



UNION COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2018

**UNION COUNTY
DECEMBER 31, 2018**

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UNION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

<u>FEDERAL GRANTOR/</u> <i>Pass Through Grantor</i> Program Title / Cluster Title	Pass Through Entity Identifying Number	Federal CFDA Number	Total Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
<u>SNAP Cluster</u>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1819-11-5814	10.561	\$ 190,007
TOTAL U.S. DEPARTMENT OF AGRICULTURE			190,007
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through the Ohio Development Services Agency</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-15-1CU-1	14.228	6,500
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-C-15-1CU-1	14.228	29,151
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-16-1CU-1	14.228	12,375
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-C-17-1CU-1	14.228	46,637
Total Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii			94,663
Home Investment Partnerships Program	B-C-17-1CU-2	14.239	64,781
Supportive Housing Program (Direct)	N/A	14.235	71,495
Shelter Plus Care (Direct)	N/A	14.238	27,769
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			258,708
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Bulletproof Vest Partnership Program (Direct)	N/A	16.607	5,569
<i>Passed Through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	2018-VOCA-109310234	16.575	132,502
Crime Victim Assistance	2018-VOCA-128424029	16.575	360
Crime Victim Assistance	2019-VOCA-132134812	16.575	41,894
Total Crime Victim Assistance			174,756
Criminal and Juvenile Justice and Mental Health Collaboration Program (Direct)	N/A	16.745	42,049
<i>Passed Through the Ohio Department of Public Safety / Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2017-JG-LLE-5907	16.738	4,604
Edward Byrne Memorial Justice Assistance Grant Program	2017-JG-A02-6008	16.738	9,275
Total Edward Byrne Memorial Justice Assistance Grant Program			13,879
Equitable Sharing Program (Direct)	N/A	16.922	40,726
TOTAL U.S. DEPARTMENT OF JUSTICE			276,979
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed through the Area 7 Workforce Development Board</i>			
<u>Employment Service Cluster</u>			
Employment Service/Wagner-Peyser Funded Activities	2016-7380-1 / 2018-7380-1	17.207	11,281
Trade Adjustment Assistance	2016-7380-1 / 2018-7380-1	17.245	2,096
<u>WIOA Cluster</u>			
WIOA Adult Program	2016-7380-1 / 2018-7380-1	17.258	171,611
WIOA Youth Activities	2016-7380-1 / 2018-7380-1	17.259	21,976
WIOA Dislocated Worker Formula Grants	2016-7380-1 / 2018-7380-1	17.278	21,719
Total WIOA Cluster			215,306
TOTAL U.S. DEPARTMENT OF LABOR			228,683
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program (Direct)	N/A	20.106	11,883
<i>Passed Through the Ohio Department of Transportation</i>			
<u>Highway Planning and Construction Cluster</u>			
Highway Planning and Construction	99905	20.205	36,877
Highway Planning and Construction	99910	20.205	684,377
Highway Planning and Construction	103460	20.205	6,456
Total Highway Planning and Construction Cluster			727,710
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			739,593
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through the Ohio Department of Education</i>			
<u>Special Education Cluster</u>			
Special Education Preschool Grants	N/A	84.173	33,300
TOTAL U.S. DEPARTMENT OF EDUCATION			33,300

UNION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)

FEDERAL GRANTOR/ <i>Pass Through Grantor</i> Program Title / Cluster Title	Pass Through Entity Identifying Number	Federal CFDA Number	Total Federal Expenditures
U. S. DEPARTMENT OF ELECTION ASSISTANCE COMMISSION			
<i>Passed Through the Ohio Secretary of State</i>			
2018 HAVA Election Security Grants	N/A	90.404	10,060
TOTAL U.S. DEPARTMENT OF ELECTION ASSISTANCE COMMISSION			10,060
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through the City of Columbus / Central Ohio Area Agency on Aging</i>			
<u>Aging Cluster</u>			
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	N/A	93.044	20,825
National Family Caregiver Support, Title III, Part E	N/A	93.052	45,485
Low-Income Home Energy Assistance	N/A	93.568	4,750
Drug-Free Communities Support Program Grants (Direct)	N/A	93.276	116,571
<i>Passed Through the Ohio Family and Children First</i>			
Promoting Safe and Stable Families	5AU-18-C0080 / 5AU-19-C0080	93.556	15,710
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
Promoting Safe and Stable Families	G-1819-11-5814	93.556	33,955
Total Promoting Safe and Stable Families Grants			49,665
<i>Passed Through the Ohio Family and Children First</i>			
Stephanie Tubbs Jones Child Welfare Services Program	5AU-18-C0080 / 5AU-19-C0080	93.645	1,942
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
Stephanie Tubbs Jones Child Welfare Services Program	G-1819-11-5814	93.645	42,171
Total Stephanie Tubbs Jones Child Welfare Services Program Grants			44,113
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
<u>TANF Cluster</u>			
Temporary Assistance for Needy Families	G-1819-11-5814	93.558	425,069
Child Support Enforcement	G-1819-11-5814	93.563	425,658
<u>CCDF Cluster</u>			
Child Care and Development Block Grant	G-1819-11-5814	93.575	37,024
Foster Care - Title IV-E	G-1819-11-5814	93.658	221,348
Adoption Assistance	G-1819-11-5814	93.659	164,929
Chafee Foster Care Independence Program	G-1819-11-5814	93.674	6,263
Children's Health Insurance Program	G-1819-11-5814	93.767	30,661
<u>Medicaid Cluster</u>			
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
Medical Assistance Program	G-1819-11-5814	93.778	413,172
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Medical Assistance Program	N/A	93.778	255,000
Total Medicaid Cluster			668,172
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	N/A	93.667	34,160
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>			
Social Services Block Grant	N/A	93.667	17,115
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
Social Services Block Grant	G-1819-11-5814	93.667	323,671
Total Social Services Block Grants			374,946
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>			
Block Grants for Community Mental Health Services	N/A	93.958	22,779
Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959	196,534
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			2,854,792
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through the Ohio Public Safety / Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	EMC-2017-EP-00006-S01	97.042	33,018
Emergency Management Performance Grants	EMC-2018-EP-00008-S01	97.042	39,111
Total Emergency Management Performance Grants			72,129
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			72,129
TOTAL FEDERAL AWARDS EXPENDITURES			\$ 4,664,251

The accompanying notes to this schedule are an integral part of this schedule.

UNION COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Union County (the County) under programs of the federal government for the year ended December 31, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D – MATCHING REQUIREMENTS

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

NOTE E – PRIOR YEAR PROGRAM EXPENDITURE ADJUSTMENTS

During the calendar year, the County Board of Developmental Disabilities received notice of a liability owed to the Ohio Department of Development Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$23,636. The liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

NOTE F – CORRECTION TO PRIOR YEAR SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The table below summarizes federal expenditures from the U.S. Department of Transportation for the Airport Improvement Program (CFDA #20.106) that were inadvertently omitted by the County from prior years' Schedules of Federal Awards. These expenditures are not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

Year	Federal Expenditures
2017	\$ 763

UNION COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

**NOTE F – CORRECTION TO PRIOR YEAR SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)**

The table below summarizes federal expenditures from the U.S. Department of Justice for the Sheriff's Office Equitable Sharing Program (CFDA #16.922) that were inadvertently omitted by the County from prior years' Schedules of Federal Awards and are immaterial to each schedule. These expenditures are not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

Year	Federal Expenditures
2017	\$ 4,897
2016	\$ 5,563
2015	\$ 28,600
2013	\$ 139,585
2012	\$ 188,553
2011	\$ 8,610
2010	\$ 1,600

OHIO AUDITOR OF STATE KEITH FABER



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

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, 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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 18, 2019, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our report refers to other auditors who audited the financial statements of the Memorial Hospital of Union County, a major fund, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Our report also refers to other auditors who audited the financial statements of U-Co Industries Inc., a discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. The financial statements of U-Co Industries Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Keith Faber
Auditor of State

Columbus, Ohio

June 18, 2019

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

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Union County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Union County's major federal programs for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on each Major Federal Program

In our opinion, Union County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Union County (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 18, 2019. Our opinion also explained that the County adopted *Government Accounting Standard No. 75* during the year. Our report refers to other auditors who audited the financial statements of the Memorial Hospital of Union County, a major fund, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Our report also refers to other auditors who audited the financial statements of U-Co Industries Inc., a discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

The financial statements of U-Co Industries Inc. were not audited in accordance with *Government Auditing Standards*. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

September 5, 2019

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UNION COUNTY
SCHEDULE OF FINDINGS
 2 CFR § 200.515
 DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

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

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

None

3. FINDINGS FOR FEDERAL AWARDS

None



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2018

Finding Number	Finding Summary	Status	Additional Information
2017-001	Finding for Recovery – A finding for recovery for public money illegally expended was issued against David Phillips in the amount of five dollars, in favor of the County's General Fund. This was fully repaid under audit.	Corrective Action Taken and Finding is Fully Corrected	
2017-002	Cash Management – Community Development Block Grant. During 2017, 8 of 32 (25%) of Community Development Block Grant (CDBG) drawdowns and 3 of 8 (37.5%) of Home Investment Partnership Program (Home) drawdowns were not expended to less than \$5,000 within 30 days of receipt (balances at 30 days ranged from \$5,950-\$30,640 and 35-186 days after receipt before balance was expended to less than \$5,000 for CDBG and \$5,061-\$52,863 and 61-126 days for Home).	Corrective Action Taken and Finding is Fully Corrected	

UNION COUNTY, OHIO



Comprehensive Annual Financial Report

**For Fiscal Year Ended December 31,
2018**

UNION COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018

PREPARED BY:

ANDREA L. WEAVER, COUNTY AUDITOR

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UNION COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018

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INTRODUCTORY SECTION

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June 18, 2019

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, 2018. 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, 2018. 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 complement 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, a Probate/Juvenile Court Judge, and a Municipal 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 agency 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 221,989 acres of its 277,760 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2018 decreased less than 1% from 2017.

Unemployment rates in Union County decreased at an average annual rate of 3.5% during 2018. This rate continues to remain below the overall state and national rates, which were 4.6% and 3.9% respectively for 2018.

During 2018, Union County issued 1312 residential permits for an estimated construction value of \$187 million. There were 313 commercial building permits issued at an estimated construction value of \$76 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 is set to begin 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 tenth 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, 2017. 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 2018 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, 2017

Christopher P. Morrill

Executive Director/CEO

UNION COUNTY, OHIO

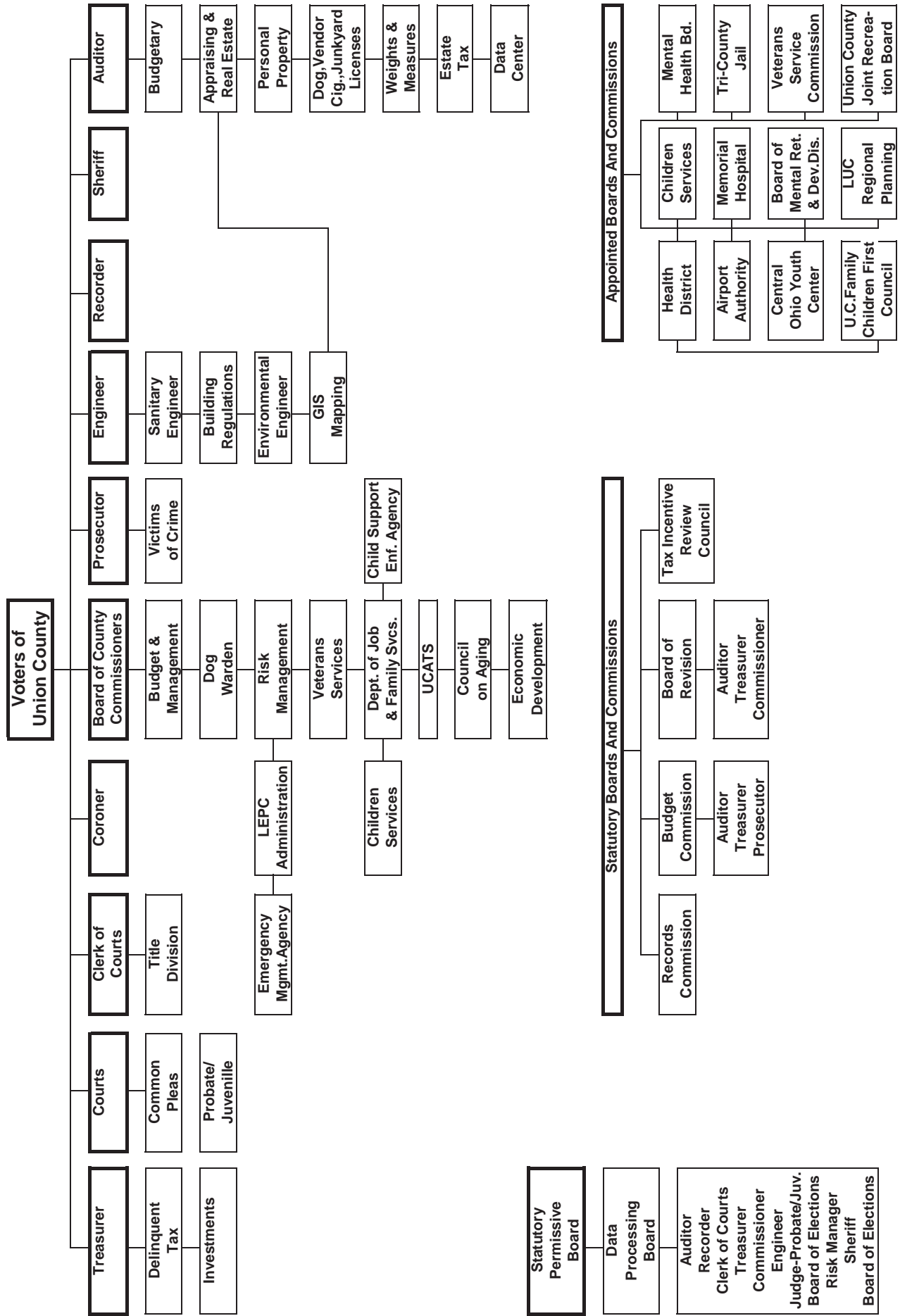
PRINCIPAL OFFICIALS

DECEMBER 31, 2018

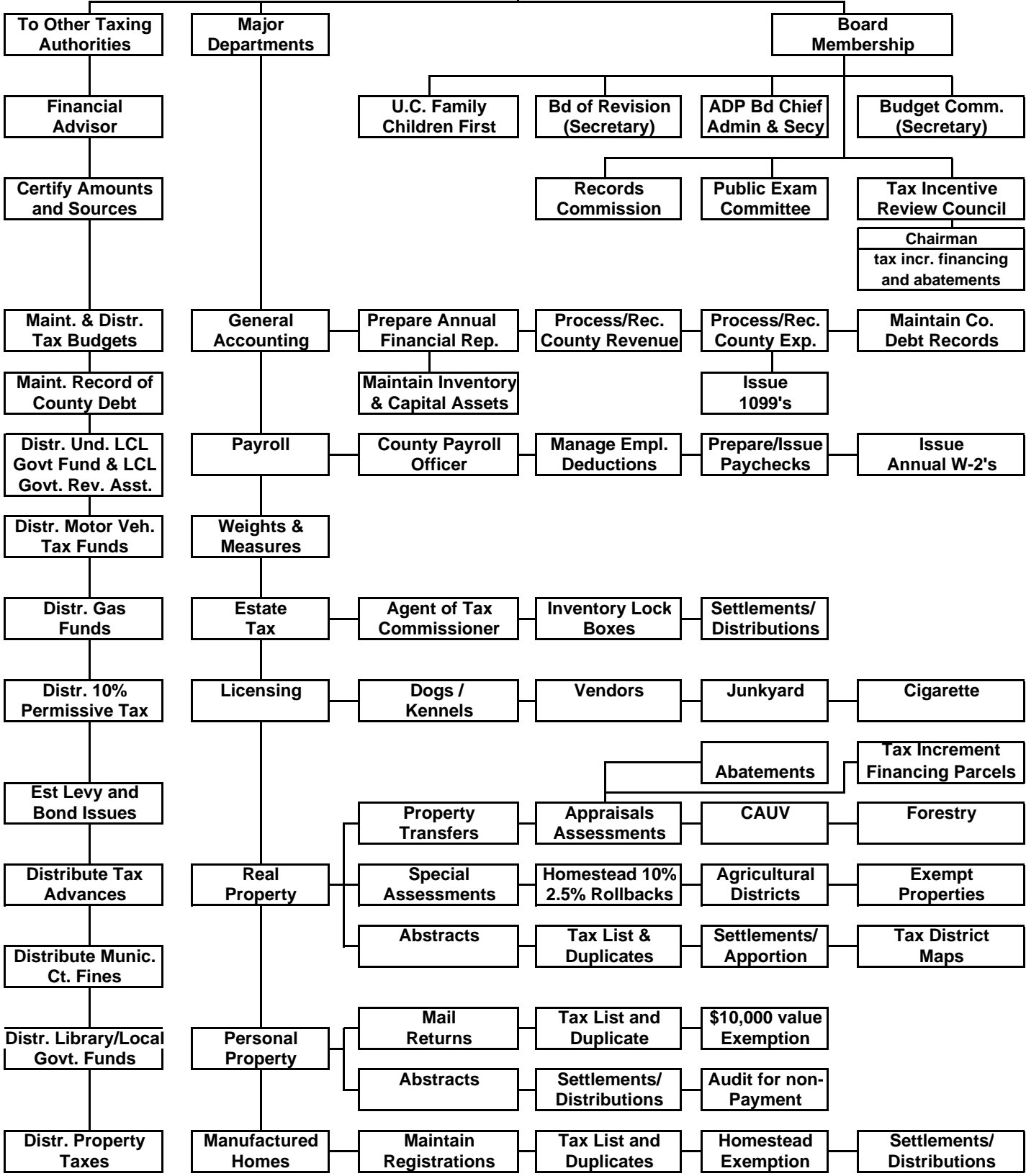
ELECTED OFFICIALS

Commissioner.....	Steve A. Stolte
Commissioner.....	Gary J. Lee
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



88 East Broad Street, 10th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
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, 2018, 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 the 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 report has been furnished to us, and our opinion, insofar as it relates to the amounts included for 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 report 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, 2018, 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 Development Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, *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.

