved	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Cap. projects fund	-	-	-	-
Total all other governmental Funds	<u>46,099,678</u>	<u>45,330,430</u>	<u>43,106,118</u>	<u>39,615,815</u>
Total governmental funds	<u>\$ 57,938,908</u>	<u>\$ 54,412,283</u>	<u>\$ 51,272,331</u>	<u>\$ 47,977,580</u>

Source: County financial records

Note: The County implemented GASB 54 in 2011.

2015	2014	2013	2012	2011	2010
\$ 353,350	\$ 423,064	\$ 464,022	\$ 336,451	\$ 260,443	\$ -
186,088	481,821	490,227	507,356	168,425	-
265,363	215,777	104,917	178,578	32,380	-
7,142,810	7,461,470	7,476,119	7,402,858	5,416,856	-
-	-	-	-	-	863,451
-	-	-	-	-	5,810,986
<u>7,947,611</u>	<u>8,582,132</u>	<u>8,535,285</u>	<u>8,425,243</u>	<u>5,878,104</u>	<u>6,674,437</u>
1,580,584	1,977,110	2,192,007	2,713,265	2,916,146	-
27,997,956	23,446,490	22,459,456	23,161,585	21,392,257	-
3,174,670	844,268	532,309	541,423	2,087,935	-
7,327,853	6,527,469	6,106,226	3,402,438	152,397	-
(454,608)	(453,551)	(470,454)	(475,578)	(827,812)	-
-	-	-	-	-	2,001,621
-	-	-	-	-	20,160,285
-	-	-	-	-	1,353,231
<u>39,626,455</u>	<u>32,341,786</u>	<u>30,819,544</u>	<u>29,343,133</u>	<u>25,720,923</u>	<u>23,515,137</u>
<u>\$ 47,574,066</u>	<u>\$ 40,923,918</u>	<u>\$ 39,354,829</u>	<u>\$ 37,768,376</u>	<u>\$ 31,599,027</u>	<u>\$ 30,189,574</u>

UNION COUNTY, OHIO

**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Revenues				
Property and other local taxes	\$ 15,976,772	\$ 14,312,193	\$ 13,650,568	\$ 12,747,616
Sales taxes	15,531,868	14,990,915	14,629,447	13,002,252
Charges for services	8,225,646	7,273,105	6,504,208	6,618,819
Licenses and permits	188,449	169,970	140,709	137,623
Fines and forfeitures	534,563	251,790	273,514	289,852
Intergovernmental	25,334,788	21,955,754	21,642,818	19,606,116
Special assessments	416,280	309,382	258,582	287,269
Investment income	2,085,615	1,434,790	933,897	498,301
Rental income	661,953	454,307	431,959	445,002
Contributions and donations	1,021,679	32,519	38,516	2,568,917
Payment in lieu of taxes	281,754	229,729	117,427	41,091
Other	2,022,343	1,579,148	1,854,121	1,400,802
Total revenues	<u>72,281,710</u>	<u>62,993,602</u>	<u>60,475,766</u>	<u>57,643,660</u>
Expenditures				
General government:				
Legislative and executive	12,369,694	11,266,575	10,712,611	10,251,481
Judicial	4,933,796	4,659,151	4,546,995	4,387,727
Public safety	9,215,825	8,829,214	8,276,160	7,509,458
Public works	10,064,775	7,389,996	8,141,252	6,712,940
Health	4,384,195	3,628,442	2,665,182	2,356,288
Human services	17,561,226	17,504,995	17,027,930	17,803,584
Economic development	683,480	662,646	626,203	596,812
Intergovernmental	512,790	499,598	483,004	435,714
Capital outlay	8,031,281	3,760,346	7,348,106	6,084,992
Debt service				
Principal retirement	992,940	12,482,940	8,392,940	8,338,970
Interest and fiscal charges	610,486	522,355	231,591	243,065
Bond/note issuance costs	21,696	276,514	48,750	29,092
Total expenditures	<u>69,382,184</u>	<u>71,482,772</u>	<u>68,500,724</u>	<u>64,750,123</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,899,526</u>	<u>(8,489,170)</u>	<u>(8,024,958)</u>	<u>(7,106,463)</u>
Other financing sources (uses)				
Sale of capital assets	12,635	30,946	-	-
Transfers in	26,265,665	4,192,703	4,901,186	3,047,100
Transfers out	(26,265,665)	(4,192,703)	(4,901,186)	(3,047,100)
Bond anticipation note issuance	-	-	11,350,000	7,400,000
Premium on bond/note issuance	28,755	774,886	-	41,736
OPWC loan proceeds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of bonds/other sources	-	10,865,000	-	-
Total other financing sources (uses)	<u>41,390</u>	<u>11,670,832</u>	<u>11,350,000</u>	<u>7,441,736</u>
Net change in fund balance	<u>\$ 2,940,916</u>	<u>\$ 3,181,662</u>	<u>\$ 3,325,042</u>	<u>\$ 335,273</u>
Debt service as a percentage of noncapital expenditures	2.7%	19.0%	13.2%	14.7%

Source: County financial records

	2015	2014	2013	2012	2011	2010
\$	11,961,234	\$ 11,609,436	\$ 11,189,135	\$ 11,640,235	\$ 10,312,236	\$ 10,774,173
	13,634,032	13,354,194	12,657,207	11,904,107	9,532,046	9,232,138
	5,865,300	6,453,336	5,630,525	5,702,000	5,746,123	5,270,357
	121,673	170,045	164,159	149,577	140,540	149,043
	280,751	215,729	293,905	328,306	310,308	883,143
	19,349,363	21,341,405	20,104,135	20,886,903	23,185,233	22,216,858
	191,989	170,736	173,248	141,711	302,925	221,038
	798,656	445,960	685,017	742,796	696,775	806,883
	536,244	450,438	460,492	450,517	435,660	447,374
	46,330	-	-	-	-	-
	40,695	-	-	-	-	-
	1,781,826	2,000,044	1,486,393	1,961,477	2,710,709	1,826,325
	<u>54,608,093</u>	<u>56,211,323</u>	<u>52,844,216</u>	<u>53,907,629</u>	<u>53,372,555</u>	<u>51,827,332</u>
	9,740,153	9,542,722	8,821,409	9,684,539	10,794,384	10,184,817
	3,873,515	3,530,975	3,406,943	2,632,086	2,812,044	2,540,917
	7,413,308	6,823,695	7,049,233	6,143,948	6,878,971	6,718,534
	7,477,456	7,241,291	7,516,145	6,401,112	5,876,236	6,231,680
	2,370,945	2,289,183	2,227,373	2,770,824	3,199,561	3,178,564
	18,686,802	18,107,074	17,092,953	16,039,947	15,542,198	15,033,670
	523,430	387,249	295,249	378,475	361,247	310,486
	432,174	391,758	433,439	367,949	1,052,051	1,433,617
	4,395,747	4,926,423	3,342,064	2,185,670	4,129,296	1,686,313
	895,000	870,000	845,000	790,000	993,167	856,794
	197,032	224,512	239,518	290,188	322,780	341,620
	-	-	-	103,024	-	18,399
	<u>56,005,562</u>	<u>54,334,882</u>	<u>51,269,326</u>	<u>47,787,762</u>	<u>51,961,935</u>	<u>48,535,411</u>
	<u>(1,397,469)</u>	<u>1,876,441</u>	<u>1,574,890</u>	<u>6,119,867</u>	<u>1,410,620</u>	<u>3,291,921</u>
	-	-	-	-	-	-
	3,872,770	3,983,687	4,495,640	3,130,717	1,584,823	1,109,452
	(3,872,770)	(4,464,117)	(4,495,640)	(3,130,717)	(1,593,281)	(1,107,084)
	7,400,000	-	-	-	-	-
	-	-	-	-	-	-
	758,800	-	-	-	-	-
	-	-	-	(2,282,518)	-	-
	-	-	-	2,332,168	-	920,000
	<u>8,158,800</u>	<u>(480,430)</u>	<u>-</u>	<u>49,650</u>	<u>(8,458)</u>	<u>922,368</u>
\$	<u>6,761,331</u>	<u>\$ 1,396,011</u>	<u>\$ 1,574,890</u>	<u>\$ 6,169,517</u>	<u>\$ 1,402,162</u>	<u>\$ 4,214,289</u>
	2.2%	2.3%	2.4%	2.5%	2.8%	2.7%

UNION COUNTY, OHIO

**ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS**

Tax Year/ Collection Year	Real Property		Personal Property
	Residential Property	Commercial/Utility Property	Utility
2009/2010	\$ 987,109,240	\$ 250,813,100	\$ 52,115,040
2010/2011	977,083,700	252,127,160	51,952,330
2011/2012	1,023,108,310	254,817,810	52,772,850
2012/2013	1,032,911,580	256,693,420	55,448,220
2013/2014	1,037,946,330	249,798,450	59,677,410
2014/2015	1,146,127,680	212,086,160	88,450,940
2015/2016	1,190,808,980	214,693,810	89,745,440
2016/2017	1,360,983,550	218,075,400	135,381,070
2017/2018	1,451,334,450	228,946,960	139,821,330
2018/2019	1,654,825,860	229,577,590	144,763,350

Notes:

Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. Other tangible personal property is assessed at 25 percent for everything except inventories, which are assessed at 23 percent.

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%, 2-1/2%, and homestead exemptions before being billed.

Source: Union County Auditor

Total		Assessed Value as a Percentage of Actual Value	Total Direct Tax Rate
Assessed Value	Estimated Actual Value		
\$ 1,290,037,380	\$ 3,596,142,608	35.87%	\$ 10.85
1,281,163,190	3,571,067,767	35.88%	10.85
1,330,698,970	3,711,186,633	35.86%	10.85
1,345,053,220	3,747,595,055	35.89%	10.85
1,347,422,190	3,747,086,039	35.96%	10.85
1,446,664,780	3,981,123,403	36.34%	10.85
1,495,248,230	4,117,705,712	36.31%	10.85
1,714,440,020	4,665,439,125	36.75%	10.85
1,820,102,740	4,959,691,904	36.70%	11.40
2,029,166,800	5,548,513,664	36.57%	11.40

UNION COUNTY, OHIO

DIRECT AND OVERLAPPING PROPERTY TAX RATES
(RATE PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Union County</u>										
County Unvoted Millage:										
General	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40
County Voted Millage:										
DD	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.80	0.80
9-1-1	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.00	1.00
Total County	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>11.40</u>	<u>11.40</u>
<u>Union County Health District</u>	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
<u>School Districts within the County</u>										
Fairbanks LSD	46.00	45.80	45.80	44.57	44.30	44.20	44.20	41.80	41.75	41.75
Marysville EVSD	58.06	58.06	58.06	59.06	59.56	62.27	62.27	62.27	62.27	62.27
North Union LSD	37.70	37.70	37.70	37.05	36.15	35.40	35.40	34.70	32.70	32.70
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	35.71	35.71	35.71	35.70	35.70	35.70	35.70	35.40	35.20	35.20
Triad LSD	28.60	28.60	28.60	28.60	27.85	27.85	27.85	28.10	28.10	28.10
Jonathan Alder LSD	38.10	37.60	38.35	38.30	38.35	37.60	37.60	36.10	35.35	35.35
Hilliard CSD	82.85	82.95	82.95	89.45	89.45	89.55	89.55	94.35	93.75	93.75
Dublin CSD	80.40	80.40	80.40	87.34	88.59	88.59	88.59	88.59	93.70	93.70
Buckeye Valley LSD	34.95	34.73	34.73	34.66	35.80	34.20	34.20	35.00	37.10	37.10
<u>Corporations</u>										
Richwood	11.00	10.70	10.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	4.50	3.95	3.95
Plain City	6.00	6.00	6.00	8.15	8.15	8.15	8.15	8.00	7.25	7.25
Magnetic Springs	5.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
Marysville	5.20	4.50	4.50	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Milford Center	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
<u>Joint Vocational Schools</u>										
Tolles Career & Technical Center	1.30	1.30	1.30	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Ohio Hi Point JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.60	2.60
Tri-Rivers JVS	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Delaware Co JVS	3.20	3.20	3.20	3.20	3.20	3.20	3.20	1.50	3.20	3.20
<u>Township / Fire</u>										
Allen	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.6	9.6
Claibourne	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Darby	4.80	4.60	4.60	4.60	6.60	6.60	6.80	6.85	6.85	6.85
Dover	4.90	5.40	5.40	5.40	5.40	6.40	6.40	6.40	6.90	6.90
Jackson	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Jerome	15.10	15.10	18.00	17.90	17.90	17.90	17.90	17.90	17.90	17.90
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.50
Liberty	7.15	7.15	7.15	7.15	7.15	7.15	7.15	8.15	10.15	10.15
Millcreek	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.35	8.35
Paris	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.30	6.30	6.30
Taylor	7.95	7.95	7.95	7.95	5.20	5.20	5.20	7.95	5.20	5.20
Union	8.30	7.10	7.10	7.10	7.60	7.60	8.80	14.30	14.30	14.30
Washington	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
York	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.50	8.50	8.50

Notes:

* For Darby Twp, this is what is collected in district 7. For other districts in this Township, the rate is 1.60 with an additional 12.5 mills for the Pleasant Valley Fire District which started to be collected for this district in 1995 tax year.