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures 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 18, 2019, 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 18, 2019

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UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 (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, 2018. 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 2018 are as follows:

- The total net position of the County increased \$9,924,569. Net position of governmental activities decreased \$230,463, which represents a 0.21% decrease from 2017's restated net position. Net position of business-type activities increased \$10,155,032 or 16.28% from 2017's net position.
- General revenues accounted for \$35,765,843 or 57.64% of total governmental activities revenue. Program specific revenues accounted for \$26,283,480 or 42.36% of total governmental activities revenue.
- The County had \$62,279,786 in expenses related to governmental activities; \$26,283,480 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$35,765,843 were not adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$25,843,918 in 2018. The general fund had expenditures and other financing uses of \$24,934,813 in 2018. The net change in fund balance was an increase of \$915,640 or 11.21% from 2017 to 2018.
- The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$9,701,378 in 2018. The Board of DD fund had expenditures of \$10,332,213 in 2018. The net change in fund balance was a decrease of \$636,361 or 4.50% from 2017 to 2018.
- The sales tax debt fund had other financing sources of \$12,598,488 and expenditures of \$12,440,446 in 2018. The net change in fund was an increase of \$158,042 or 104.55% from 2017 to 2018.
- Net position for the business-type activities, which are made up of the sewer district, building and development and the Union County Memorial Hospital, increased in 2018 by \$10,155,032 or 16.28% from last year's restated net position.
- In the general fund, the actual revenues and other financing sources came in \$604,797 greater than the final budget and actual expenditures and other financing uses were \$2,337,166 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, the board of DD fund and the sales tax debt fund.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 (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 2018?" 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, Board of DD fund and sales tax debt 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 15.

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, 2018 (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. Agency funds are the County's only fiduciary fund type. The basic fiduciary fund financial statement can be found on page 34 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 35-104 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 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 106-120 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, 2018 (UNAUDITED)

The table below provides a summary of the County's net position at December 31, 2018 and 2017. The net position at December 31, 2017 has been restated as described in Note 3.

	Net Position					
	Governmental Activities 2018	Business-type Activities 2018	Restated		2018 Total	Restated 2017 Total
			Governmental Activities 2017	Business-type Activities 2017		
	<u>Assets</u>					
Current and other assets	\$ 83,464,658	\$ 150,163,112	\$ 75,931,336	\$ 114,627,175	\$ 233,627,770	\$ 190,558,511
Capital assets	<u>99,329,727</u>	<u>61,704,162</u>	<u>99,269,387</u>	<u>48,503,928</u>	<u>161,033,889</u>	<u>147,773,315</u>
Total assets	<u>182,794,385</u>	<u>211,867,274</u>	<u>175,200,723</u>	<u>163,131,103</u>	<u>394,661,659</u>	<u>338,331,826</u>
Deferred outflows	<u>7,230,118</u>	<u>13,636,344</u>	<u>13,670,571</u>	<u>23,800,843</u>	<u>20,866,462</u>	<u>37,471,414</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	52,215,567	124,750,558	62,335,835	110,881,761	176,966,125	173,217,596
Other liabilities	<u>7,259,080</u>	<u>15,885,442</u>	<u>3,105,468</u>	<u>13,149,167</u>	<u>23,144,522</u>	<u>16,254,635</u>
Total liabilities	<u>59,474,647</u>	<u>140,636,000</u>	<u>65,441,303</u>	<u>124,030,928</u>	<u>200,110,647</u>	<u>189,472,231</u>
Deferred inflows	<u>21,328,816</u>	<u>12,331,619</u>	<u>13,978,488</u>	<u>520,051</u>	<u>33,660,435</u>	<u>14,498,539</u>
<u>Net Position</u>						
Net investment in capital assets	89,432,271	26,134,945	88,279,476	25,114,047	115,567,216	113,393,523
Restricted	22,135,704	3,001,305	28,077,196	2,742,261	25,137,009	30,819,457
Unrestricted	<u>(2,346,935)</u>	<u>43,399,749</u>	<u>(6,905,169)</u>	<u>34,524,659</u>	<u>41,052,814</u>	<u>27,619,490</u>
Total net position	<u>\$ 109,221,040</u>	<u>\$ 72,535,999</u>	<u>\$ 109,451,503</u>	<u>\$ 62,380,967</u>	<u>\$ 181,757,039</u>	<u>\$ 171,832,470</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). 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.

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 or net OPEB liability. 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, 2018 (UNAUDITED)

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability 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 and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$122,768,569 to \$109,451,503 for governmental activities and \$89,406,164 to \$62,380,967 for business-type activities.

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2018, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$181,757,039. This amounts to \$109,221,040 in governmental activities and \$72,535,999 in business-type activities.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 (UNAUDITED)

Capital assets reported on the government-wide statements represent the largest portion of the County's assets. At year-end, capital assets represented 40.80% 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, 2018, was \$115,567,216. 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.

As of December 31, 2018, 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 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 decreased primarily due to lower 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, \$22,135,704 or 20.27%, 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 \$2,346,935.

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UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
(UNAUDITED)**

The table below shows the changes in net position for 2018 and 2017. The net position at December 31, 2017 has been restated as described in Note 3.

	Change in Net Position					
	Governmental	Business-type	Restated	Restated		
	Activities	Activities	Governmental	Business-type	2018	Restated
	2018	2018	Activities	Activities	Total	2017
			2017	2017		Total
Revenues						
Program revenues:						
Charges for services and sales	\$ 8,358,790	\$ 131,264,220	\$ 7,670,369	\$ 121,300,748	\$ 139,623,010	\$ 128,971,117
Operating grants and contributions	16,955,070	-	17,769,393	-	16,955,070	17,769,393
Capital grants and contributions	969,620	831,443	2,263,707	2,147,253	1,801,063	4,410,960
Total program revenues	26,283,480	132,095,663	27,703,469	123,448,001	158,379,143	151,151,470
General revenues:						
Property taxes	14,144,246	-	13,655,104	-	14,144,246	13,655,104
Sales tax	15,103,237	-	14,571,065	-	15,103,237	14,571,065
Hotel motel taxes	262,872	-	-	-	262,872	-
Payments in lieu of taxes	229,729	-	117,427	-	229,729	117,427
Unrestricted grants	4,181,731	252,073	4,121,824	502,352	4,433,804	4,624,176
Investment earnings	1,405,566	1,985,419	892,876	836,477	3,390,985	1,729,353
Miscellaneous	438,462	5,539,322	471,866	5,515,386	5,977,784	5,987,252
Total general revenues	35,765,843	7,776,814	33,830,162	6,854,215	43,542,657	40,684,377
Total revenues	62,049,323	139,872,477	61,533,631	130,302,216	201,921,800	191,835,847
Expenses						
Program expenses:						
General government						
Legislative and executive	13,737,904	-	13,649,877	-	13,737,904	13,649,877
Judicial	5,275,522	-	5,359,276	-	5,275,522	5,359,276
Public safety	9,857,114	-	9,696,051	-	9,857,114	9,696,051
Public works	9,560,687	-	13,323,260	-	9,560,687	13,323,260
Health	3,533,915	-	3,764,801	-	3,533,915	3,764,801
Human services	18,404,973	-	16,717,188	-	18,404,973	16,717,188
Economic development	684,259	-	654,627	-	684,259	654,627
Intergovernmental	499,598	-	483,004	-	499,598	483,004
Interest and fiscal charges	725,814	-	310,161	-	725,814	310,161
Memorial Hospital	-	127,625,202	-	122,135,192	127,625,202	122,135,192
Other:						
Sanitary sewer district	-	537,389	-	618,453	537,389	618,453
Building and development	-	1,554,854	-	1,200,562	1,554,854	1,200,562
Total expenses	62,279,786	129,717,445	63,958,245	123,954,207	191,997,231	187,912,452
Change in net position	(230,463)	10,155,032	(2,424,614)	6,348,009	9,924,569	3,923,395
Net position at beginning of year (restated)	109,451,503	62,380,967	N/A	N/A	171,832,470	N/A
Net position at end of year	\$ 109,221,040	\$ 72,535,999	\$ 109,451,503	\$ 62,380,967	\$ 181,757,039	\$ 171,832,470

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$712,198 computed under GASB 45. GASB 45 required recognizing OPEB expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$3,431,632.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 (UNAUDITED)

Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-Type Activities
Total 2018 program expenses under GASB 75	\$ 62,279,786	\$ 129,717,445
OPEB expense under GASB 75	(878,625)	(2,553,007)
2018 contractually required contributions	22,824	146,771
Adjusted 2018 program expenses	61,423,985	127,311,209
Total 2017 program expenses under GASB 45	63,958,245	123,954,207
Increase (decrease) in program expenses not related to OPEB	\$ (2,534,260)	\$ 3,357,002

Governmental Activities

Governmental net position decreased by \$230,463 in 2018 from 2017.

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 \$18,404,973 of expenses, or 29.55% of total governmental expenses of the County. These expenses were funded by \$424,731 in charges to users of services and \$5,824,335 in operating grants and contributions in 2018. 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 \$19,013,426 or 30.53% of total governmental expenses. General government expenses were covered by \$5,307,462 of direct charges to users and \$2,445,405 in operating grants and contributions in 2018. Public works accounted for \$9,560,687 or 15.35% of total governmental expenses. Public works decreased due to less costs related to road projects paid for by the County but not being owned by the County. Public works expenses were covered by \$1,569,692 in direct charges to users, \$5,615,081 in operating grants and contributions and \$969,620 in capital grants and contributions in 2018.

The state and federal government contributed to the County revenues of \$16,955,070 in operating grants and contributions and \$969,620 in capital grants and contributions. These revenues are restricted to a particular program or purpose.

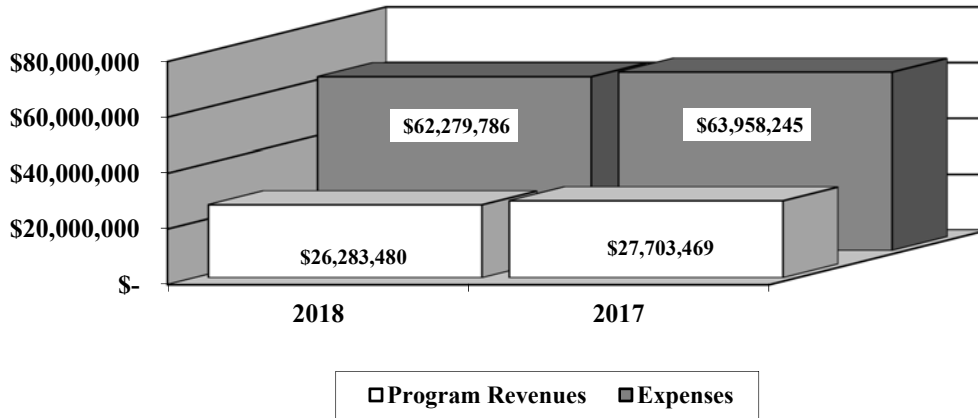
General revenues totaled \$35,765,843 and amounted to 57.64% of total revenues. These revenues primarily consist of property and sales tax revenue of \$29,247,483 or 81.77% of total general revenues in 2018. The other primary source of general revenues is grants and entitlements not restricted to specific programs, making up \$4,181,731, or 11.69% 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 2018 and 2017. 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.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
(UNAUDITED)

Governmental Activities - Program Revenues vs. Total Expenses



Governmental Activities

	Total Cost of Services 2018	Net Cost of Services 2018	Total Cost of Services 2017	Net Cost of Services 2017
Program expenses:				
General government				
Legislative and executive	\$ 13,737,904	\$ 7,439,077	\$ 13,649,877	\$ 7,069,307
Judicial	5,275,522	3,821,482	5,359,276	3,806,604
Public safety	9,857,114	8,491,795	9,696,051	8,317,387
Public works	9,560,687	1,406,294	13,323,260	5,122,096
Health	3,533,915	981,458	3,764,801	1,604,103
Human services	18,404,973	12,155,907	16,717,188	9,436,081
Economic development	684,259	474,881	654,627	106,033
Intergovernmental	499,598	499,598	483,004	483,004
Interest and fiscal charges	725,814	725,814	310,161	310,161
Total	<u>\$ 62,279,786</u>	<u>\$ 35,996,306</u>	<u>\$ 63,958,245</u>	<u>\$ 36,254,776</u>

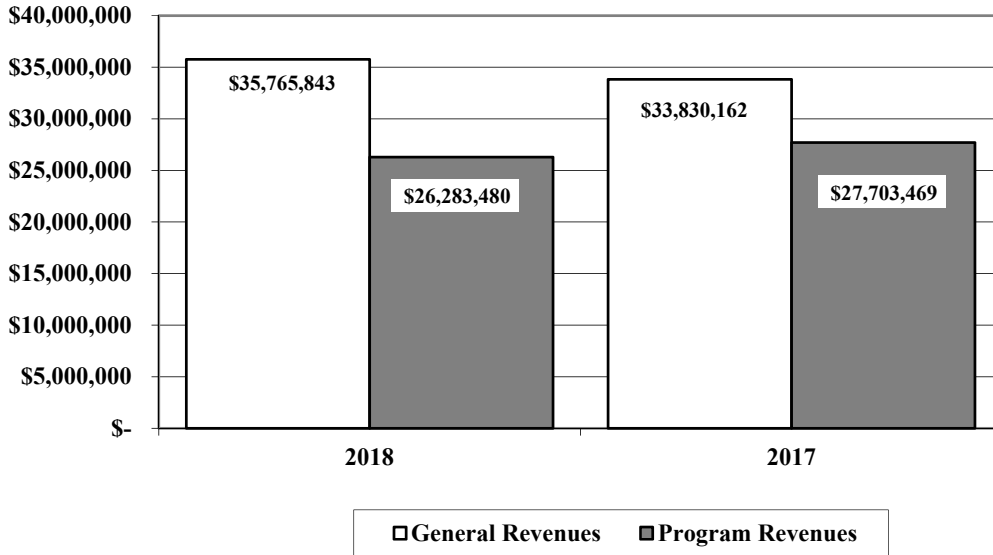
The dependence upon general revenues for governmental activities is apparent, with 57.80% of expenses supported through taxes and other general revenues during 2018.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
(UNAUDITED)

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

Governmental Activities - General and Program Revenues

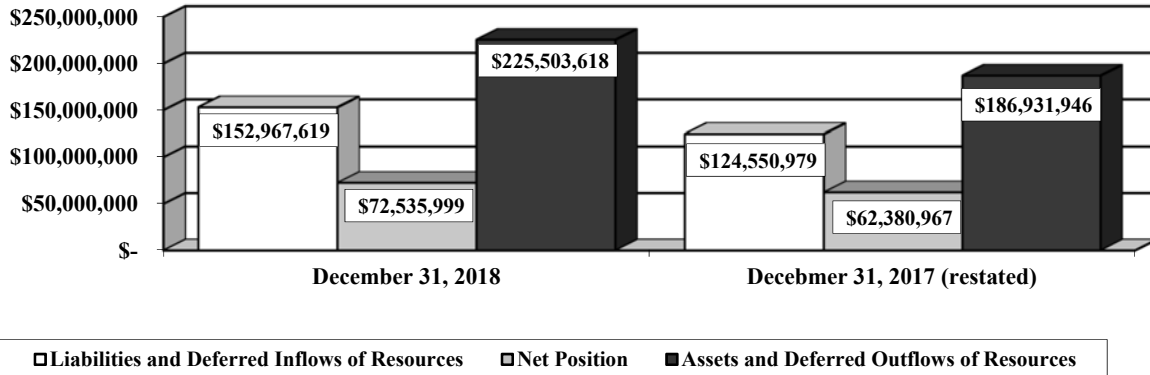


Business-Type Activities

The sanitary sewer district, building and development and Memorial Hospital are the County's enterprise funds. These operations had program revenues of \$132,095,663, general revenues of \$7,776,814 and expenses of \$129,717,445 for 2018. The net position of the enterprise funds increased \$10,155,032 or 16.28% during 2018.