* The rates represented in this Table represent the original voted rates.

Source: Union County Auditor

UNION COUNTY, OHIO

PRINCIPAL PROPERTY TAXPAYERS
REAL ESTATE AND TANGIBLE PERSONAL PROPERTY TAX
DECEMBER 31, 2019 AND DECEMBER 31, 2010

2019		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
AEP Ohio Transmission	\$ 71,071,880	3.50%
Honda Of America Mfg. Inc	48,185,180	2.37%
Ohio Power Company	18,052,040	0.89%
Union Rural Electric	16,953,550	0.84%
Dayton Power & Light	16,158,940	0.80%
Jerome Village	11,458,870	0.56%
Scotts Company	9,238,070	0.46%
Ohio Edison	7,299,450	0.36%
Columbia Gas of Ohio	5,150,940	0.25%
American Transmission System	6,312,040	0.31%
Total	\$ 209,880,960	10.34%
Total County Assessed Valuation	\$ 2,029,166,800	

2010		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Honda of America	\$ 78,014,950	6.05%
Ohio Power Company	18,223,910	1.41%
Union Rural Electric	14,543,130	1.13%
O M Scotts & Sons	13,789,030	1.07%
Dayton Power & Light	11,423,850	0.89%
Ohio Edison	5,550,500	0.43%
Nestle USA	5,170,400	0.40%
Select Sires	3,952,580	0.31%
Tartan Ridge	3,557,770	0.28%
Watkins Glen Holdings	3,396,510	0.26%
Total	\$ 157,622,630	12.23%
Total County Assessed Valuation	\$ 1,290,037,380	

Source: Union County Auditor

UNION COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS (1)
LAST TEN YEARS

Collection Year (2)	Total Levy	Collected within the Year of the Levy		Collections of Delinquent Taxes (3)	Total Tax Collections	Percentage of Total Tax Collections to Current Tax Levy
		Amount	Percentage of Levy			
2010	\$ 12,483,571	\$ 11,944,992	95.69%	\$ 341,588	\$12,286,580	98.42%
2011	12,683,429	12,247,069	96.56%	380,089	12,627,158	99.56%
2012	12,913,282	12,608,455	97.64%	420,484	13,028,939	100.90%
2013	12,796,503	12,385,034	96.78%	321,858	12,706,892	99.30%
2014	13,109,160	12,743,925	97.21%	341,441	13,085,366	99.82%
2015	13,627,343	13,224,139	97.04%	358,793	13,582,932	99.67%
2016	14,477,584	14,046,617	97.02%	293,700	14,340,317	99.05%
2017	14,731,474	13,728,864	93.19%	348,011	14,076,875	95.56%
2018	16,314,365	15,948,127	97.76%	406,066	16,354,193	100.24%
2019	16,455,905	15,800,838	96.02%	655,068	16,455,906	100.00%

Source: Union County Auditor

- (1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.
- (2) The County does not provide delinquent taxes by levy year, therefore the collection year is used.
- (3) The County does not identify delinquent tax collections by tax year. The amounts shown represent delinquent taxes collected in that fiscal year regardless of the year of initial levy.

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UNION COUNTY, OHIO

**TAXABLE SALES BY TYPE
LAST TEN YEARS**

	2019	2018	2017	2016	2015
Sales tax payments	\$ 2,100,040	\$ 1,904,109	\$ 1,827,072	\$ 1,672,433	\$ 1,499,686
Direct pay tax return payments	2,742,952	3,158,424	3,170,130	2,965,853	3,916,625
Seller's use tax return payments	2,127,602	1,788,241	1,763,344	1,658,481	1,621,047
Consumer's use tax return payments	797,589	756,828	829,672	853,721	856,659
Motor vehicle tax payments	2,202,619	1,966,208	1,958,680	1,683,263	1,623,751
Non-resident motor vehicle	19,327	21,941	19,565	17,791	15,400
Watercraft and outboard motors	30,459	20,300	22,539	24,036	17,567
Department of liquor control	45,029	40,477	35,916	33,142	28,833
Sales tax on motor vehicle fuel refunds	4,210	3,478	2,996	7,603	5,662
Sales/use tax voluntary payments	7,733	3,152	7,470	13,836	7,428
Statewide master numbers	4,094,479	3,848,686	3,780,311	3,198,665	2,939,031
Sales/use tax assessment payments	63,265	29,042	47,174	12,052	105,984
Streamlined sales tax payments	285,756	26,759	21,964	22,743	14,268
Use tax amnesty payments	2,225	6,280	3,321	12	32
Managed audit tax payments	43,143	216,311	16,817	17,091	205,366
Transient sales	998,625	1,132,802	1,225,248	1,025,057	1,196,200
Certified assessment payment	40,759	53,348	42,492	281,107	54,815
Adjustments to prior allocations		-	-	-	-
Administrative rotary fund fee	(155,474)	(149,449)	(147,056)	(130,949)	(140,610)
Sales/use tax refunds approved	(58,361)	(31,502)	(69,063)	(392,003)	(47,358)
Total	\$ 15,391,975	\$ 14,795,435	\$ 14,558,592	\$ 12,963,934	\$ 13,920,386
Sales tax rate	1.25%	1.25%	1.25%	1.25%	1.25%

Source: Ohio Department of Taxation.

Notes:

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

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

2014	2013	2012	2011	2010
\$ 1,882,823	\$ 2,400,660	\$ 2,318,214	\$ 2,131,080	\$ 2,049,169
4,450,761	5,263,685	5,329,231	3,044,041	3,354,697
1,375,082	1,124,161	1,009,092	857,176	819,106
584,215	268,884	213,849	231,294	213,464
1,601,724	1,440,167	1,302,929	1,189,690	1,051,373
15,285	11,817	11,347	11,002	6,436
17,119	24,167	17,124	13,615	12,126
26,061	21,236	19,053	17,870	16,908
5,436	32,344	5,673	5,297	1,112
7,229	11,156	5,832	4,269	6,637
2,754,591	2,514,078	2,432,663	2,309,797	2,295,576
28,230	45,669	57,832	65,687	79,683
5,164	8,137	2,167	2,636	2,795
1,375	6,311	32,509	709	-
(13,380)	-	-	-	-
836,821	-	-	-	-
2,551	-	-	-	-
(15)	-	-	(168,834)	-
(131,712)	(131,421)	(121,031)	(95,764)	(94,381)
(408,974)	(30,412)	(590,182)	(115,882)	(470,999)
\$ 13,040,386	\$ 13,010,640	\$ 12,046,302	\$ 9,503,685	\$ 9,343,703
1.25%	1.25%	1.25%	1.25%	1.25%

UNION COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

Year	Governmental Activities				
	General Obligation Bonds	Sales Tax Revenue Bonds (2)	Mortgage Loan Debt	OPWC Loan	Bond Anticipation Note
2010	\$ 6,915,000	\$ 2,385,000	\$ 3,167	\$ -	\$ -
2011	6,080,000	2,230,000	-	-	-
2012	5,660,000	1,930,000	-	-	-
2013	5,053,543	1,782,758	-	-	-
2014	4,357,723	1,599,645	-	-	-
2015	3,641,902	1,411,532	-	758,800	7,400,000
2016	2,919,500	1,205,000	-	739,830	7,400,000
2017	2,090,000	1,015,000	-	701,890	11,350,000
2018	1,530,000	12,131,371	-	663,950	-
2019	1,290,000	11,371,135	-	626,010	-

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements

- (1) See the Schedule of Demographic and Economic Statistics later in the Statistical Section for personal income and population data.
- (2) Includes unamortized premiums

Source: Union County Auditor

Business-type Activities

General Obligation Bonds (2)	Enterprise/ Hospital Notes	Capital Leases	Revenue Bonds	OPWC Loan	OWDA Loan	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 18,060,000	\$ 3,266,201	\$ -	\$ 4,889,904	\$ -	\$458,679	\$ 35,977,951	2.54%	\$ 688
17,285,000	1,061,391	820,000	6,414,355	-	456,606	34,347,352	2.38%	651
16,485,000	912,488	1,362,046	14,828,955	-	465,731	41,644,220	2.83%	790
15,660,000	697,613	1,044,459	13,497,960	-	468,470	38,204,803	2.57%	717
14,800,000	477,264	720,847	12,759,194	-	-	34,714,673	2.24%	646
13,905,000	251,309	391,084	11,734,296	-	-	39,493,923	2.54%	728
13,240,802	19,575	55,041	10,643,000	-	-	36,222,748	2.29%	653
11,230,000	-	-	10,533,681	413,307	-	37,333,878	2.37%	658
41,678,316	-	-	10,286,882	396,775	-	66,687,294	3.49%	1,153
40,651,647	-	2,501,397	15,786,051	380,243	-	72,606,483	3.55%	1,231

UNION COUNTY, OHIO

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS**

Year	General Obligation Bonds (1)	Less: Amounts Restricted in Debt Service Fund	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita (2)
2010	\$ 24,975,000	\$ -	\$ 24,975,000	0.69%	\$ 478
2011	23,365,000	-	23,365,000	0.65%	443
2012	22,145,000	-	22,145,000	0.60%	420
2013	20,713,543	-	20,713,543	0.55%	389
2014	19,157,723	-	19,157,723	0.51%	356
2015	17,546,902	-	17,546,902	0.44%	323
2016	16,160,302	-	16,160,302	0.39%	291
2017	13,320,000	451,166	12,868,834	0.28%	227
2018	43,208,316	673,929	42,534,387	0.86%	735
2019	41,941,647	326,869	41,614,778	0.75%	705

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements

(1) This amount includes both governmental activities and business type activities.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics later in the Statistical Section.

Source: Union County Auditor

UNION COUNTY, OHIO

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2019

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable to County (1)</u>	<u>Estimated Share of Overlapping Debt</u>
Direct debt:			
The County	\$ 13,287,145	100.00%	\$ 13,287,145
Total direct debt			<u>13,287,145</u>
Overlapping debt:			
City of Dublin	55,723,000	6.65%	3,705,580
Village of Plain City	1,565,000	14.87%	232,716
All Townships wholly within the County	1,800,000	100.00%	1,800,000
Solid Waste Authority of Central Ohio	72,880,000	47.00%	34,253,600
<u>All School Districts</u>			
Dublin City School District	198,035,587	10.46%	20,714,522
Hilliard City School District	124,686,612	0.01%	12,469
Benjamin Logan Local School District	815,000	1.35%	11,003
Buckeye Valley Local School District	41,090,000	0.05%	20,545
Fairbanks School District	8,239,012	89.53%	7,376,387
Jonathan Alder Local School District	13,870,000	37.26%	5,167,962
Marysville Exempted Village School District	58,567,828	100.00%	58,567,828
North Union Local School District	4,375,000	95.03%	4,157,563
Triad Local School District	985,000	7.28%	71,708
Total overlapping debt			<u>136,091,883</u>
Total direct and overlapping debt			<u>\$ 149,379,028</u>

Source: Ohio Municipal Advisory Council and County records.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Union County. This process recognizes that, when considering the governments ability to issue and repay long term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the government's boundaries and dividing it by the County's taxable assessed value.

UNION COUNTY, OHIO

**COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN YEARS**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Assessed value	\$ 1,290,037,380	\$ 1,281,163,190	\$ 1,330,698,970	\$ 1,345,053,220
Unvoted debt limit (1% of total assessed)	12,900,374	12,811,632	13,306,990	13,450,532
Debt applicable to limit:				
General obligation bonds	5,995,000	5,285,000	4,990,000	4,445,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>5,995,000</u>	<u>5,285,000</u>	<u>4,990,000</u>	<u>4,445,000</u>
Legal debt margin	<u>\$ 6,905,374</u>	<u>\$ 7,526,632</u>	<u>\$ 8,316,990</u>	<u>\$ 9,005,532</u>
Legal debt margin as a percentage of the unvoted debt limit	53.53%	58.75%	62.50%	66.95%
Debt limit				
3.0% of the first \$100,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
1.5% of the next \$200,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% of amounts assessed in excess of \$300,000,000.	24,750,935	24,529,080	25,767,474	26,126,331
	<u>30,750,935</u>	<u>30,529,080</u>	<u>31,767,474</u>	<u>32,126,331</u>
Debt applicable to limit:				
General obligation bonds	5,995,000	5,285,000	4,990,000	4,445,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>5,995,000</u>	<u>5,285,000</u>	<u>4,990,000</u>	<u>4,445,000</u>
Legal debt margin	<u>\$ 24,755,935</u>	<u>\$ 25,244,080</u>	<u>\$ 26,777,474</u>	<u>\$ 27,681,331</u>
Legal debt margin as a percentage of the debt limit	80.50%	82.69%	84.29%	86.16%

Source: Union County Auditor

Note: Ohio Bond Law sets a limit of 9% for overall debt and 1/10 of 1% for voted debt.