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, 2017 and 2018. The net position at December 31, 2017 has been restated as described in Note 3.

Net Position in Business - Type Activities



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.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
(UNAUDITED)

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 \$54,412,283, which is \$3,139,952 more than last year's total of \$51,272,331. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2018 and 2017 for all major and non-major governmental funds.

	Fund Balances <u>12/31/18</u>	Fund Balances <u>12/31/17</u>	<u>Change</u>
Major funds:			
General	\$ 9,081,853	\$ 8,166,213	\$ 915,640
County Board of DD	13,509,262	14,145,623	(636,361)
Sales Tax Debt	309,202	151,160	158,042
Other nonmajor governmental funds	<u>31,511,966</u>	<u>28,809,335</u>	<u>2,702,631</u>
Total	<u>\$ 54,412,283</u>	<u>\$ 51,272,331</u>	<u>\$ 3,139,952</u>

General Fund

The County's general fund balance increased \$915,640.

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

	2018 <u>Amount</u>	2017 <u>Amount</u>	Percentage <u>Change</u>
Revenues			
Taxes	\$ 17,226,555	\$ 16,910,264	1.87 %
Charges for services	3,710,100	3,457,711	7.30 %
Licenses and permits	3,250	3,162	2.78 %
Fines and forfeitures	74,781	80,491	(7.09) %
Intergovernmental	2,791,762	2,607,809	7.05 %
Investment income	1,373,300	892,907	53.80 %
Other	<u>558,224</u>	<u>700,381</u>	<u>(20.30) %</u>
Total	<u>\$ 25,737,972</u>	<u>\$ 24,652,725</u>	<u>4.40 %</u>

Revenues of the general fund increased \$1,085,247 or 4.40%. Tax revenue represents 66.93% of all general fund revenue. Tax revenue increased 1.87% due mainly to an increase in property tax collections due to higher taxes levied during the year and an increase in sales tax collections. The County's sales tax showed increases primarily in motor vehicles tax payments and statewide master numbers. Charges for services increased 7.30% due mainly to increased conveyance fees and title fees. Intergovernmental revenues increased 7.05% due to Medicaid sales tax transition funding from the State. Investment income increased 53.80% due primarily to better rates earned on investments compared to the previous year. All other revenue remained comparable to 2017.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
(UNAUDITED)

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

	2018	2017	Percentage
	<u>Amount</u>	<u>Amount</u>	<u>Change</u>
<u>Expenditures</u>			
General government:			
Legislative and executive	\$ 7,212,941	\$ 7,039,688	2.46 %
Judicial	4,200,766	3,986,165	5.38 %
Public safety	6,969,065	6,572,775	6.03 %
Public works	267,260	277,684	(3.75) %
Health	367,079	311,026	18.02 %
Human services	1,945,078	2,022,457	(3.83) %
Economic development	172,000	172,000	- %
Intergovernmental	<u>499,598</u>	<u>483,004</u>	<u>3.44 %</u>
Total	<u>\$ 21,633,787</u>	<u>\$ 20,864,799</u>	<u>3.69 %</u>

Total expenditures increased \$768,988 or 3.69%. The most significant increases were in the areas of legislative and executive, judicial and public safety. Legislative and executive increased 2.46% due primarily to an increase in spending by human resources, the Prosecutor's office and the Treasurer. Judicial increased 5.38% due to an increase in costs associated with the common pleas and juvenile probate court. Public safety increased 6.03% due to an increase in spending in law enforcement, court services and community service. All other expenditures remained comparable to 2017.

County Board of DD

The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$9,701,378 and expenditures of \$10,332,213. The net changes in revenues and expenditures contributed to the Board of DD fund balance decrease of \$636,361 or 4.50% from 2017 to 2018. While expenditures remained relatively stable, intergovernmental revenues decreased from the previous year due to a decrease in grant support which cause a decrease in fund balance.

Sales Tax Debt

The Sales Tax Debt fund had \$12,598,488 in other financing sources and \$12,440,446 in expenditures. The large increase in other financing sources and expenditures was the result of the County issuing \$10,865,000 in sale tax revenue bonds to refund the bond anticipation notes that were previously outstanding.

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 \$24,470,620 were \$765,129 greater than original budgeted revenues and other financing sources of \$23,705,491. Actual revenues and other financing sources of \$25,075,417 exceeded final budgeted revenues and other financing sources by \$604,797.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 (UNAUDITED)

Final budgeted expenditures and other financing uses of \$27,294,316 were \$2,931,652 greater than original budgeted expenditures and other financing uses of \$24,362,664. Actual expenditures and financing uses of \$24,957,150 were \$2,337,166 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 2018, the County had \$161,033,889 (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, \$99,329,727 was reported in governmental activities and \$61,704,162 was reported in business-type activities. The following table shows December 31, 2018 balances compared to December 31, 2017:

Capital Assets at December 31 (Net of Depreciation)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Land	\$ 942,642	\$ 942,642	\$ 3,681,612	\$ 3,429,310	\$ 4,624,254	\$ 4,371,952
Construction in progress	282,179	392,194	16,429,509	1,982,070	16,711,688	2,374,264
Easements	91,573	11,759	-	-	91,573	11,759
Infrastructure	75,512,168	75,512,168	-	-	75,512,168	75,512,168
Land improvements	994,012	928,607	1,997,123	1,894,033	2,991,135	2,822,640
Buildings	18,618,668	18,491,869	29,967,993	31,330,115	48,586,661	49,821,984
Equipment	680,642	760,760	9,549,500	9,780,283	10,230,142	10,541,043
Furniture and fixtures	582,955	668,790	-	-	582,955	668,790
Vehicles	1,172,654	1,109,817	64,821	64,550	1,237,475	1,174,367
Water and sewer lines	-	-	9,696	17,984	9,696	17,984
Property under capital leases	-	-	-	-	-	-
Intangibles	452,234	450,781	3,908	5,583	456,142	456,364
Total	<u>\$ 99,329,727</u>	<u>\$ 99,269,387</u>	<u>\$ 61,704,162</u>	<u>\$ 48,503,928</u>	<u>\$ 161,033,889</u>	<u>\$ 147,773,315</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 76.02% 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 95.00% 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, 96.00% 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 \$9,695,077 for 2018. Actual expenditures for the year were \$7,605,469. For more information on the rating system and results, refer to required supplementary information beginning on pages 119-120 of this report.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 (UNAUDITED)

Debt Administration

At December 31, 2018 the County had \$40,015,000 in general obligation bonds, \$11,345,000 in sales tax revenue bonds, \$9,661,800 in Hospital Facilities Revenue Bonds and \$1,685,807 in other long term obligations. Of this total, \$2,042,244 is due within one year and \$60,665,363 is due in more than one year.

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

	Outstanding Debt, at Year End			
	Governmental Activities 2018	Business-Type Activities 2018	Governmental Activities 2017	Business-Type Activities 2017
Long-term obligations				
General obligation bonds:	\$ 1,530,000	\$ 38,485,000	\$ 2,090,000	\$ 11,230,000
Sales tax revenue bonds	11,345,000	-	1,015,000	-
Bond anticipation note	-	-	11,350,000	-
Hospital Facilities Revenue Bonds	-	9,661,800	-	9,899,497
Other long-term obligations	<u>663,950</u>	<u>1,021,857</u>	<u>701,890</u>	<u>1,047,491</u>
Total	<u>\$ 13,538,950</u>	<u>\$ 49,168,657</u>	<u>\$ 15,156,890</u>	<u>\$ 22,176,988</u>

The County's voted legal debt margin was \$42,472,569 at December 31, 2018 and the unvoted legal debt margin was \$16,671,027 at December 31, 2018. 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 3.5% for 2018, a decrease from the 3.7% average rate in 2017. This compares favorably to the State rate of 4.6% and to the national rate of 3.9%. Union County's strong industrial segment allows the County to enjoy the eighth lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 79.92% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$4.96 billion for 2018.

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/>.

BASIC
FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2018

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 54,710,725	\$ 5,080,073	\$ 59,790,798
Cash and cash equivalents in segregated accounts	916,081	30,840,625	31,756,706
Short-term Investments in segregated accounts	-	18,137,698	18,137,698
Receivables (net of allowance for uncollectibles):			
Sales taxes	3,807,034	-	3,807,034
Real estate and other taxes	14,640,291	-	14,640,291
Payments in lieu of taxes	281,700	-	281,700
Accounts	1,147,904	15,244,722	16,392,626
Accrued interest	121,082	-	121,082
Due from other governments	4,612,966	-	4,612,966
Special assessments	267,665	-	267,665
Contributions	-	749,392	749,392
Due from external parties	-	32,643	32,643
Prepayments	2,007,247	2,238,937	4,246,184
Materials and supplies inventory	602,139	837,691	1,439,830
Estimated third-party settlements	-	611,965	611,965
Net pension assets	216,824	680,491	897,315
Net OPEB assets	133,000	-	133,000
Other hospital assets	-	1,415,770	1,415,770
Assets limited as to use - cash and cash equivalents	-	476,390	476,390
Assets limited as to use - other investments	-	18,901,985	18,901,985
Long-term investments in segregated accounts	-	54,914,730	54,914,730
Capital assets:			
Non-depreciable capital assets	76,828,562	20,111,121	96,939,683
Depreciable capital assets, net	22,501,165	41,593,041	64,094,206
Total capital assets, net	99,329,727	61,704,162	161,033,889
Total assets	182,794,385	211,867,274	394,661,659
Deferred outflows of resources:			
Unamortized deferred charges on debt refunding	19,906	-	19,906
Pension	6,117,850	11,286,603	17,404,453
OPEB	1,092,362	2,349,741	3,442,103
Total deferred outflows of resources	7,230,118	13,636,344	20,866,462
Liabilities:			
Accounts payable	1,280,955	6,215,336	7,496,291
Contracts payable	42,602	-	42,602
Accrued wages and benefits	847,762	7,464,621	8,312,383
Due to other governments	509,385	23,461	532,846
Accrued interest payable	73,591	15,236	88,827
Due to external parties	4,785	81,055	85,840
Estimated third-party settlements	-	665,000	665,000
Other hospital liabilities	-	1,420,733	1,420,733
Notes payable	4,500,000	-	4,500,000
Long-term liabilities:			
Due within one year	2,458,924	1,396,556	3,855,480
Due in more than one year:			
Net pension liability	21,934,355	41,601,367	63,535,722
Net OPEB liability	13,843,481	29,547,614	43,391,095
Other amounts due in more than one year	13,978,807	52,205,021	66,183,828
Total liabilities	59,474,647	140,636,000	200,110,647
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	14,267,666	-	14,267,666
Payments in lieu of taxes levied for the next fiscal year	281,700	-	281,700
Pension	5,315,702	10,122,016	15,437,718
OPEB	1,463,748	2,209,603	3,673,351
Total deferred inflows of resources	21,328,816	12,331,619	33,660,435
Net position:			
Net investment in capital assets	89,432,271	26,134,945	115,567,216
Restricted for:			
Capital projects	4,188,356	2,329,345	6,517,701
Debt service	235,611	-	235,611
Public works projects	3,180,719	-	3,180,719
Public safety programs	2,173,808	-	2,173,808
Human services programs	9,485,767	-	9,485,767
Health programs	1,101,713	-	1,101,713
Legislative and executive programs	739,066	-	739,066
Judicial programs	1,030,664	-	1,030,664
Hospital pensions	-	671,960	671,960
Unrestricted (deficit)	(2,346,935)	43,399,749	41,052,814
Total net position	\$ 109,221,040	\$ 72,535,999	\$ 181,757,039

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units	
UCO Industries	Airport Authority
\$ -	\$ 496,845
1,616,112	-
259,922	-
-	-
-	-
-	-
933,217	758
-	-
-	-
-	-
-	-
50,422	1,145
371,220	-
-	-
-	64
-	-
-	-
-	-
-	-
224,400	1,245,220
3,524,348	1,226,119
<u>3,748,748</u>	<u>2,471,339</u>
<u>6,979,641</u>	<u>2,970,151</u>
-	-
-	1,674
-	309
-	<u>1,983</u>
832,349	4,594
-	-
176,161	248
-	822
-	-
-	-
-	-
-	-
14,847	-
-	4,103
-	5,962
-	-
<u>1,023,357</u>	<u>15,729</u>
-	-
-	-
-	1,914
-	649
-	<u>2,563</u>
3,748,748	2,471,339
-	-
-	-
-	-
-	-
-	-
-	-
-	-
2,207,536	482,503
<u>\$ 5,956,284</u>	<u>\$ 2,953,842</u>

UNION COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
Current:				
General government:				
Legislative and executive.	\$ 13,737,904	\$ 3,935,886	\$ 2,362,941	\$ -
Judicial	5,275,522	1,371,576	82,464	-
Public safety.	9,857,114	704,204	661,115	-
Public works	9,560,687	1,569,692	5,615,081	969,620
Health.	3,533,915	220,701	2,331,756	-
Human services	18,404,973	424,731	5,824,335	-
Economic development	684,259	132,000	77,378	-
Intergovernmental	499,598	-	-	-
Interest and fiscal charges	725,814	-	-	-
Total governmental activities	<u>62,279,786</u>	<u>8,358,790</u>	<u>16,955,070</u>	<u>969,620</u>
Business-type activities:				
Memorial Hospital.	127,625,202	129,079,089	-	484,813
Other business-type activities:				
Sanitary sewer district	537,389	421,172	-	3,005
Building and development	1,554,854	1,763,959	-	343,625
Total business-type activities.	<u>129,717,445</u>	<u>131,264,220</u>	<u>-</u>	<u>831,443</u>
Total primary government.	<u>\$ 191,997,231</u>	<u>\$ 139,623,010</u>	<u>\$ 16,955,070</u>	<u>\$ 1,801,063</u>
Component units:				
UCO Industries	\$ 9,343,993	\$ 9,482,937	\$ -	\$ -
Airport Authority.	335,611	197,145	43,426	-
Total component units	<u>\$ 9,679,604</u>	<u>\$ 9,680,082</u>	<u>\$ 43,426</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
\$ (7,439,077)	\$ -	\$ (7,439,077)	\$ -	\$ -
(3,821,482)	-	(3,821,482)	-	-
(8,491,795)	-	(8,491,795)	-	-
(1,406,294)	-	(1,406,294)	-	-
(981,458)	-	(981,458)	-	-
(12,155,907)	-	(12,155,907)	-	-
(474,881)	-	(474,881)	-	-
(499,598)	-	(499,598)	-	-
(725,814)	-	(725,814)	-	-
(35,996,306)	-	(35,996,306)	-	-
-	1,938,700	1,938,700	-	-
-	(113,212)	(113,212)	-	-
-	552,730	552,730	-	-
-	2,378,218	2,378,218	-	-
(35,996,306)	2,378,218	(33,618,088)	-	-
-	-	-	138,944	-
-	-	-	-	(95,040)
-	-	-	138,944	(95,040)
5,246,241	-	5,246,241	-	-
6,791,262	-	6,791,262	-	-
1,447,578	-	1,447,578	-	-
659,165	-	659,165	-	-
12,083,065	-	12,083,065	-	-
1,510,089	-	1,510,089	-	-
1,510,083	-	1,510,083	-	-
262,872	-	262,872	-	-
229,729	-	229,729	-	-
4,181,731	252,073	4,433,804	-	-
1,405,566	1,985,419	3,390,985	8,452	689
438,462	5,539,322	5,977,784	-	13,513
35,765,843	7,776,814	43,542,657	8,452	14,202
(230,463)	10,155,032	9,924,569	147,396	(80,838)
109,451,503	62,380,967	171,832,470	5,808,888	3,034,680
\$ 109,221,040	\$ 72,535,999	\$ 181,757,039	\$ 5,956,284	\$ 2,953,842