2014	2015	2016	2017	2018	2019
\$ 1,347,422,190	\$ 1,446,664,780	\$ 1,495,248,230	\$ 1,714,440,020	\$ 1,820,102,740	\$ 2,029,166,800
13,474,222	14,466,648	14,952,482	17,144,400	18,201,027	20,291,668
3,885,000	3,310,000	2,710,000	2,090,000	1,530,000	1,290,000
-	-	-	-	-	-
<u>3,885,000</u>	<u>3,310,000</u>	<u>2,710,000</u>	<u>2,090,000</u>	<u>1,530,000</u>	<u>1,290,000</u>
<u>\$ 9,589,222</u>	<u>\$ 11,156,648</u>	<u>\$ 12,242,482</u>	<u>\$ 15,054,400</u>	<u>\$ 16,671,027</u>	<u>\$ 19,001,668</u>
71.17%	77.12%	81.88%	87.81%	91.59%	93.64%
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
26,185,555	28,666,620	29,881,206	35,361,001	38,002,569	43,229,170
<u>32,185,555</u>	<u>34,666,620</u>	<u>35,881,206</u>	<u>41,361,001</u>	<u>44,002,569</u>	<u>49,229,170</u>
3,885,000	3,310,000	2,710,000	2,090,000	1,530,000	1,290,000
-	-	-	-	-	-
<u>3,885,000</u>	<u>3,310,000</u>	<u>2,710,000</u>	<u>2,090,000</u>	<u>1,530,000</u>	<u>1,290,000</u>
<u>\$ 28,300,555</u>	<u>\$ 31,356,620</u>	<u>\$ 33,171,206</u>	<u>\$ 39,271,001</u>	<u>\$ 42,472,569</u>	<u>\$ 47,939,170</u>
87.93%	90.45%	92.45%	94.95%	96.52%	97.38%

UNION COUNTY, OHIO

PLEDGED REVENUE COVERAGE
GOVERNMENTAL REVENUE BONDS
LAST TEN YEARS

Year	Sales Tax Revenue Bonds					
	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2010	\$ 7,338,903	\$ 7,127,703	\$ 211,200	\$ 150,000	\$ 119,605	0.78
2011	7,556,684	7,288,304	268,380	155,000	111,956	1.01
2012	9,253,584	9,037,494	216,090	150,000	67,753	0.99
2013	10,004,383	9,793,987	210,396	175,000	40,188	0.98
2014	10,717,385	10,500,689	216,696	180,000	36,687	1.00
2015	10,799,407	10,581,343	218,064	185,000	33,064	1.00
2016	10,437,623	10,223,267	214,356	185,000	29,355	1.00
2017	11,618,263	11,402,575	215,688	190,000	25,688	1.00
2018	11,887,811	11,047,533	840,278	535,000	305,278	1.00
2019	12,369,490	11,230,265	1,137,625	715,000	424,225	1.00

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The amount retained for the general fund represents the total received less the amount required to meet the debt obligation.

Source: Union County Auditor

UNION COUNTY, OHIO

PLEDGED REVENUE COVERAGE
WASTE WATER REVENUE BONDS
LAST SIX YEARS

Year	Operating Revenues	Direct Operating Expenses (1)	Cash and cash equivalents in Sewer Fund	Net Revenues Available for Debt Service	Debt Service		Coverage
					Principal	Interest	
2014	\$ 284,193	\$ 327,766	\$ 175,383	\$ 131,810	\$ -	\$ 19,237	6.85
2015	538,170	417,347	417,205	538,028	-	20,898	25.75
2016	494,726	630,804	1,196,681	1,060,603	-	20,898	50.75
2017	452,731	459,088	1,335,749	1,329,392	8,816	20,898	44.74
2018	421,700	373,152	1,337,334	1,385,882	9,102	20,611	46.64
2019	467,807	332,462	1,374,315	1,509,660	25,930	20,315	32.64

Source: County financial records

Notes:

(1) Direct operating expenses do not include depreciation and amortization expense.

Net Revenue Available for Debt Service is computed by subtracting direct operating expenses from operating revenues plus cash and cash equivalents in the Sewer fund for the reporting period.

UNION COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Year	(a) Population	Personal Income	Per Capita Income (b)	Agricultural Acres (c)	Building Permits (d)	Unemployment Rate (e)
2010	52,300	\$ 1,417,539,200	\$ 27,104	236,835	434	8.4%
2011	52,764	1,445,153,196	27,389	231,655	402	5.9%
2012	52,715	1,471,591,940	27,916	230,362	488	5.1%
2013	53,306	1,485,318,384	27,864	223,217	1,134	5.7%
2014	53,776	1,551,545,152	28,852	223,293	1,260	4.4%
2015	54,277	1,554,927,496	28,648	223,182	1,326	3.8%
2016	55,457	1,583,241,893	28,549	222,680	1,405	3.8%
2017	56,741	1,577,399,800	27,800	222,341	1,468	3.7%
2018	57,835	1,912,372,100	33,066	221,989	1,625	3.5%
2019	58,988	2,046,352,708	34,691	221,383	1,627	4.0%

Sources:

- (a) The 2010 numbers came from the the 2010 census. The 2011 - 2012 numbers came from the Dispatch.com. The 2013 - 2019 statistics came from quickfacts.census.gov.
- (b) Amounts for 2010 - 2019 were census estimate completed by the US Census Bureau provided by the Union County Economic Development office.
- (c) Source: Union County Auditor.
- (d) Source: Union County Engineer.
- (e) Data from the Bureau of Labor Statistics, Ohio Department of Job and Family Services.

UNION COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

2019			
Employer	Employees	Rank	Percentage of Total Employment
Honda of America	7,110	1	20.76%
The Scotts Miracle-Gro Co	1,100	2	3.21%
Memorial Health	868	3	2.53%
Marysville Exempted Village Schools	746	4	2.18%
Union County	550	5	1.61%
Ohio Reformatory for Women	479	6	1.40%
Continental	400	7	1.17%
Transportation Research Center	377	8	1.10%
Kroger Marketplace	317	9	0.93%
Walmart	310	10	0.91%
Total top 10 employers	<u>12,257</u>		<u>35.80%</u>
Total Employment within the County	<u>34,245</u>		

2010			
Employer	Employees	Rank	Percentage of Total Employment
Honda of America	5,893		24.20%
The Scotts Company	1,165		4.78%
Memorial Hospital	650		2.67%
Marysville Schools	616		2.53%
Transportation Research Center	517		2.12%
Ohio Reformatory for Women	487		2.00%
Union County	478		1.96%
Scioto Services	416		1.71%
Wal Mart	363		1.49%
Veyance Technologies	311		1.28%
Total top 10 employers	<u>10,896</u>		<u>44.74%</u>
Total Employment within the County	<u>24,356</u>		

Source: Union County Chamber of Commerce

UNION COUNTY, OHIO

FULL TIME EQUIVALENT COUNTY GOVERNMENT
EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN YEARS

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	13	11	11	12	13	13	13	13	16	16
Board of Elections	7	4	4	3	4	4	4	4	4	4
Commissioners Dept.	15	15	17	17	17	18	16	19	21	21
Data Processing	2	2	2	2	2	2	2	2	2	2
Engineers Office	12	6	5	5	3	8	8	8	7	8
Janitor / Maintenance	16	16	11	14	14	17	17	17	18	18
Prosecutor	12	12	12	11	12	12	11	15	17	14
Recorder	4	4	4	4	4	4	4	4	4	4
Treasurer	5	4	4	4	4	4	4	3	4	4
Welfare Administration	19	19	18	25	34	26	24	20	22	19
<i>Judicial</i>										
Clerk of Courts	11	12	11	12	13	14	14	16	16	16
Common Pleas Court	12	12	11	11	11	12	12	13	12	10
Law Library	1	1	1	1	1	1	1	1	1	1
Juvenile Court	15	14	15	15	17	18	20	21	22	21
Probate Court	5	5	5	4	5	3	3	3	3	3
<i>Public Safety</i>										
Coroner	2	2	2	2	2	4	3	3	3	3
Sheriff	111	56	56	53	55	56	58	62	67	66
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	48	25	25	27	26	24	24	26	25	25
<i>Health</i>										
Dog Warden	1	1	1	1	1	1	1	1	1	1
Mental Health	3	3	3	3	3	3	5	4	7	6
DD	81	85	78	72	78	75	78	86	85	74
<i>Human Services</i>										
Child Support	9	6	6	7	7	8	7	7	7	8
PA Transportation	13	16	12	14	14	12	7	6	8	7
Public Social Service	16	15	16	19	19	19	19	16	17	22
Veterans	4	4	4	4	4	5	5	5	5	5
<i>Sewer</i>										
Sanitary Engineer	7	4	3	2	2	3	3	2	3	3
<i>Building Development</i>										
Building Regulation	10	5	5	5	5	6	6	9	11	12
	<u>455</u>	<u>360</u>	<u>343</u>	<u>350</u>	<u>371</u>	<u>373</u>	<u>370</u>	<u>387</u>	<u>409</u>	<u>394</u>

Source: Union County Auditor

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UNION COUNTY, OHIO

**OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS**

Function	2010	2011	2012	2013
General Government				
<u>Legislative and Executive</u>				
<u>Commissioners</u>				
Number of Resolutions	548	460	490	650
Number of Meetings	104	103	101	102
<u>Auditor</u>				
Number of Non Exempt Conveyances	707	674	1,194	1,597
Number of Exempt Conveyances	941	917	817	827
Number of Real Estate Transfers	1,648	1,591	2,011	2,424
Number of Checks Issued (budgetary)	15,032	13,875	17,597	13,793
<u>Treasurer</u>				
Number of 1st Half Parcels Billed	25,511	25,511	25,687	28,083
Number of Pay-Ins Processed	7,358	6,884	6,865	6,948
Return on Portfolio	2.75%	1.95%	1.71%	1.47%
<u>Prosecuting Attorney</u>				
Number of Felony Cases Opened	254	415	400	393
Number of Cases Prosecuted	232	237	299	215
Number of Mortgage Foreclosures Answered	236	313	328	193
Number of County Contracts Reviewed	206	171	178	160
Number of Township Issues Assisted With	35	34	73	35
Number of Nonsupport Cases Opened & Serviced	14	101	10	7
Number of Crime Victims Assisted	570	856	730	1,391
Number of new Juvenile Cases	812	835	682	666
<u>Board of Elections</u>				
Number of Registered Voters	34,147	32,689	34,099	33,467
Number of Voters-Last General Election	17,912	16,992	25,762	9,539
Percentage of Registered Voters	52.46%	51.98%	75.55%	38.50%
<u>Recorder</u>				
Number of Deeds Recorded	1,946	1,969	2,077	2,750
Number of Mortgages Recorded	3,402	2,528	3,244	7,538
<u>Buildings and Grounds</u>				
Number of Buildings Maintained	15	15	15	15
Square Footage of Buildings	301,199	301,199	301,199	301,199
<u>Data Processing</u>				
Number of Users Served	380	400	410	483
<u>Risk Management</u>				
Number of Claims	10	9	5	43
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	232	237	299	282
Number of Cases Filed- Civil	641	546	475	381
Number of Cases Filed- Divorce/Dissolution	276	257	167	181
Number of Cases Filed- Domestic Reopens	244	158	110	162
<u>Probate Court</u>				
Number of Cases Filed- Civil	5	5	5	4
Passports Issued	145	79	N/A	N/A
Marriage License Issued	253	254	282	275
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	342	347	318	342
Number of Cases Filed- Mediation	275	250	270	225
Number of Cases Filed- Other	11	27	33	51
Number of Filings Terminated	1,521	1,618	1,418	1,424
<u>Clerk of Courts</u>				
Titles Issued	21,049	24,814	26,665	32,239
Watercraft Titles Issued	331	319	338	326

Source: Union County Elected Officials and Department Heads

N/A: Information not available. Information will be presented in future CAFR's as it becomes available.

2014	2015	2016	2017	2018	2019
305	489	495	433	417	519
102	96	109	102	91	92
1,516	1,723	1,774	1,870	1,852	1,807
841	822	803	807	782	802
2,357	2,545	2,577	2,677	2,634	2,609
14,794	14,064	19,635	14,024	15,095	13,822
27,482	27,482	30,373	27,375	29,105	29,656
11,220	11,399	20,069	19,906	16,567	19,740
1.40%	0.96%	1.00%	1.26%	1.86%	2.26%
426	255	346	395	369	360
220	250	274	277	278	346
189	102	121	112	97	67
313	271	402	127	87	68
37	24	31	35	39	36
7	0	0	1	1	1
916	813	603	603	800	676
528	605	617	629	512	472
34,077	33,849	36,205	36,992	38,670	38,119
14,325	16,152	27,959	10,840	24,250	9,813
42.00%	47.72%	77.22%	29.30%	62.71	25.74
2,248	2,416	2,483	2,583	2,416	2,470
2,430	2,883	3,185	2,994	2,757	3,262
15	15	8	11	15	N/A
301,199	301,199	257,700	289,680	304,243	N/A
483	374	223	258	409	425
41	18	7	0	10	N/A
286	250	274	273	329	292
324	241	267	275	209	233
171	195	207	193	173	159
143	123	84	102	123	80
5	5	5	1	1	4
N/A	N/A	N/A	N/A	N/A	N/A
314	293	316	309	319	371
279	286	325	260	191	235
226	219	161	133	11	31
81	70	40	29	27	22
1,344	1,318	1,182	1,003	1,086	1,344
34,405	33,488	46,331	64,893	72,795	81,237
278	281	343	378	365	425