UNION COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	<u>General</u>	<u>County Board of DD</u>	<u>Sales Tax Debt</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:					
Equity in pooled cash and cash equivalents	\$ 8,085,397	\$ 12,191,530	\$ 115,273	\$ 34,318,525	\$ 54,710,725
Cash and cash equivalents in segregated accounts	193,171	-	193,929	528,981	916,081
Receivables (net of allowance for uncollectibles):					
Sales taxes	3,045,728	-	-	761,306	3,807,034
Real estate and other taxes	5,491,140	6,862,781	-	2,286,370	14,640,291
Payments in lieu of taxes	-	-	-	281,700	281,700
Accounts	220,895	-	-	927,009	1,147,904
Accrued interest	121,082	-	-	-	121,082
Due from other governments	1,035,113	450,743	-	3,127,110	4,612,966
Special assessments	-	-	-	267,665	267,665
Interfund loans receivable	-	-	-	276,330	276,330
Due from other funds	54,983	-	-	381,721	436,704
Prepayments	204,822	1,710,415	-	92,010	2,007,247
Materials and supplies inventory	117,042	12,643	-	472,454	602,139
Total assets	<u>\$ 18,569,373</u>	<u>\$ 21,228,112</u>	<u>\$ 309,202</u>	<u>\$ 43,721,181</u>	<u>\$ 83,827,868</u>
Liabilities:					
Accounts payable	\$ 172,410	\$ 176,392	\$ -	\$ 932,153	\$ 1,280,955
Contracts payable	-	-	-	42,602	42,602
Accrued wages and benefits payable	405,067	181,630	-	261,065	847,762
Due to other governments	319,391	82,469	-	107,525	509,385
Interfund loans payable	-	-	-	276,330	276,330
Due to other funds	54,740	260	-	381,704	436,704
Due to external parties	-	-	-	4,785	4,785
Notes payable	-	-	-	4,500,000	4,500,000
Total liabilities	<u>951,608</u>	<u>440,751</u>	<u>-</u>	<u>6,506,164</u>	<u>7,898,523</u>
Deferred inflows of resources:					
Property taxes levied for the next fiscal year	5,369,015	6,714,192	-	2,184,459	14,267,666
Delinquent property tax revenue not available	122,125	148,589	-	56,571	327,285
Accrued interest not available	76,216	-	-	-	76,216
Sales tax revenue not available	2,056,026	-	-	513,931	2,569,957
Special assessments revenue not available	-	-	-	267,665	267,665
Other nonexchange transactions	694,742	373,250	-	1,988,839	3,056,831
Unavailable grant revenue	64,570	42,068	-	339,198	445,836
Payments in lieu of taxes levied for the next fiscal year	-	-	-	281,700	281,700
Miscellaneous revenue not available	153,218	-	-	70,688	223,906
Total deferred inflows of resources	<u>8,535,912</u>	<u>7,278,099</u>	<u>-</u>	<u>5,703,051</u>	<u>21,517,062</u>
Fund balances:					
Nonspendable	431,378	1,723,058	-	564,464	2,718,900
Restricted	-	11,786,204	309,202	20,517,822	32,613,228
Committed	237,509	-	-	4,490,292	4,727,801
Assigned	392,787	-	-	5,981,500	6,374,287
Unassigned (deficit)	8,020,179	-	-	(42,112)	7,978,067
Total fund balances	<u>9,081,853</u>	<u>13,509,262</u>	<u>309,202</u>	<u>31,511,966</u>	<u>54,412,283</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 18,569,373</u>	<u>\$ 21,228,112</u>	<u>\$ 309,202</u>	<u>\$ 43,721,181</u>	<u>\$ 83,827,868</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, 2018

Total governmental fund balances		\$	54,412,283
<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.			99,329,727
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	2,569,957	
Real and other taxes receivable		372,625	
Accounts receivable		177,753	
Intergovernmental receivable		3,503,480	
Special assessments receivable		267,665	
Accrued interest receivable		76,216	
Total		6,967,696	6,967,696
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.			(73,591)
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		(1,530,000)	
Sales tax revenue bonds payable		(11,345,000)	
OPWC loans payable		(663,950)	
Compensated absences		(2,112,410)	
Total		(15,651,360)	(15,651,360)
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		6,117,850	
Deferred inflows of resources - pension		(5,315,702)	
Net pension asset		216,824	
Net pension liability		(21,934,355)	
Total		(20,915,383)	(20,915,383)
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		1,092,362	
Deferred inflows of resources - OPEB		(1,463,748)	
Net OPEB asset		133,000	
Net OPEB liability		(13,843,481)	
Total		(14,081,867)	(14,081,867)
Unamortized premiums are amortized over the life of the bonds on the statement of net position.			(786,371)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.			19,906
Net position of governmental activities		\$	109,221,040

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, 2018

	General	County Board of DD	Sales Tax Debt	Other Governmental Funds	Total Governmental Funds
Revenues:					
From local sources:					
Property and other local taxes	\$ 5,233,338	\$ 6,777,366	\$ -	\$ 2,301,489	\$ 14,312,193
Sales taxes	11,993,217	-	-	2,997,698	14,990,915
Charges for services	3,710,100	-	-	3,563,005	7,273,105
Licenses and permits	3,250	-	-	166,720	169,970
Fines and forfeitures	74,781	-	-	177,009	251,790
Intergovernmental	2,791,762	2,778,705	-	16,385,287	21,955,754
Special assessments	-	-	-	309,382	309,382
Investment income	1,373,300	-	-	61,490	1,434,790
Rental income	395,692	-	-	58,615	454,307
Contributions and donations	-	9,200	-	23,319	32,519
Payment in lieu of taxes	-	-	-	229,729	229,729
Other	162,532	136,107	-	1,280,509	1,579,148
Total revenues	25,737,972	9,701,378	-	27,554,252	62,993,602
Expenditures:					
Current:					
General government:					
Legislative and executive	7,212,941	-	-	4,053,634	11,266,575
Judicial	4,200,766	-	-	458,385	4,659,151
Public safety	6,969,065	-	-	1,860,149	8,829,214
Public works	267,260	-	-	7,122,736	7,389,996
Health	367,079	-	-	3,261,363	3,628,442
Human services	1,945,078	10,332,213	-	5,227,704	17,504,995
Economic development	172,000	-	-	490,646	662,646
Intergovernmental	499,598	-	-	-	499,598
Capital outlay	-	-	-	3,760,346	3,760,346
Debt service:					
Principal retirement	-	-	11,885,000	597,940	12,482,940
Interest and fiscal charges	-	-	300,626	221,729	522,355
Bond/note issuance costs	-	-	254,820	21,694	276,514
Total expenditures	21,633,787	10,332,213	12,440,446	27,076,326	71,482,772
Excess (deficiency) of revenues over (under) expenditures	4,104,185	(630,835)	(12,440,446)	477,926	(8,489,170)
Other financing sources (uses):					
Issuance of bonds	-	-	10,865,000	-	10,865,000
Sale of capital assets	30,946	-	-	-	30,946
Transfers in	75,000	-	985,017	3,132,686	4,192,703
Transfers out	(3,301,026)	-	-	(891,677)	(4,192,703)
Premium on bond issuance	-	-	748,471	-	748,471
Premium on note issuance	-	-	-	26,415	26,415
Total other financing sources (uses)	(3,195,080)	-	12,598,488	2,267,424	11,670,832
Net change in fund balances	909,105	(630,835)	158,042	2,745,350	3,181,662
Fund balances at beginning of year	8,166,213	14,145,623	151,160	28,809,335	51,272,331
Change in inventory balance	6,535	(5,526)	-	(42,719)	(41,710)
Fund balances at end of year	\$ 9,081,853	\$ 13,509,262	\$ 309,202	\$ 31,511,966	\$ 54,412,283

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, 2018

Net change in fund balances - total governmental funds	\$	3,181,662
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
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	\$ 2,920,355	
Current year depreciation	(2,860,015)	
Total		60,340
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.		
		(41,710)
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	94,925	
Sales tax	112,322	
Intergovernmental revenues	(1,029,129)	
Special assessments	(80,193)	
Charges for services	(19,671)	
Interest income	27,705	
Rental income	100	
Other revenues	(50,338)	
Total		(944,279)
Proceeds of bonds and 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.		
Sales tax bonds	(10,865,000)	
Premiums	(774,886)	
Total		(11,639,886)
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.		
		12,482,940
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	37,443	
Amortization of deferred amounts on refunding	(8,469)	
Amortization of bond premiums	44,081	
Total		73,055
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		2,729,312
OPEB		22,824
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		(5,202,920)
OPEB		(787,625)
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.		
		(164,176)
Change in net position of governmental activities	\$	(230,463)

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, 2018

	<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	\$ 5,219,015	\$ 5,219,015	\$ 5,327,125	\$ 108,110
Sales tax	11,816,888	12,582,017	11,887,811	(694,206)
Charges for services	2,723,479	2,723,479	2,900,247	176,768
Licenses and permits	2,125	2,125	3,250	1,125
Fines and forfeitures	67,600	67,600	73,707	6,107
Intergovernmental	2,524,410	2,512,298	2,714,965	202,667
Investment income	598,050	598,050	1,344,969	746,919
Rental income	362,500	362,500	398,524	36,024
Other	105,781	117,893	168,873	50,980
Total revenues	<u>23,419,848</u>	<u>24,184,977</u>	<u>24,819,471</u>	<u>634,494</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	9,545,165	9,393,533	7,723,985	1,669,548
Judicial	3,895,614	3,979,839	3,691,721	288,118
Public safety	7,117,972	7,183,231	6,978,277	204,954
Public works	304,216	304,216	268,741	35,475
Health	416,943	417,443	392,079	25,364
Human services	2,195,916	2,195,916	2,079,209	116,707
Economic development	172,000	172,000	172,000	-
Intergovernmental	497,950	499,598	499,598	-
Total expenditures	<u>24,145,776</u>	<u>24,145,776</u>	<u>21,805,610</u>	<u>2,340,166</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(725,928)</u>	<u>39,201</u>	<u>3,013,861</u>	<u>2,974,660</u>
Other financing sources (uses):				
Sale of capital assets	20,000	20,000	30,946	10,946
Transfers in	265,643	265,643	225,000	(40,643)
Transfers out	<u>(216,888)</u>	<u>(3,148,540)</u>	<u>(3,151,540)</u>	<u>(3,000)</u>
Total other financing sources (uses)	<u>68,755</u>	<u>(2,862,897)</u>	<u>(2,895,594)</u>	<u>(32,697)</u>
Net change in fund balances	(657,173)	(2,823,696)	118,267	2,941,963
Fund balances at beginning of year	2,979,667	2,979,667	2,979,667	-
Prior year encumbrances appropriated	657,173	657,173	657,173	-
Fund balance at end of year	<u>\$ 2,979,667</u>	<u>\$ 813,144</u>	<u>\$ 3,755,107</u>	<u>\$ 2,941,963</u>

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property and other local taxes..	\$ 6,074,855	\$ 6,074,855	\$ 6,885,608	\$ 810,753
Intergovernmental	2,729,945	2,729,945	2,852,513	122,568
Contributions and donations	-	-	9,200	9,200
Other	75,000	75,000	136,107	61,107
Total revenues.	<u>8,879,800</u>	<u>8,879,800</u>	<u>9,883,428</u>	<u>1,003,628</u>
Expenditures:				
Current:				
Human services	12,344,278	12,377,654	10,834,321	1,543,333
Total expenditures.	<u>12,344,278</u>	<u>12,377,654</u>	<u>10,834,321</u>	<u>1,543,333</u>
Excess of expenditures over revenues	<u>(3,464,478)</u>	<u>(3,497,854)</u>	<u>(950,893)</u>	<u>2,546,961</u>
Other financing uses:				
Transfers out.	(215,464)	(184,464)	-	184,464
Total other financing uses.	<u>(215,464)</u>	<u>(184,464)</u>	<u>-</u>	<u>184,464</u>
Net change in fund balances	(3,679,942)	(3,682,318)	(950,893)	2,731,425
Fund balances at beginning of year	12,694,032	12,694,032	12,694,032	-
Prior year encumbrances appropriated	166,370	166,370	166,370	-
Fund balance at end of year	<u>\$ 9,180,460</u>	<u>\$ 9,178,084</u>	<u>\$ 11,909,509</u>	<u>\$ 2,731,425</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2018

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents	\$ -	\$ 5,080,073	\$ 5,080,073
Cash and cash equivalents in segregated accounts	30,840,625	-	30,840,625
Short-term investments in segregated accounts	18,137,698	-	18,137,698
Receivables (net of allowance for uncollectibles):			
Accounts	15,235,233	9,489	15,244,722
Contributions	749,392	-	749,392
Due from external parties	-	32,643	32,643
Assets limited as to use - cash and cash equivalents	476,390	-	476,390
Assets limited as to use - other investments	18,901,985	-	18,901,985
Prepayments	2,236,918	2,019	2,238,937
Estimated third-party settlements	611,965	-	611,965
Materials and supplies inventory	837,691	-	837,691
Total current assets	<u>88,027,897</u>	<u>5,124,224</u>	<u>93,152,121</u>
Noncurrent assets:			
Net pension assets	671,960	8,531	680,491
Long-term investments in segregated accounts	54,914,730	-	54,914,730
Other assets:			
Long-term pledges receivable, net	1,205,770	-	1,205,770
Other assets	210,000	-	210,000
Capital assets:			
Non-depreciable capital assets	20,082,580	28,541	20,111,121
Depreciable capital assets, net	35,792,534	5,800,507	41,593,041
Total capital assets	<u>55,875,114</u>	<u>5,829,048</u>	<u>61,704,162</u>
Total noncurrent assets	<u>112,877,574</u>	<u>5,837,579</u>	<u>118,715,153</u>
Total assets	<u>200,905,471</u>	<u>10,961,803</u>	<u>211,867,274</u>
Deferred outflows of resources:			
Pension	11,003,119	283,484	11,286,603
OPEB	2,280,186	69,555	2,349,741
Total deferred outflows of resources	<u>13,283,305</u>	<u>353,039</u>	<u>13,636,344</u>
Liabilities:			
Current liabilities:			
Accounts payable	6,197,756	17,580	6,215,336
Accrued wages and benefits payable	7,426,585	38,036	7,464,621
Accrued interest payable	-	15,236	15,236
Due to other governments	-	23,461	23,461
Due to external parties	-	81,055	81,055
Estimated third-party settlements	665,000	-	665,000
Other hospital liabilities	1,420,733	-	1,420,733
Current portion of compensated absences payable	-	92,587	92,587
Current portion of revenue bonds payable	-	9,398	9,398
Current portion of OPWC loans payable	-	16,532	16,532
Current portion of general obligation bonds payable	1,278,039	-	1,278,039
Total current liabilities	<u>16,988,113</u>	<u>293,885</u>	<u>17,281,998</u>
Long-term liabilities:			
Compensated absences payable	1,125,205	21,812	1,147,017
Revenue bonds payable	-	615,684	615,684
OPWC loans payable	-	380,243	380,243
General obligation bonds payable	50,062,077	-	50,062,077
Net pension liability	40,809,981	791,386	41,601,367
Net OPEB liability	29,002,921	544,693	29,547,614
Total long-term liabilities	<u>121,000,184</u>	<u>2,353,818</u>	<u>123,354,002</u>
Total liabilities	<u>137,988,297</u>	<u>2,647,703</u>	<u>140,636,000</u>
Deferred inflows of resources:			
Pension	9,906,721	215,295	10,122,016
OPEB	2,160,524	49,079	2,209,603
Total deferred inflows of resources	<u>12,067,245</u>	<u>264,374</u>	<u>12,331,619</u>
Net position:			
Net investment in capital assets	21,327,754	4,807,191	26,134,945
Restricted for:			
Capital improvements	2,329,345	-	2,329,345
Pensions	671,960	-	671,960
Unrestricted	39,804,175	3,595,574	43,399,749
Total net position	<u>\$ 64,133,234</u>	<u>\$ 8,402,765</u>	<u>\$ 72,535,999</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, 2018

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Operating revenues:			
Charges for services	\$ -	\$ 2,038,880	\$ 2,038,880
License and permits	-	99,462	99,462
Net patient services	129,079,089	-	129,079,089
Special assessments	-	46,789	46,789
Other operating revenues.	5,538,794	528	5,539,322
Total operating revenues	<u>134,617,883</u>	<u>2,185,659</u>	<u>136,803,542</u>
Operating expenses:			
Personal services.	74,529,249	1,205,021	75,734,270
Contract services.	24,196,759	630,404	24,827,163
Materials and supplies	13,544,190	47,455	13,591,645
Depreciation	4,997,621	160,423	5,158,044
Other	9,763,264	26,754	9,790,018
Total operating expenses	<u>127,031,083</u>	<u>2,070,057</u>	<u>129,101,140</u>
Operating income	<u>7,586,800</u>	<u>115,602</u>	<u>7,702,402</u>
Nonoperating revenues (expenses):			
Interest revenue	1,956,553	28,866	1,985,419
Interest expense and fiscal charges	(420,020)	(22,186)	(442,206)
Loss on sale of capital assets	(174,099)	-	(174,099)
Noncapital grants and gifts	252,073	-	252,073
Total nonoperating revenues (expenses)	<u>1,614,507</u>	<u>6,680</u>	<u>1,621,187</u>
Income before capital contributions	9,201,307	122,282	9,323,589
Capital contributions	<u>484,813</u>	<u>346,630</u>	<u>831,443</u>
Change in net position	9,686,120	468,912	10,155,032
Net position at beginning of year (restated)	<u>54,447,114</u>	<u>7,933,853</u>	<u>62,380,967</u>
Net position at end of year.	<u>\$ 64,133,234</u>	<u>\$ 8,402,765</u>	<u>\$ 72,535,999</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Cash flows from operating activities:			
Cash received from sales/service charges	\$ 125,993,133	\$ 2,043,032	\$ 128,036,165
Cash received from license and permits	-	85,735	85,735
Cash received from special assessments	-	46,789	46,789
Cash received from other operating revenue	-	528	528
Cash payments for personal services	(67,430,828)	(1,046,721)	(68,477,549)
Cash payments for contractual services.	(39,159,697)	(566,578)	(39,726,275)
Cash payments for materials and supplies.	-	(47,997)	(47,997)
Cash payments for other expenses	(2,203,679)	(26,231)	(2,229,910)
Net cash provided by operating activities	<u>17,198,929</u>	<u>488,557</u>	<u>17,687,486</u>
Cash flows from noncapital financing activities:			
Cash received from noncapital grants and gifts	252,073	-	252,073
Net cash provided by noncapital financing activities.	<u>252,073</u>	<u>-</u>	<u>252,073</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets.	(17,545,225)	(31,662)	(17,576,887)
Proceeds from sale of capital assets	93,315	-	93,315
Proceeds from issuance of long-term debt	30,245,092	-	30,245,092
Principal payments on bonds, notes, leases and loans	(982,697)	(25,634)	(1,008,331)
Interest payments on bonds, notes, leases and loans	(684,689)	(22,408)	(707,097)
Capital gifts	774,138	-	774,138
Grants and contributions	-	690,255	690,255
Net cash provided by capital and related financing activities	<u>11,899,934</u>	<u>610,551</u>	<u>12,510,485</u>
Cash flows from investing activities:			
Interest received	1,956,553	28,866	1,985,419
Cash received from the maturity of investments	31,976,730	-	31,976,730
Cash used to purchase investments	(53,648,125)	-	(53,648,125)
Net cash provided by (used in) investing activities.	<u>(19,714,842)</u>	<u>28,866</u>	<u>(19,685,976)</u>
Net change in cash and cash equivalents	9,636,094	1,127,974	10,764,068
Cash and cash equivalents at beginning of year	21,680,921	3,952,099	25,633,020
Cash and cash equivalents at end of year.	<u>\$ 31,317,015</u>	<u>\$ 5,080,073</u>	<u>\$ 36,397,088</u>
Cash and cash equivalents included the following:			
Cash and cash equivalents	30,840,625	5,080,073	35,920,698
Assets limited as to use cash and cash equivalents	476,390	-	476,390
Total cash and cash equivalents	<u>31,317,015</u>	<u>5,080,073</u>	<u>36,397,088</u>

(Continued)

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 7,586,800	\$ 115,602	\$ 7,702,402
Adjustments:			
Depreciation	4,997,621	160,423	5,158,044
Bad debt expense	8,910,444	-	8,910,444
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Accounts receivable	(11,344,435)	4,102	(11,340,333)
Due from external parties	-	(32,643)	(32,643)
Estimated amounts due from and to third-party payers	(651,965)	-	(651,965)
Net pension assets	(390,272)	(5,155)	(395,427)
Deferred outflows of resources - pension	11,769,729	231,263	12,000,992
Deferred outflows of resources - OPEB	(2,280,186)	(63,700)	(2,343,886)
Prepayments	-	522	522
Accounts payable	1,720,753	(3,229)	1,717,524
Accrued wages and benefits	-	5,300	5,300
Due to other governments	-	3,289	3,289
Due to external parties	-	79,656	79,656
Compensated absences payable.	-	(17,760)	(17,760)
Net pension liability	(16,882,725)	(290,056)	(17,172,781)
Net OPEB liability	2,447,365	69,197	2,516,562
Deferred inflows of resources - pension	9,419,298	182,667	9,601,965
Deferred inflows of resources - OPEB	2,160,524	49,079	2,209,603
Other assets	(264,022)	-	(264,022)
Net cash provided by operating activities	<u>\$ 17,198,929</u>	<u>\$ 488,557</u>	<u>\$ 17,687,486</u>

Noncash capital and related financing activities:

During 2018 and 2017, the Memorial Hospital purchased \$1,906,352 and \$857,547, respectively, in capital assets on account.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 DECEMBER 31, 2018

	Agency
Assets:	
Equity in pooled cash and cash equivalents.	\$ 8,584,284
Cash and cash equivalents in segregated accounts	1,786,009
Receivables:	
Real estate and other taxes.	95,224,959
Due from other governments.	2,104,397
Prepayments.	279,317
Due from external parties	85,840
Total assets	\$ 108,064,806
Liabilities:	
Due to external parties.	\$ 32,643
Undistributed monies.	108,032,163
Total liabilities	\$ 108,064,806

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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, 2018

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, 2018

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 agency 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, 2018

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 2018, Union County contributed \$404,936 for the Center's operations which represents 21.52 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 2018, 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 2018, Union County contributed \$24,926. 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, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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. 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 2018, 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.

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 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 2018, the County contributed \$2,378,750 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 2018, the County contributed \$464,400 to the COG. Additional information may be obtained by writing to the City of Marysville, 209 South Main Street, Marysville, Ohio 43040.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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"). There were no distributions received in 2018. 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 2018, the Hospital received \$64,688 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.

Mayhoney 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 2018, Memorial Hospital received distributions of \$29,914 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 2018, Memorial Hospital contributed \$19,981 through Memorial Health Foundation.

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 and did not receive any distributions during 2018.

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 2018, the County made an annual contribution of \$4,000 and \$27,333 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, 2018

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 2018, Union County contributed \$1,787,220. 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, 2018

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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

Sales Tax Debt - This fund is used to account for activity related to debt issued specifically for construction of a new sheriff's facility, renovation of the London Avenue property and other construction projects. The County's general fund transfers permissive sales tax to support repayment of this debt.

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 agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. The County has no trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are agency 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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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.

Agency funds do not report a measurement focus as they do not report operations.

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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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, 2018, but which were levied to finance 2019 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.

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 agency 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 2018.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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 2018.

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 2018. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2018.

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 2018, 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, Avon Ohio Local School District notes and the State Treasury Asset Reserve of Ohio (STAR Ohio). The County Hospital's investments were limited to negotiable certificates of deposit, U.S. Government agency notes, U.S. treasury obligations, commercial paper and private equities. 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

During 2018, 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 2018, 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 2018 amounted to \$1,373,300 which includes \$1,205,050 assigned from other County funds.

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".

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, the motor vehicle and gasoline tax fund, treasurer prepaid interest 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 2018 amounted to \$90,356 and \$689, respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$1,956,553 and \$8,452, 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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

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, 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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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, 2018, 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.

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 agency 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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, 2018 was \$1,929,230 and is included in the unassigned fund balance of the general fund.

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, 2018 was \$237,509 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, 2018 was \$5,981,500 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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.

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 2018.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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

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.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles/Restatement of Net Position

For fiscal year 2018, the County has implemented GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", GASB Statement No. 85, "Omnibus 2017" and GASB Statement No. 86, "Certain Debt Extinguishments".

GASB Statement No. 75 improves the accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The implementation of GASB Statement No. 75 effected the County's postemployment benefit plan disclosures, as presented in Note 17 to the basic financial statements, and added required supplementary information which is presented after the notes to the basic financial statements.

GASB Statement No. 85 addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and OPEB. The implementation of GASB Statement No. 85 did not have an effect on the financial statements of the County.

GASB Statement No. 86 improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt - are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the County.

A net position restatement is required in order to implement GASB Statement No 75. The governmental activities and business-type activities at January 1, 2018 have been restated as follows:

	Governmental Activities	Business-Type Activities	Memorial Hospital	Nonmajor Enterprise Funds
Net position as previously reported	\$ 122,768,569	\$ 89,406,164	\$ 81,002,670	\$ 8,403,494
Deferred outflows of resources	178,667	513,248	507,393	5,855
Deferred inflows of resources	(35,084)	-	-	-
Net OPEB liability	<u>(13,460,649)</u>	<u>(27,538,445)</u>	<u>(27,062,949)</u>	<u>(475,496)</u>
Restated net position at January 1, 2018	<u>\$ 109,451,503</u>	<u>\$ 62,380,967</u>	<u>\$ 54,447,114</u>	<u>\$ 7,933,853</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

B. Deficit Fund Balances

Fund balances at December 31, 2018 included the following individual fund deficits:

<u>Nonmajor funds</u>	<u>Deficit</u>
Economic development	\$ 498
Ditch rotary	14,055
Federal grant capital projects	27,559

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 balances resulted from adjustments for accrued liabilities.

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, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided 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;
5. Time certificates of deposit 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);
8. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days and two hundred and seventy days, respectively, from the purchase date in an amount not to exceed forty percent of the interim monies available for investment at any one time; and,

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

9. Under limited circumstances, corporate debt interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the 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. 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. Deposits with Financial Institutions

At December 31, 2018, the carrying amount of all County deposits was \$90,642,956, including cash in segregated accounts. As of December 31, 2018, \$4,123,872 of the County's bank balance of \$98,603,582 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 2018, 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

C. Investments

As of December 31, 2018, 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>13 to 18 months</u>	<u>19 to 24 months</u>	<u>Greater than 24 months</u>
<i>Fair value:</i>						
FFCB	\$ 3,446,485	\$ -	\$ -	\$ 2,467,225	\$ 979,260	\$ -
FHLB	8,433,375	-	-	-	3,428,285	5,005,090
FHLMC	9,856,877	-	-	-	-	9,856,877
FNMA	4,899,965	-	1,979,060	-	2,920,905	-
Negotiable CD's	3,181,076	495,494	1,235,067	-	245,051	1,205,464
Avon Ohio LSD note	514,583	-	514,583	-	-	-
<i>Amortized cost:</i>						
STAR Ohio	116,376	116,376	-	-	-	-
<i>Fair value:</i>						
Hospital investments (see below)	<u>73,752,952</u>	<u>64,814,719</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,938,233</u>
Total w/hospital	<u>\$ 104,201,689</u>	<u>\$ 65,426,589</u>	<u>\$ 3,728,710</u>	<u>\$ 2,467,225</u>	<u>\$ 7,573,501</u>	<u>\$ 25,005,664</u>

The weighted average of maturity of investments is 2.60 years.

Hospital investments: The hospital's investments include \$3,432,547 in negotiable certificates of deposit, \$15,656,536 in U.S. Government agency notes, \$16,329,231 in U.S. Treasury obligations, \$37,616,512 in commercial paper and \$718,126 in private equities at December 31, 2018.

The County's investments in federal agency securities (FHLB, FHLMC, FNMA, FFCB), negotiable CD's and Avon Ohio LSD notes 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).

The County Hospital investments in negotiable certificates of deposit, U.S. government agency notes, U.S. Treasury obligations and commercial paper are valued using significant other observable inputs (Level 2 inputs) and private equities are valued using significant unobservable inputs (Level 3 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

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, 2018:

<u>Measurement/ Investment type</u>	<u>Measurement</u>	
	<u>Value</u>	<u>% of Total</u>
<i>Fair value:</i>		
FFCB	\$ 3,446,485	3.31
FHLB	8,433,375	8.09
FHLMC	9,856,877	9.46
FNMA	4,899,965	4.70
Negotiable CD's	3,181,076	3.05
Avon Ohio LSD note	514,583	0.49
<i>Amortized cost:</i>		
STAR Ohio	116,376	0.11
<i>Fair value:</i>		
Hospital investments	<u>73,752,952</u>	<u>70.79</u>
Total w/hospital	<u>\$ 104,201,689</u>	<u>100.00</u>

D. 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, 2018:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 90,642,956
Cash on hand	800
Investments	<u>104,201,689</u>
Total	<u>\$ 194,845,445</u>
 <u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 55,626,806
Business-type activities	128,351,501
Component unit - Airport	496,845
Agency funds	<u>10,370,293</u>
Total	<u>\$ 194,845,445</u>

E. Component Unit

At December 31, 2018, the U-Co Industries component unit’s bank balance was \$1,311,902, of which \$250,000 was covered by the FDIC.

The component unit’s cash balance at June 30, 2018 is reported as “cash and cash equivalents in segregated accounts” on the statement of net position.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 5 - INTERFUND TRANSACTIONS

- A. Interfund loans receivable/payable at December 31, 2018 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	<u>\$ 276,330</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 \$136,330 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 loan in the amount of \$140,000 from the capital improvement fund (a nonmajor governmental fund) to the bond retirement fund (a nonmajor governmental fund) is for manuscript debt issued by the County in accordance with Ohio Revised Code Section 133.29 during 2018. This loan has a final maturity date of October 3, 2019 and carries an interest rate of 2.65%. Interfund loans receivable/payable between governmental funds are eliminated and are not reported on the government-wide statement of net position.