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Continued)
LAST TEN YEARS

Function	2010	2011	2012	2013
<u>General Government</u> (continued)				
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	46	158	181	55
Prisoners Booked	1,168	4,247	4,259	1,663
Prisoners Released	1,163	4,235	4,238	1,034
<u>Enforcement</u>				
Number of Incidents Reported	1,068	927	1,032	824
Number of Citations Issued	2,682	1,844	2,032	2,097
Number of Papers Served	2,182	1,972	2,235	1,659
Number of Telephone Calls	15,574	12,978	13,931	53,305
Number of Warrants Served	790	782	1,339	688
Number of Prisoner Transports	1,396	1,426	1,549	1,405
Number of Sheriff's Appraisals & Sales	219	172	284	240
Number of Record Checks	1,935	728	1,000	499
Number of Sex Offender Registrations	671	522	451	188
Number of CCW Permits Issued	306	239	410	900
<u>Emergency Medical Services</u>				
Number of Emergency Responses	173	349	2,851	2,740
<u>911 Services</u>				
Number of Calls	13,433	13,048	14,311	13,839
<u>Coroner</u>				
Number of Cases Investigated	32	29	25	33
Number of Autopsies Performed	19	14	12	20
<u>Emergency Management Agency (EMA)</u>				
Number of Emergency Responses	18	24	27	33
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	13	11	10	11
Miles of Roads Widened	4	-	-	-
Miles of Roads Chip Sealed	86	73	84	94
Miles of Roads Striped	240	192	199	191
Number of Bridges Replaced / Improved	1	2	3	5
Number of Culverts Replaced / Improved	8	4	3	2
Driveway Permits Issued	82	99	102	116
Property Transfers Checked	2,011	2,116	2,420	2,424
Deed Approvals	1,846	1,722	2,307	2,816
<u>Building Development</u>				
Number of Permits Issued	434	402	488	1,134
Number of Inspections Performed	5,386	5,010	6,791	9,794
Correction Notices Written	1,581	1,505	1,881	2,846
<u>Sewer District</u>				
Number of Tap-ins	-	-	-	-
Number of Customers	467	467	467	467
<u>Health</u>				
<u>Dog Warden</u>				
Calls for Service	1,836	1,775	1,422	1,554
Total Dogs to Humane Society	657	652	564	516
Citations Issued	45	56	45	31

Source: Union County Elected Officials and Department Heads

N/A: Information not available. Information will be presented in future CAFR's as it becomes available.

2014	2015	2016	2017	2018	2019
57	62	71	71	76	186
1,738	1,885	2,173	2,146	2,310	4,652
1,287	1,434	1,486	1,104	610	4,481
778	897	829	967	1,137	1,013
1,635	1,520	2,141	1,747	1,757	1,769
2,046	2,614	2,690	3,006	3,729	2,914
14,392	17,344	18,549	16,812	17,729	26,981
1,158	1,149	1,302	1,333	1,431	1,007
1,411	1,444	1,599	1,604	1,697	1,676
159	137	83	82	67	105
675	657	652	540	347	1,647
83	116	119	132	139	129
669	838	1,194	796	982	775
3,149	3,358	5,304	6,098	6,483	1,296
14,941	15,011	15,524	13,718	14,200	14,533
26	38	47	60	68	71
20	41	39	34	37	27
37	32	21	18	20	41
9	10	8	7	6	9
-	0	0	0	-	2
69	90	82	121	101	95
82	186	182	90	98	120
5	5	7	11	6	6
26	25	27	16	30	48
119	102	120	82	132	67
2,357	2,545	2,577	2,677	2,634	2,602
2,850	3,257	3,920	3,692	3,608	3,600
1,260	1,326	1,405	1,468	1,625	1,627
10,919	12,878	13,191	13,617	16,144	17,171
3,123	3,558	3,733	3,618	4,204	5,205
-	108	35	4	-	N/A
467	582	617	615	617	N/A
1,444	1,813	1,456	N/A	479	884
461	412	397	205	44	80
27	48	22	N/A	24	35

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Concluded)
LAST TEN YEARS

Function	2010	2011	2012	2013
<u>Health (continued)</u>				
<u>DD</u>				
Number of Students Enrolled				
Early Intervention Program	45	40	39	48
Preschool	166	97	120	81
Number Employed at Workshop	74	84	90	N/A
<u>Mental Health</u>				
Client Count - direct outpatient services	1,515	1,709	1,493	1,675
Client Count - other including prevention services	12,400	13,657	12,896	13,107
<u>Human Services</u>				
<u>Jobs And Family Services</u>				
Client Count - Visitors to Employment Resource Cntr.	8,986	7,603	6,159	6,304
Client Count - Number of Job Club Participants	25	4	11	N/A
Job Club Part. - Successfully Completed Classes	21	4	7	N/A
Client Applications Processed - Food Stamps	2,069	1,652	1,691	1,635
Client Applications Processed - OWF	715	640	614	289
Client Applications Processed - Medicaid	10,421	9,289	10,772	7,174
Number of Open Public Assistance Cases	2,746	2,902	3,059	3,022
Average Number of Certified Daycare Providers.	29	18	14	11
<u>Children's Services</u>				
Number of Placements	89	92	71	83
Number of Investigations	514	519	459	429
Number of Information and Referrals	402	822	293	208
<u>Child Support Enforcement Agency</u>				
Number of Open Cases	3,293	2,908	2,850	2,857
Number of new Cases	494	448	215	149
Percentage Collected	77.02%	81.00%	80.00%	77.27%
<u>Veteran Services</u>				
Number of Clients Served	2,434	1,228	1,635	1,656
Amount of Benefits paid to Residents (\$000)	280	251	202	217
Number of Veterans Transported	1,442	1,216	1,224	1,290
<u>Union County Agency Transportation Service</u>				
Number of One-Way Passenger Trips	28,097	29,382	27,161	23,838
Number of Individuals served	N/A	N/A	N/A	N/A
Total Vehicle Miles	462,663	425,622	430,078	380,993
Total Vehicle Hours	11,731	11,489	13,590	32,083
<u>Council on Aging</u>				
Number of Function Attendees	15,482	1,384	1,492	1,458
Monthly Newsletter Circulation	2,578	2,188	2,602	2,587
Number of Individuals receiving in home care	N/A	N/A	N/A	N/A
Number of Individuals transported	N/A	N/A	N/A	N/A
Number of referrals investigated	N/A	N/A	N/A	N/A
<u>ABLE</u>				
Number of Students who Enroll in the Pgm.	130	130	-	-
Number of Students Earning their GED	22	25	-	-
No. of Students -Trans. to Post Secondary	8	10	-	-
<u>Economic Development</u>				
Commercial / Industrial Projects	13	22	11	23
Estimated Number of Jobs Created	180	382	207	603
Estimated Number of Site/Building Inquiries	65	25	19	23
Economic Development Grants Receivec	-	3	-	2
Retention Visits	202	214	51	155