- B. Due to/from other funds at December 31, 2018, 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	\$ 54,983
Nonmajor governmental funds	General fund	54,740
Nonmajor governmental funds	County Board of DD fund	260
Nonmajor governmental funds	Nonmajor governmental funds	<u>326,721</u>
Total due to/due from other funds		<u>\$ 436,704</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, 2018, consisted of the following as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
Agency fund	Nonmajor governmental fund	\$ 4,785
Agency fund	Nonmajor enterprise fund	81,055
Nonmajor enterprise fund	Agency fund	<u>32,643</u>
Total due to/due from external parties		<u>\$ 118,483</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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

- D. Interfund transfers for the year ended December 31, 2018, consisted of the following, as reported on the fund financial statements:

Transfers to nonmajor governmental funds from:

General fund	\$ 2,316,009
Nonmajor governmental funds	816,677

Transfers to sales tax debt fund from:

General fund	985,017
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Transfers to general fund from:

Nonmajor governmental funds	75,000
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Total	<u>\$ 4,192,703</u>
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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 to the general fund from nonmajor governmental fund were for reimbursement from the dog and kennel fund. All transfers were in compliance with Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16.

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. 2018 public utility property taxes became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 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, 2018 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 2018 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 6 - PROPERTY TAXES - (Continued)

The full tax rate for all County operations for the year ended December 31, 2018 was \$11.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2018 property tax receipts were based are as follows:

<u>Real property</u>	
Residential	\$ 1,137,344,320
Agricultural	313,990,130
Commercial/industrial/mineral	228,946,960
<u>Public utility</u>	
Real	293,590
Personal	<u>139,527,740</u>
Total assessed value	<u>\$ 1,820,102,740</u>

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 2018 amounted to \$11,993,217 for the general fund, \$1,498,852 for the motor vehicle/gas tax fund and \$1,498,846 for the senior services fund.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2018, 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, 2018.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 8 - RECEIVABLES - (Continued)

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

Governmental activities:

Sales taxes	\$ 3,807,034
Real estate and other taxes	14,640,291
Payments in lieu of taxes	281,700
Accounts	1,147,904
Accrued interest	121,082
Due from other governments	4,612,966
Special assessments	267,665

Business-type activities:

Accounts	15,244,722
Contributions	749,392

The Hospital's receivables were calculated as follows:

Memorial Hospital

Gross patient accounts receivable	\$ 22,235,827
Less allowance for:	
Uncollectible accounts	<u>(7,000,594)</u>
Net total patient accounts receivable	<u>\$ 15,235,233</u>
Contributions receivable	749,392

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 8 - RECEIVABLES - (Continued)

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	\$ 324,062
Local government	233,673
Grants	127,414
Other intergovernmental amounts	4,717
Casino tax revenue	<u>345,247</u>
Total	<u>1,035,113</u>
 <u>County Board of DD</u>	
Grants	77,493
Homestead and rollback	<u>373,250</u>
Total	<u>450,743</u>
 <u>Nonmajor governmental funds</u>	
911 emergency	61,375
VOCA grant	13,177
Motor vehicle and gas tax	2,288,776
ADAMH	171,545
Local emergency planning	2,773
Public assistance	375,094
Child support enforcement services	137,458
Child services	50,807
Senior services	77
Target community alternative	25,864
Honda TIF cash	<u>164</u>
Total nonmajor governmental funds	<u>3,127,110</u>
Total governmental funds	<u>\$ 4,612,966</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 9 - CAPITAL ASSETS

- A. Capital asset activity for the governmental activities for the year ended December 31, 2018, was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>12/31/17</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/18</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 942,642	\$ -	\$ -	\$ 942,642
Construction in progress	392,194	282,249	(392,264)	282,179
Easements	11,759	79,814	-	91,573
Infrastructure	<u>75,512,168</u>	<u>-</u>	<u>-</u>	<u>75,512,168</u>
Total capital assets, not being depreciated	<u>76,858,763</u>	<u>362,063</u>	<u>(392,264)</u>	<u>76,828,562</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	1,678,616	137,354	-	1,815,970
Buildings	37,449,836	1,750,379	-	39,200,215
Equipment	5,576,224	301,639	(32,677)	5,845,186
Furniture and fixtures	1,713,729	8,623	-	1,722,352
Vehicles	8,655,268	681,658	(11,040)	9,325,886
Intangibles	<u>1,093,142</u>	<u>70,903</u>	<u>-</u>	<u>1,164,045</u>
Total capital assets, being depreciated	<u>56,166,815</u>	<u>2,950,556</u>	<u>(43,717)</u>	<u>59,073,654</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(750,009)	(71,949)	-	(821,958)
Buildings	(18,957,967)	(1,623,580)	-	(20,581,547)
Equipment	(4,815,464)	(381,757)	32,677	(5,164,544)
Furniture and fixtures	(1,044,939)	(94,458)	-	(1,139,397)
Vehicles	(7,545,451)	(618,821)	11,040	(8,153,232)
Intangibles	<u>(642,361)</u>	<u>(69,450)</u>	<u>-</u>	<u>(711,811)</u>
Total accumulated depreciation	<u>(33,756,191)</u>	<u>(2,860,015)</u>	<u>43,717</u>	<u>(36,572,489)</u>
Total capital assets being depreciated, net	<u>22,410,624</u>	<u>90,541</u>	<u>-</u>	<u>22,501,165</u>
Governmental activities capital assets, net	<u>\$ 99,269,387</u>	<u>\$ 452,604</u>	<u>\$ (392,264)</u>	<u>\$ 99,329,727</u>

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

<u>Governmental activities:</u>	
General government:	
Legislative and executive	\$ 1,647,539
Judicial	172,940
Human services	82,743
Public works	370,529
Public safety	406,238
Health	<u>180,026</u>
Total depreciation expense - governmental activities	<u>\$ 2,860,015</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 9 - CAPITAL ASSETS - (Continued)

B. A summary of the business-type activities capital assets for the year ended December 31, 2018 is as follows:

	Balance				Balance
<u>Business-type activities:</u>	<u>12/31/17</u>	<u>Reclassifications</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/18</u>
<i>Capital assets, not being depreciated:</i>					
Land	\$ 3,429,310	\$ 218,272	\$ 130,503	\$ (96,473)	\$ 3,681,612
Construction in progress	1,982,070	-	14,447,439	-	16,429,509
<i>Total capital assets, not being depreciated</i>	<u>5,411,380</u>	<u>218,272</u>	<u>14,577,942</u>	<u>(96,473)</u>	<u>20,111,121</u>
<i>Capital assets, being depreciated:</i>					
Land improvements	4,194,929	282,109	103,313	(163,505)	4,416,846
Buildings and improvements	60,690,868	1,188	498,020	(865,123)	60,324,953
Equipment	44,484,486	(501,569)	3,425,684	(4,326,731)	43,081,870
Property under capital lease	4,083,308	-	-	-	4,083,308
Furniture and fixtures	3,003	-	-	-	3,003
Vehicles	199,518	-	20,733	-	220,251
Water and sewer lines	223,368	-	-	-	223,368
Intangibles	12,080	-	-	-	12,080
<i>Total capital assets, being depreciated</i>	<u>113,891,560</u>	<u>(218,272)</u>	<u>4,047,750</u>	<u>(5,355,359)</u>	<u>112,365,679</u>
Less: accumulated depreciation:					
Land improvements	(2,300,896)	-	(128,777)	9,950	(2,419,723)
Buildings and improvements	(29,360,753)	-	(1,762,570)	766,363	(30,356,960)
Equipment	(34,704,203)	-	(3,236,272)	4,408,105	(33,532,370)
Property under capital lease	(4,083,308)	-	-	-	(4,083,308)
Furniture and fixtures	(3,003)	-	-	-	(3,003)
Vehicles	(134,968)	-	(20,462)	-	(155,430)
Water and sewer lines	(205,384)	-	(8,288)	-	(213,672)
Intangibles	(6,497)	-	(1,675)	-	(8,172)
<i>Total accumulated depreciation</i>	<u>(70,799,012)</u>	<u>-</u>	<u>(5,158,044)</u>	<u>5,184,418</u>	<u>(70,772,638)</u>
<i>Total capital assets, being depreciated, net</i>	<u>43,092,548</u>	<u>(218,272)</u>	<u>(1,110,294)</u>	<u>(170,941)</u>	<u>41,593,041</u>
Business-type activities capital assets, net	<u>\$ 48,503,928</u>	<u>\$ -</u>	<u>\$ 13,467,648</u>	<u>\$ (267,414)</u>	<u>\$ 61,704,162</u>

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

<u>Business-type activities:</u>	
Memorial Hospital	\$ 4,997,621
Building development	18,372
Sewer	<u>142,051</u>
Total depreciation expense - business-type activities	<u>\$ 5,158,044</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 10 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2018, follows:

	Balance 12/31/2017	Issued	Retired	Balance 12/31/2018
Governmental activities:				
<u>Bond anticipation notes</u>				
Various purpose, series 2018	\$ -	\$ 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 have a final maturity date of September 10, 2019. The notes are reported as a fund liability of the capital improvements fund (a nonmajor governmental fund). At December 31, 2018, \$215,953 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, 2018

NOTE 12 - LONG-TERM OBLIGATIONS

A. Governmental Activities Long-Term Obligations

A schedule of changes in long-term obligations of the County during 2018 follows. The long-term obligations at December 31, 2017 have been restated as described in Note 3.

	Interest Rate	Restated Balance 12/31/17	Additions	Reductions	Balance 12/31/18	Amount Due in One Year
Governmental activities:						
<u>General obligation bonds:</u>						
2009 various purpose refunding	2.25-4.50%	\$ 1,965,000	\$ -	\$ (535,000)	\$ 1,430,000	\$ 215,000
2012 ditch improvement	3.50%	125,000	-	(25,000)	100,000	25,000
Total general obligation bonds		<u>2,090,000</u>	<u>-</u>	<u>(560,000)</u>	<u>1,530,000</u>	<u>240,000</u>
<u>Sales tax revenue bonds</u>						
2012 London Avenue building refunding	2.00-2.50%	\$ 1,015,000	\$ -	\$ (195,000)	\$ 820,000	\$ 200,000
Sales tax revenue bonds, Series 2018	2.00-5.00%	-	10,865,000	(340,000)	10,525,000	515,000
		<u>1,015,000</u>	<u>10,865,000</u>	<u>(535,000)</u>	<u>11,345,000</u>	<u>715,000</u>
<u>OPWC Loans</u>						
OPWC Loans - Raymond Peoria		<u>701,890</u>	<u>-</u>	<u>(37,940)</u>	<u>663,950</u>	<u>37,940</u>
<u>Bond anticipation notes</u>						
Facilities construction and improvement	1.00% - 1.25%	<u>11,350,000</u>	<u>-</u>	<u>(11,350,000)</u>	<u>-</u>	<u>-</u>
<u>Other long-term obligations</u>						
Compensated absences		1,963,248	352,925	(203,763)	2,112,410	1,465,984
Net pension liability		31,699,482	88,641	(9,853,768)	21,934,355	-
Net OPEB liability		13,460,649	667,380	(284,548)	13,843,481	-
Total other long-term obligations		<u>47,123,379</u>	<u>1,108,946</u>	<u>(10,342,079)</u>	<u>37,890,246</u>	<u>1,465,984</u>
Total governmental activities		<u>\$ 62,280,269</u>	<u>\$ 11,973,946</u>	<u>\$ (22,825,019)</u>	51,429,196	<u>\$ 2,458,924</u>
				Add: Unamortized premium on bond issue:	<u>786,371</u>	
				Total reported on statement of net position:	<u>\$ 52,215,567</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, 2018.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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, 2018 is \$945,000.

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. At December 31, 2018, there were \$560,057 in unspent proceeds. \$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.

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 7.01 percent of County sales tax revenues. The total principal and interest remaining to be paid on the bonds is \$15,470,600. Principal and interest paid for the current year and total sales tax revenues of the general fund were \$535,000, \$305,278 and \$11,993,217, respectively.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

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 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.

- B.** The annual requirements to amortize governmental activities long-term obligations outstanding as of December 31, 2018, are as follows:

Year Ended December 31,	General Obligation Bonds			Sales Tax Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2019	\$ 240,000	\$ 65,113	\$ 305,113	\$ 715,000	\$ 424,225	\$ 1,139,225
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 - 2028	265,000	11,925	276,925	3,215,000	1,338,600	4,553,600
2029 - 2033	-	-	-	2,650,000	672,800	3,322,800
2034 - 2037	-	-	-	1,930,000	196,600	2,126,600
Total	\$ 1,530,000	\$ 237,988	\$ 1,767,988	\$ 11,345,000	\$ 4,125,600	\$ 15,470,600
Year Ended December 31,	OPWC Loans					
	Principal	Interest	Total			
2019	\$ 37,940	\$ -	\$ 37,940			
2020	37,940	-	37,940			
2021	37,940	-	37,940			
2022	37,940	-	37,940			
2023	37,940	-	37,940			
2024 - 2028	189,700	-	189,700			
2029 - 2033	189,700	-	189,700			
2034 - 2036	94,850	-	94,850			
Total	\$ 663,950	\$ -	\$ 663,950			

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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 2018 follows. The long-term obligations at December 31, 2017 have been restated as described in Note 3.

	Interest Rate	Restated Balance 12/31/17	Additions	Reductions	Balance 12/31/18	Amount Due in One Year
Business-type activities:						
<u>General obligation bonds:</u>						
2016A Memorial hospital refunding	2.00 - 4.00%	\$ 4,445,000	\$ -	\$ (520,000)	\$ 3,925,000	\$ 535,000
2016B Memorial hospital refunding	1.00 - 5.00%	6,785,000	-	(225,000)	6,560,000	235,000
2018 Memorial hospital bonds	3.00 - 5.00%	-	28,000,000	-	28,000,000	10,000
Total general obligation bonds		<u>11,230,000</u>	<u>28,000,000</u>	<u>(745,000)</u>	<u>38,485,000</u>	<u>780,000</u>
<u>Hospital facilities revenue bonds</u>						
2016 Memorial hospital	2.33%	9,776,247	-	(237,697)	9,538,550	243,374
2017 Memorial hospital	2.92%	123,250	-	-	123,250	-
Total revenue bonds		<u>9,899,497</u>	<u>-</u>	<u>(237,697)</u>	<u>9,661,800</u>	<u>243,374</u>
<u>Other long-term obligations:</u>						
Unamortized bond premiums	N/A	1,212,893	2,245,092	(264,669)	3,193,316	254,665
Compensated absences - hospital	N/A	1,047,128	178,837	(100,760)	1,125,205	-
Compensated absences - other	N/A	132,159	7,795	(25,555)	114,399	92,587
USDA - Collection Revenue Bond - Sewer	3.25%	634,184	-	(9,102)	625,082	9,398
OWDA loans	N/A	-	3,005	(3,005)	-	-
OPWC loans	N/A	413,307	-	(16,532)	396,775	16,532
Net pension liability - hospital	N/A	57,692,706	-	(16,882,725)	40,809,981	-
Net pension liability - other	N/A	1,081,442	-	(290,056)	791,386	-
Net OPEB liability - hospital	N/A	27,062,949	1,939,972	-	29,002,921	-
Net OPEB liability - other	N/A	475,496	69,197	-	544,693	-
Total other long-term obligations		<u>89,752,264</u>	<u>4,443,898</u>	<u>(17,592,404)</u>	<u>76,603,758</u>	<u>373,182</u>
Total business-type activities		<u>\$ 110,881,761</u>	<u>\$ 32,443,898</u>	<u>\$ (18,575,101)</u>	<u>\$ 124,750,558</u>	<u>\$ 1,396,556</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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

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.

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. Memorial Health executed a Mast 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 mast trust indenture to various debt covenants.

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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

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 2.10 percent of net revenues and 7.05 percent of operating revenue. The total principal and interest remaining to be paid on the series 2014 wastewater refunding revenue bonds is \$1,069,405. Principal and interest paid for the current year and total customer net revenues (including cash and cash equivalents with the sewer fund) were \$9,102, \$20,611 and \$1,414,748, respectively.

Ohio Water Development Authority (OWDA) Loans

The County received \$3,005 in Ohio Water Development Authority (OWDA) Home Sewer Treatment System (HSTS) loans during 2018. There were no amounts outstanding at December 31, 2018.

OPWC Loans

The County's sanitary sewer district fund (a nonmajor enterprise fund) received a loan from OPWC for Millcreek Estates project. These bear no interest. Principal payments will be made from the sanitary sewer district fund (a nonmajor enterprise fund).

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, 2018, are as follows:

Year Ended December 31,	Memorial Hospital Debt			USDA Revenue Bonds - Sewer		
	Principal	Interest ^(A)	Total	Principal	Interest	Total
2019	\$ 1,023,374	\$ 1,637,402	\$ 2,660,776	\$ 9,398	\$ 20,315	\$ 29,713
2020	1,058,576	1,626,284	2,684,860	9,703	20,010	29,713
2021	1,228,372	1,584,326	2,812,698	10,019	19,694	29,713
2022	1,146,214	1,555,943	2,702,157	10,344	19,369	29,713
2023	1,192,452	1,526,536	2,718,988	10,680	19,033	29,713
2024 - 2028	6,215,112	7,184,075	13,399,187	58,841	89,725	148,566
2029 - 2033	7,230,523	6,275,637	13,506,160	69,044	79,521	148,565
2034 - 2038	8,492,947	5,152,837	13,645,784	81,017	67,548	148,565
2039 - 2043	10,420,737	3,417,360	13,838,097	95,066	53,499	148,565
2044 - 2048	10,138,493	1,041,271	11,179,764	111,553	37,013	148,566
2049 - 2053	-	-	-	130,895	17,669	148,564
2054	-	-	-	28,522	927	29,449
Total	<u>\$ 48,146,800</u>	<u>\$ 31,001,671</u>	<u>\$ 79,148,471</u>	<u>\$ 625,082</u>	<u>\$ 444,323</u>	<u>\$ 1,069,405</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, 2018

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

Year Ended December 31,	OPWC Loans		
	Principal	Interest	Total
2019	\$ 16,532	\$ -	\$ 16,532
2020	16,532	-	16,532
2021	16,532	-	16,532
2022	16,532	-	16,532
2023	16,532	-	16,532
2024 - 2028	82,660	-	82,660
2029 - 2033	82,660	-	82,660
2034 - 2038	82,660	-	82,660
2039 - 2042	66,135	-	66,135
Total	<u>\$ 396,775</u>	<u>\$ -</u>	<u>\$ 396,775</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, 2018 are an overall debt limit of \$42,472,569 and an un-voted debt limit of \$16,671,027.

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, 2018, are as follows:

Gross patient service revenue	<u>\$ 303,590,080</u>
Less third party allowances:	
Contractual allowances	(163,895,767)
Provision for bad debt	(8,910,444)
Charity care	<u>(1,704,780)</u>
Total allowances	<u>(174,510,991)</u>
Net patient service revenue	<u>\$ 129,079,089</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 14 - CONTRACTUAL COMMITMENTS

The County had the following outstanding contractual commitments as of December 31, 2018:

<u>Contractor</u>	<u>Contractor Amount</u>	<u>Outstanding Balance</u>
Ag-Pro Ohio, LLC	5,128	5,128
American StructurePoint, Inc	29,700	29,700
Appraisal Research Corporation	197,765	197,765
City of Dublin	100,836	100,836
Courtview	196,091	143,785
Dunrobin Associates, LLC	49,850	39,302
Foundation and Leveling Services	36,996	36,996
General Dynamics Information Techn	373,346	336,012
Geotechnical Consultants	3,300	3,300
GPD Associates	221,160	67,943
GSP Networks	21,810	21,810
Mark Lechy Architects, LLC	5,170	5,170
Oglesby Construction Inc.	89,825	89,825
Rinehart Tower Service Inc.	70,160	70,160
Silling Associates	274,250	108,137

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 2018, 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, 2018

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 2018, 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, 2018

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 \$125,000 per covered person up to and aggregate of \$1,000,000. Claims charged to operations when incurred were approximately \$6,718,152 and \$5,288,346 for the years ended December 31, 2018 and 2017, 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 \$586,909 claims liability is reported as part of the accrued wages and benefits in the Memorial Hospital enterprise fund at December 31, 2018, 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 2018 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>
2017	\$ 474,154	\$ 5,605,463	\$ 5,288,346	\$ 791,271
2018	791,271	6,513,790	6,718,152	586,909

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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.

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.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than licensed 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, 2018

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
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	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	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
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
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	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	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 2.25%.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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 1.0% 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 2.25% 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.

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

	State and Local	Public Safety	Law Enforcement
2018 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2018 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0 %	0.0 %	0.0 %
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

* 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.

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 \$8,164,815 for 2018. Of this amount, \$1,231,866 is reported as due to other governments.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16- DEFINED BENEFIT PENSION PLANS - (Continued)

Plan Description - State Teachers Retirement System (STRS) of Ohio

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 percent 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.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent 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 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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 2018, plan members were required to contribute 14 percent of their annual covered salary. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2018 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$148,629 for 2018. Of this amount, \$12,258 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, 2017, 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, 2018, 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.

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	0.42064600%	0.71748200%	0.10744500%	0.00729306%	
Proportion of the net pension liability/asset current measurement date	<u>0.42074400%</u>	<u>0.69018500%</u>	<u>0.11514900%</u>	<u>0.00828244%</u>	
Change in proportionate share	<u>0.00009800%</u>	<u>-0.02729700%</u>	<u>0.00770400%</u>	<u>0.00098938%</u>	
Proportionate share of the net pension liability	\$ 61,714,599	\$ -	\$ -	\$ 1,821,123	\$ 63,535,722
Proportionate share of the net pension asset	-	(893,981)	(3,334)	-	(897,315)
Pension expense	14,417,454	135,894	(104)	107,889	14,661,133

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

At December 31, 2018, 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	\$ 63,025	\$ -	\$ 6,485	\$ 42,036	\$ 111,546
Changes of assumptions	7,375,310	78,122	396	322,737	7,776,565
Changes in employer's proportionate percentage/difference between employer contributions	990,964	-	-	284,510	1,275,474
County contributions subsequent to the measurement date	7,738,100	367,409	59,306	76,053	8,240,868
Total deferred outflows of resources	<u>\$ 16,167,399</u>	<u>\$ 445,531</u>	<u>\$ 66,187</u>	<u>\$ 725,336</u>	<u>\$ 17,404,453</u>
Deferred inflows of resources					
Differences between expected and actual experience	\$ 1,216,201	\$ 266,323	\$ -	\$ 11,894	\$ 1,494,418
Net difference between projected and actual earnings on pension plan investments	13,249,311	141,048	939	110,432	13,501,730
Changes in employer's proportionate percentage/difference between employer contributions	406,650	34,920	-	-	441,570
Total deferred inflows of resources	<u>\$ 14,872,162</u>	<u>\$ 442,291</u>	<u>\$ 939</u>	<u>\$ 122,326</u>	<u>\$ 15,437,718</u>

\$8,240,868 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, 2019.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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
2019	\$ 5,960,981	\$ (50,109)	\$ 742	\$ 248,272	\$ 6,159,886
2020	(1,125,215)	(53,967)	720	185,600	(992,862)
2021	(5,834,293)	(85,566)	593	78,917	(5,840,349)
2022	(5,444,336)	(82,233)	614	14,168	(5,511,787)
2023	-	(32,706)	901	-	(31,805)
Thereafter	-	(59,588)	2,372	-	(57,216)
Total	\$ (6,442,863)	\$ (364,169)	\$ 5,942	\$ 526,957	\$ (6,274,133)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, 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	3.25% to 10.75% including wage inflation
COLA or ad hoc COLA	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	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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

During 2017, 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 16.82% for 2017.

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 2017 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 %	2.20 %
Domestic equities	19.00	6.37
Real estate	10.00	5.26
Private equity	10.00	8.97
International equities	20.00	7.88
Other investments	18.00	5.26
Total	100.00 %	5.66 %

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.50%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.50%, 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 (6.50%) or one-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 109,589,406	\$ 61,714,599	\$ 21,801,439
Combined Plan	(485,958)	(893,981)	(1,175,493)
Member-Directed Plan	(1,911)	(3,334)	(4,777)

Actuarial Assumptions - State Teachers Retirement System (STRS) of Ohio

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

	July 1, 2018
Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment rate of return	7.45 percent, net of investment expenses, including inflation
Payroll increases	3 percent
Cost-of-living adjustments (COLA)	0.0 percent

For the July 1, 2018, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, 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. 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.

Actuarial assumptions used in the July 1 2018, 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, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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.

Discount Rate - The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. 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, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2018.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$ 2,659,510	\$ 1,821,123	\$ 1,111,542

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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.

GASB 75 assumes the liability/asset 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. Resulting adjustments to the net OPEB liability 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/asset for the contractually-required OPEB contribution outstanding at the end of the year is included in intergovernmental payable 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. 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. Beginning in 2018, health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. 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 2018 was 4.0 percent.

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

The County's contractually required contribution was \$169,595 for 2018. Of this amount, \$2,075 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS) of Ohio

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

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 percent of covered payroll. For the year ended December 31, 2018, 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, 2016, rolled forward to the measurement date of December 31, 2017, 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, 2018, and the total pension 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. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the net OPEB liability prior measurement date	0.43175618%	0.00729306%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.42678000%</u>	<u>0.00828244%</u>	
Change in proportionate share	<u>-0.00497618%</u>	<u>0.00098938%</u>	
Proportionate share of the net OPEB liability	\$ 43,391,095	\$ -	\$ 43,391,095
Proportionate share of the net OPEB asset	\$ -	\$ (133,000)	\$ (133,000)
OPEB expense	\$ 3,599,376	\$ (282,701)	\$ 3,316,675

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

At December 31, 2018, 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	\$ 33,801	\$ 15,545	\$ 49,346
Changes of assumptions	3,159,331	-	3,159,331
Changes in employer's proportionate percentage/difference between employer contributions	28,574	35,257	63,831
County contributions subsequent to the measurement date	169,595	-	169,595
Total deferred outflows of resources	<u>\$ 3,391,301</u>	<u>\$ 50,802</u>	<u>\$ 3,442,103</u>
Deferred inflows of resources			
Differences between expected and actual experience	\$ -	\$ 7,755	\$ 7,755
Net difference between projected and actual earnings on pension plan investments	3,232,347	15,205	3,247,552
Changes of assumptions	-	181,347	181,347
Changes in employer's proportionate percentage/difference between employer contributions	236,697	-	236,697
Total deferred inflows of resources	<u>\$ 3,469,044</u>	<u>\$ 204,307</u>	<u>\$ 3,673,351</u>

\$169,595 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/asset in the year ending December 31, 2019.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

Year Ending December 31:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2019	\$ 619,054	\$ (27,918)	\$ 591,136
2020	619,054	(27,918)	591,136
2021	(677,358)	(27,918)	(705,276)
2022	(808,088)	(24,465)	(832,553)
2023	-	(23,256)	(23,256)
Thereafter	-	(22,030)	(22,030)
Total	<u>\$ (247,338)</u>	<u>\$ (153,505)</u>	<u>\$ (400,843)</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.

Projections of benefits 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, 2016, rolled forward to the measurement date of December 31, 2017. 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 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

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.

During 2017, 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 15.2 percent for 2017.

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 2017 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 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. 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 6.50 percent and a municipal bond rate of 3.31 percent. 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 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, 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, 2018

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 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$ 57,646,943	\$ 43,391,095	\$ 31,858,256

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 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is 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 percent in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$ 41,516,028	\$ 43,391,095	\$ 45,327,990

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

Actuarial Assumptions - State Teachers Retirement System (STRS) of Ohio

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, actuarial valuation, compared with July 1, 2017, are presented below:

	July 1, 2018		July 1, 2017
Inflation	2.50 percent		2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65		12.50 percent at age 20 to 2.50 percent at age 65
Investment rate of return	7.45 percent, net of investment expenses, including inflation		7.45 percent, net of investment expenses, including inflation
Payroll increases	3 percent		3 percent
Cost-of-living adjustments (COLA)	0.0 percent		0.0 percent, effective July 1, 2017
Discounted rate of return	7.45 percent		N/A
Blended discount rate of return	N/A		4.13 percent
Health care cost trends			6 to 11 percent initial, 4.5 percent ultimate
	Initial	Ultimate	
Medicial			
Pre-Medicare	6.00 percent	4.00 percent	
Medicare	5.00 percent	4.00 percent	
Prescription Drug			
Pre-Medicare	8.00 percent	4.00 percent	
Medicare	-5.23 percent	4.00 percent	

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 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent 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 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Assumption Changes Since the Prior Measurement Date - The discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB). Valuation year per capita health care costs were updated.

Benefit Term Changes Since the Prior Measurement Date - The subsidy multiplier for non-Medicare benefit recipients was increased from 1.90 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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	100.00 %	

*10-Year annualized 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 liability was 7.45 percent as of June 30, 2017. A discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. 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. Therefore, the long-term expected rate of return on health care plan investments of 7.45% was used to measure the total OPEB liability as of June 30, 2018.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB liability as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB liability 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 (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	\$ 114,071	\$ 133,000	\$ 149,075
		Current Trend Rate	
	1% Decrease	1% Increase	
County's proportionate share of the net OPEB asset	\$ 148,173	\$ 133,000	\$ 117,773

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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	\$ 118,267	\$ (950,893)
Net adjustment for revenue accruals	(27,301)	(182,050)
Net adjustment for expenditure accruals	113,492	361,457
Net adjustment for other sources/uses	514	-
Funds budgeted elsewhere	113,844	-
Adjustment for encumbrances	590,289	140,651
GAAP basis	\$ 909,105	\$ (630,835)

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, Medicaid sales tax transition fund and certificate title administration fund.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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	\$ 393,649
County Board of DD	62,597
Other governmental	<u>1,404,679</u>
Total	<u>\$ 1,860,925</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>Sales Tax Debt</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:					
Materials and supplies inventory	\$ 117,042	\$ 12,643	\$ -	\$ 472,454	\$ 602,139
Prepays	204,822	1,710,415	-	92,010	2,007,247
Unclaimed monies	<u>109,514</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,514</u>
Total nonspendable	<u>431,378</u>	<u>1,723,058</u>	<u>-</u>	<u>564,464</u>	<u>2,718,900</u>
Restricted:					
Legislative and executive programs	-	-	-	1,716,958	1,716,958
Judicial programs	-	-	-	1,309,066	1,309,066
Public safety programs	-	-	-	3,489,032	3,489,032
Public works projects	-	-	-	3,253,565	3,253,565
Health programs	-	-	-	1,568,987	1,568,987
Human services programs	-	11,786,204	-	4,783,191	16,569,395
Debt service	-	-	309,202	364,727	673,929
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,032,296</u>	<u>4,032,296</u>
Total restricted	<u>-</u>	<u>11,786,204</u>	<u>309,202</u>	<u>20,517,822</u>	<u>32,613,228</u>
Committed:					
Human services programs	-	-	-	171,592	171,592
Economic development and assistance programs	-	-	-	449,837	449,837
Capital projects	-	-	-	3,868,863	3,868,863
Termination benefits	<u>237,509</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>237,509</u>
Total committed	<u>237,509</u>	<u>-</u>	<u>-</u>	<u>4,490,292</u>	<u>4,727,801</u>
Assigned:					
Legislative and executive programs	229,590	-	-	-	229,590
Judicial programs	1,684	-	-	-	1,684
Public safety programs	43,122	-	-	-	43,122
Health programs	25,000	-	-	-	25,000
Human services programs	93,391	-	-	-	93,391
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,981,500</u>	<u>5,981,500</u>
Total assigned	<u>392,787</u>	<u>-</u>	<u>-</u>	<u>5,981,500</u>	<u>6,374,287</u>
Unassigned (deficit)	<u>8,020,179</u>	<u>-</u>	<u>-</u>	<u>(42,112)</u>	<u>7,978,067</u>
Total fund balances	<u>\$ 9,081,853</u>	<u>\$ 13,509,262</u>	<u>\$ 309,202</u>	<u>\$ 31,511,966</u>	<u>\$ 54,412,283</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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 2018, 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 2018, 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 2018, 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, 2018

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 a balance of \$9,475 in the allowance of doubtful accounts as of June 30, 2018.

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.

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 September 28, 2018, the date financial statements were available to be issued.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

B. Inventory

Inventory is comprised of the following as of June 30:

	<u>2018</u>	<u>2017</u>
Raw materials	\$ 245,765	\$ 230,152
Finished goods	<u>125,455</u>	<u>147,269</u>
Total inventory	<u>\$ 371,220</u>	<u>\$ 377,421</u>

C. Deferred Lease

U-CO Industries, Inc. has an ongoing contractual relationship with Union County Board of Developmental Disabilities (UCBDD). As part of that relationship, U-CO Industries leases to UCBDD its adult training and day care facility.