Source: Union County Elected Officials and Department Heads

N/A: Information not available. Information will be presented in future CAFR's as it becomes available

2014	2015	2016	2017	2018	2019
82	67	52	112	75	73
190	147	171	267	233	239
N/A	N/A	N/A	N/A	N/A	N/A
1,233	1,298	1,346	1,600	1,763	1,300
12,402	1,892	2,250	2,700	2,695	2,700
5,861	6,067	14,206	10,332	4,517	4,747
24	27	12	N/A	N/A	N/A
17	27	12	N/A	N/A	N/A
1,379	1,392	1,539	1,228	1,145	947
217	105	91	86	107	75
5,262	5,626	5,737	4,986	6,588	6,299
5,558	2,492	2,120	3,560	2,784	0
20	20	7	16	16	10
78	77	119	70	64	82
392	422	451	295	269	273
161	264	159	N/A	N/A	153
2,879	2,853	2,730	2,845	2,784	2,613
239	168	154	128	161	161
77.86%	77.37%	77.70%	76.00%	74.88%	75.03%
1,573	1,453	1,483	1,645	1,352	1,741
324	224	203	233	214	195
1,234	1,035	1,124	1,192	1,311	1,234
20,697	20,042	11,323	8,744	7,811	8,112
N/A	N/A	344	287	305	276
355,477	342,632	163,067	N/A	N/A	133,920
32,599	40,003	9,558	N/A	N/A	11,563
2,830	1,648	1,236	N/A	N/A	N/A
2,605	1,903	1,732	N/A	N/A	1,413
N/A	N/A	252	297	342	342
N/A	N/A	192	189	181	181
N/A	N/A	54	42	33	23
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
34	27	32	31	64	65
479	1020	405	246	191	466
36	34	24	27	27	18
-	-	3	1	-	-
144	21	17	13	15	0

UNION COUNTY, OHIO

**CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)**

Function	2010	2011	2012	2013
General government				
Legislative and executive				
Easements	N/A	N/A	N/A	N/A
Land & land improvements	1,584	1,584	1,584	1,584
Buildings	18,936	18,942	18,942	18,942
Equipment	1,898	1,872	2,080	1,936
Furniture & fixtures	296	296	302	371
Vehicles	134	134	117	153
Intangibles	N/A	N/A	N/A	N/A
Judicial				
Land & land improvements	20	20	20	20
Buildings	4,830	4,830	4,830	4,830
Equipment	571	644	901	665
Furniture & fixtures	174	186	186	186
Vehicles	N/A	N/A	N/A	N/A
Intangibles	N/A	N/A	N/A	N/A
Public safety				
Land & land improvements	440	437	437	437
Buildings	936	936	936	936
Equipment	1,235	1,380	1,413	1,314
Furniture & fixtures	66	66	66	66
Vehicles	1,368	1,471	1,617	1,645
Intangibles	N/A	N/A	N/A	N/A
Public works				
Easements	-	-	-	-
Land & land improvements	9	9	9	9
Buildings	15	42	42	69
Equipment	410	457	475	453
Furniture & fixtures	87	87	87	87
Vehicles	3,871	3,839	4,177	4,029
Infrastructure	53,371	53,371	63,182	63,547
Intangibles	N/A	N/A	N/A	N/A
Health				
Land & land improvements	355	355	355	355
Buildings	4,078	4,078	4,078	4,078
Equipment	439	397	438	442
Furniture & fixtures	104	104	104	122
Vehicles	49	29	29	47
Intangibles	N/A	N/A	N/A	N/A
Human Services				
Land & land improvements	31	31	31	31
Buildings	93	93	93	93
Equipment	152	163	169	75
Furniture & fixtures	214	214	217	217
Vehicles	302	293	496	363
Intangibles	N/A	N/A	N/A	N/A
Construction in progress	1,330	-	13	717
Sewer				
Land	29	29	29	29
Net depreciable assets	159	250	250	250
Building development				
Net depreciable assets	122	122	140	140
Memorial Hospital				
Net capital assets	40,183	40,980	48,504	70,254

Source: Union County Auditor

N/A: Information not available. Information will be presented in future CAFR's as it becomes available.

2014	2015	2016	2017	2018	2019
N/A	N/A	\$ -	\$ 12	\$ 12	\$ 11
1,584	1,584	1,826	1,091	1,558	1,085
20,324	20,391	25,614	14,256	14,244	12,914
2,076	2,193	2,264	332	362	1,308
393	393	887	576	485	423
332	332	562	256	159	343
N/A	N/A	N/A	242	250	240
20	20	20	20	11	20
4,843	4,843	4,843	2,731	2,623	2,622
913	1,051	868	184	143	104
179	191	196	23	18	10
N/A	N/A	N/A	N/A	8	2
N/A	N/A	N/A	78	71	230
437	437	437	436	299	435
936	936	936	497	475	452
1,542	1,654	1,419	133	53	57
66	66	58	3	1	1
1,144	1,276	1,458	-	3	-
N/A	N/A	N/A	105	113	72
-	-	-	-	80	110
9	9	9	7	5	6
69	69	69	36	35	34
487	526	290	-	-	-
87	87	87	-	-	-
5,130	5,320	5,772	744	900	1,471
70,369	73,128	74,428	75,512	75,512	77,723
N/A	N/A	N/A	13	10	7
355	355	316	316	64	316
4,263	4,301	4,153	965	1,237	1,138
502	505	463	29	15	5
124	124	124	10	7	5
23	23	23	109	103	98
N/A	N/A	N/A	9	5	5
31	31	31	2	-	3
93	93	102	6	5	3
241	245	244	83	107	146
214	214	233	57	72	61
595	634	645	-	-	238
N/A	N/A	N/A	4	3	2
254	3,395	507	392	282	3,686
29	29	29	29	29	29
250	250	5,693	5,866	5,744	5,662
199	233	80	63	56	40
70,254	89,152	42,013	42,546	55,875	85,569

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