UCBDD paid a portion of the loan with Park National Bank on behalf of the Organization. The payment is considered a prepaid lease payment by UCBDD. The lease payment will be amortized over ten years based on a ten year lease agreement between UCBDD and the Organization for usage of the new facility. The lease payment is amortized based on monthly installments of \$7,802 through December 31, 2017. The final lease payment amortized at June 30, 2018 was for \$46,817 in 2018.

U-CO Industries, Inc. additionally entered into a contract with UCBDD in January 2011 to support the sheltered employment of the consumers served by the UCBDD. U-CO Industries, Inc. received payments of \$342,891 and \$370,943 during the years ended June 30, 2018 and 2017, respectively. U-CO Industries also receives payments from UCBDD for utilities and janitorial services.

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.

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 \$22,884 and \$0 to the plan for the years ended June 30, 2018 and 2017, respectively.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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, 2018 and 2017.

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, 2018 and 2017. At June 30, 2018 and 2017 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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

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, 2018, follows:

Non-depreciable capital assets	\$ 1,245,220
Depreciable capital assets, net	<u>1,226,119</u>
Net capital assets	<u>\$ 2,471,339</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	0.00004271%
Proportion of the net pension liability/asset current measurement date	<u>0.00007144%</u>
Change in proportionate share	<u>0.00002873%</u>
Proportionate share of the net pension liability	\$ 5,962
Proportionate share of the net pension asset	(64)
Pension expense	1,470

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

	OPERS
Deferred outflows of resources	
Differences between expected and actual experience	\$ 8
Changes of assumptions	718
Changes in employer's proportionate percentage/ difference between employer contributions	162
Airport Authority contributions subsequent to the measurement date	786
Total deferred outflows of resources	\$ 1,674
 Deferred inflows of resources	
Differences between expected and actual experience	136
Net difference between projected and actual earnings on pension plan investments	1,290
Changes in employer's proportionate percentage/ difference between employer contributions	488
Total deferred inflows of resources	\$ 1,914

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	0.00004940%
Proportion of the net OPEB liability current measurement date	<u>0.00003194%</u>
Change in proportionate share	<u><u>-0.00001746%</u></u>
 Proportionate share of the net	
OPEB liability	\$ 4,103
OPEB expense	238

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

	OPERS
Deferred outflows of resources	
Differences between expected and actual experience	\$ 3
Changes of assumptions	299
Airport Authority contributions subsequent to the measurement date	7
Total deferred outflows of resources	\$ 309
 Deferred inflows of resources	
Net difference between projected and actual earnings on pension plan investments	\$ 306
Changes in employer's proportionate percentage/ difference between employer contributions	343
Total deferred inflows of resources	\$ 649

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.

A. Deposits

At December 31, 2018, the carrying amount of the Corporation's deposits was \$50,230 and bank balance was \$50,230, all of which was covered by the FDIC.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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 \$79,917 during 2018.

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 \$10,502 during 2018.

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 FIVE YEARS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015 (1)</u>	<u>2014</u>
<i>Traditional Plan:</i>					
County's proportion of the net pension liability	0.420744%	0.420646%	0.415235%	0.385959%	0.385959%
County's proportionate share of the net pension liability	\$ 61,714,599	\$ 88,741,148	\$ 67,026,423	\$ 46,455,444	\$ 46,083,565
County's covered payroll	\$ 52,056,515	\$ 50,083,283	\$ 57,863,175	\$ 54,376,400	\$ 51,022,346
County's proportionate share of the net pension liability as a percentage of its covered payroll	118.55%	177.19%	115.84%	85.43%	90.32%
Plan fiduciary net position as a percentage of the total pension liability	84.66%	77.25%	81.08%	86.45%	86.36%
<i>Combined Plan:</i>					
County's proportion of the net pension asset	0.690185%	0.717482%	0.635950%	0.574536%	0.213663%
County's proportionate share of the net pension asset	\$ 893,981	\$ 378,242	\$ 292,250	\$ 221,210	\$ 22,420
County's covered payroll	\$ 2,674,562	\$ 2,771,733	\$ 2,598,967	\$ 781,017	\$ 646,800
County's proportionate share of the net pension asset as a percentage of its covered payroll	33.43%	13.65%	11.24%	28.32%	3.47%
Plan fiduciary net position as a percentage of the total pension asset	137.28%	116.55%	116.90%	114.83%	104.56%
<i>Member Directed Plan:</i>					
County's proportion of the net pension asset	0.115149%	0.107445%	0.114421%	n/a	n/a
County's proportionate share of the net pension asset	\$ 3,334	\$ 368	\$ 359	n/a	n/a
County's covered payroll	\$ 511,930	\$ 447,417	\$ 602,067	n/a	n/a
County's proportionate share of the net pension asset as a percentage of its covered payroll	0.65%	0.08%	0.06%	n/a	n/a
Plan fiduciary net position as a percentage of the total pension asset	124.46%	103.40%	103.40%	n/a	n/a

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

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 FIVE YEARS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability	0.00828244%	0.00729306%	0.00681034%	0.00657489%	0.00646931%
County's proportionate share of the net pension liability	\$ 1,821,123	\$ 1,732,482	\$ 2,279,626	\$ 1,817,107	\$ 1,573,560
County's covered-employee payroll	\$ 946,857	\$ 816,143	\$ 928,436	\$ 912,029	\$ 874,862
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	192.33%	212.28%	245.53%	199.24%	179.86%
Plan fiduciary net position as a percentage of the total pension liability	77.30%	75.30%	66.80%	72.10%	74.70%

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

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 7,738,100	\$ 6,767,347	\$ 6,009,994	\$ 6,943,581
Contributions in relation to the contractually required contribution	<u>(7,738,100)</u>	<u>(6,767,347)</u>	<u>(6,009,994)</u>	<u>(6,943,581)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 55,272,143	\$ 52,056,515	\$ 50,083,283	\$ 57,863,175
Contributions as a percentage of covered payroll	14.00%	13.00%	12.00%	12.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 367,409	\$ 347,693	\$ 332,608	\$ 311,876
Contributions in relation to the contractually required contribution	<u>(367,409)</u>	<u>(347,693)</u>	<u>(332,608)</u>	<u>(311,876)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 2,624,350	\$ 2,674,562	\$ 2,771,733	\$ 2,598,967
Contributions as a percentage of covered payroll	14.00%	13.00%	12.00%	12.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 59,306	\$ 51,193	\$ 53,690	\$ 72,248
Contributions in relation to the contractually required contribution	<u>(59,306)</u>	<u>(51,193)</u>	<u>(53,690)</u>	<u>(72,248)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 593,060	\$ 511,930	\$ 447,417	\$ 602,067
Contributions as a percentage of covered payroll	10.00%	10.00%	12.00%	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>2014 (1)</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 6,525,168	\$ 6,632,905	\$ 4,916,104	\$ 5,092,534	\$ 4,366,669	\$ 4,061,434
<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>(4,061,434)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 54,376,400	\$ 51,022,346	\$ 49,161,040	\$ 50,925,340	\$ 48,971,989	\$ 49,986,880
12.00%	13.00%	10.00%	10.00%	8.92%	8.13%
\$ 93,722	\$ 84,084	\$ 55,236	\$ 56,536	\$ 65,580	
<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>	
\$ 781,017	\$ 646,800	\$ 694,792	\$ 711,145	\$ 676,780	
12.00%	13.00%	7.95%	7.95%	9.69%	

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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 148,629	\$ 132,560	\$ 114,260	\$ 129,981
Contributions in relation to the contractually required contribution	<u>(148,629)</u>	<u>(132,560)</u>	<u>(114,260)</u>	<u>(129,981)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 1,061,636	\$ 946,857	\$ 816,143	\$ 928,436
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 127,684	\$ 113,732	\$ 109,935	\$ 113,557	\$ 120,270	\$ 114,996
<u>(127,684)</u>	<u>(113,732)</u>	<u>(109,935)</u>	<u>(113,557)</u>	<u>(120,270)</u>	<u>(114,996)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 982,185	\$ 874,862	\$ 845,654	\$ 873,515	\$ 925,154	\$ 884,585
13.00%	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 TWO YEARS

	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	0.426780%	0.43175618%
County's proportionate share of the net OPEB liability	\$ 43,391,095	\$ 40,714,546
County's covered payroll	\$ 55,243,007	\$ 53,302,433
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	78.55%	76.38%
Plan fiduciary net position as a percentage of the total OPEB liability	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 TWO YEARS

	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability/asset	0.00828244%	0.00729306%
County's proportionate share of the net OPEB liability (asset)	\$ (133,000)	\$ 284,548
County's covered-employee payroll	\$ 946,857	\$ 816,143
County's proportionate share of the net OPEB liability/asset as a percentage of its covered-employee payroll	14.05%	34.86%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 169,595	\$ 675,489	\$ 1,841,145	\$ 1,713,282
Contributions in relation to the contractually required contribution	<u>(169,595)</u>	<u>(675,489)</u>	<u>(1,841,145)</u>	<u>(1,713,282)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 58,489,553	\$ 55,243,007	\$ 53,302,433	\$ 61,064,209
Contributions as a percentage of covered payroll	0.29%	1.22%	3.45%	2.81%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 1,790,627	\$ 839,647	\$ 3,215,907	\$ 3,337,796	\$ 3,639,823	\$ 4,553,019
<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>(4,553,019)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 55,157,417	\$ 51,669,146	\$ 49,855,832	\$ 51,636,485	\$ 49,648,769	\$ 49,986,880
3.25%	1.63%	6.45%	6.46%	7.33%	9.11%

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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</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	\$ 1,061,636	\$ 946,857	\$ 816,143	\$ 928,436
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 4,729	\$ 8,749	\$ 8,457	\$ 8,735	\$ 9,252	\$ 8,846
<u>(4,729)</u>	<u>(8,749)</u>	<u>(8,457)</u>	<u>(8,735)</u>	<u>(9,252)</u>	<u>(8,846)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 982,185	\$ 874,862	\$ 845,654	\$ 873,515	\$ 925,154	\$ 884,585
0.48%	1.00%	1.00%	1.00%	1.00%	1.00%

UNION COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2018

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2018.

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.

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.

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.

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 2017-2018.

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%.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2017-2018.

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.

UNION COUNTY, OHIO

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2018

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 2018 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 95% 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 85.00% of the structures have a bridge appraisal rating of 5 or more. The most recent inspections found that 96.00% 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, 2018

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

The following summarizes the overall ratings as of December 31, 2018.

	2016		2017		2018	
	Centerline		Centerline		Centerline	
	Miles	Percent	Miles	Percent	Miles	Percent
Condition Assessment of Fair or Better	433	93%	433	93%	445	95%
Condition Assessment of Less than Fair	35	7%	35	7%	24	5%

	2016		2017		2018	
	Bridges		Bridges		Bridges	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
Condition Assessment of Fair or Better	291	91%	304	95%	304	96%
Condition Assessment of Less than Fair	29	9%	16	5%	12	4%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2009	8,294,305	7,003,742	1,290,563

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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 5,219,015	\$ 5,219,015	\$ 5,327,125	\$ 108,110
Sales taxes	11,816,888	12,582,017	11,887,811	(694,206)
Charges for services.	2,723,479	2,723,479	2,900,247	176,768
Licenses and permits	2,125	2,125	3,250	1,125
Fines and forfeitures.	67,600	67,600	73,707	6,107
Intergovernmental	2,524,410	2,512,298	2,714,965	202,667
Investment income.	598,050	598,050	1,344,969	746,919
Rental income.	362,500	362,500	398,524	36,024
Other	105,781	117,893	168,873	50,980
Total revenues	23,419,848	24,184,977	24,819,471	634,494
Expenditures:				
Current:				
General government:				
Legislative and executive				
Budgetary:				
Personal services	387,221	409,574	397,236	12,338
Materials and supplies.	11,728	11,728	10,007	1,721
Contractual services.	136,862	139,862	120,214	19,648
Other	30,629	27,629	26,221	1,408
Total budgetary	566,440	588,793	553,678	35,115
Information technology:				
Personal services	197,333	203,333	193,896	9,437
Materials and supplies.	8,688	8,688	5,414	3,274
Contractual services.	310,684	310,684	245,566	65,118
Other	41,439	41,439	28,970	12,469
Information technology	558,144	564,144	473,846	90,298
Total Auditor	1,124,584	1,152,937	1,027,524	125,413
Board of elections:				
Personal services	453,491	456,959	421,647	35,312
Materials and supplies.	25,559	24,439	24,210	229
Contractual services.	87,000	99,740	98,560	1,180
Other	31,625	26,598	25,926	672
Total board of elections	597,675	607,736	570,343	37,393
Commissioners:				
County planning:				
Disbursement	24,956	24,956	24,956	-
Total county planning	24,956	24,956	24,956	-
COYC operating:				
Disbursement	396,787	404,936	404,936	-
Total COYC operating	396,787	404,936	404,936	-
VOCA:				
Disbursement	25,314	25,314	25,314	-
Total VOCA	25,314	25,314	25,314	-
Transportation:				
Disbursement	50,000	50,000	50,000	-
Total transportation	50,000	50,000	50,000	-

- 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, 2018

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Contingencies:				
Disbursement	\$ 848,707	\$ 580,361	\$ 118,879	\$ 461,482
Total contingencies	<u>848,707</u>	<u>580,361</u>	<u>118,879</u>	<u>461,482</u>
Municipal Court Fees:				
Disbursement	34,761	59,951	59,951	-
Total municipal court fees	<u>34,761</u>	<u>59,951</u>	<u>59,951</u>	<u>-</u>
Commissioners office:				
Personal services	297,275	355,713	352,278	3,435
Materials and supplies.	11,700	11,700	6,379	5,321
Contractual services.	519,315	529,396	429,935	99,461
Other	5,433	5,948	5,828	120
Total commissioners office.	<u>833,723</u>	<u>902,757</u>	<u>794,420</u>	<u>108,337</u>
EMA:				
Personal services	164,330	164,331	148,051	16,280
Materials and supplies.	9,937	12,265	12,235	30
Contractual services.	19,047	19,081	18,958	123
Other	9,086	6,723	6,712	11
Total EMA	<u>202,400</u>	<u>202,400</u>	<u>185,956</u>	<u>16,444</u>
Human Resources				
Personal services	242,461	221,188	221,050	138
Materials and supplies.	3,318	1,918	1,917	1
Contractual services	13,360	11,919	11,919	-
Other	6,418	6,459	6,459	-
Total human resources.	<u>265,557</u>	<u>241,484</u>	<u>241,345</u>	<u>139</u>
Archives:				
Personal services	80,991	83,506	83,420	86
Materials and supplies.	5,940	5,940	5,821	119
Contractual services.	6,950	6,950	5,531	1,419
Other	300	300	247	53
Total archives	<u>94,181</u>	<u>96,696</u>	<u>95,019</u>	<u>1,677</u>
CEBCO wellness grant:				
Materials and supplies.	14,821	16,433	14,790	1,643
Contractual services.	3,000	1,388	1,388	-
Total CEBCO wellness grant	<u>17,821</u>	<u>17,821</u>	<u>16,178</u>	<u>1,643</u>
Commissioners administrator:				
Personal services	135,536	133,021	121,716	11,305
Materials and supplies.	1,085	1,085	505	580
Contractual services.	2,704	2,704	1,910	794
Other	6,000	6,000	-	6,000
Total commissioners administrator	<u>145,325</u>	<u>142,810</u>	<u>124,131</u>	<u>18,679</u>
Total commissioners.	<u>2,939,532</u>	<u>2,749,486</u>	<u>2,141,085</u>	<u>608,401</u>
Prosecutor:				
Personal services.	1,254,152	1,254,152	1,124,536	129,616
Materials and supplies.	31,169	31,169	24,560	6,609
Contractual services.	37,534	37,534	30,617	6,917
Other	39,706	39,706	37,706	2,000
Total prosecutor.	<u>1,362,561</u>	<u>1,362,561</u>	<u>1,217,419</u>	<u>145,142</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder:				
Personal services	\$ 243,299	\$ 243,299	\$ 236,785	\$ 6,514
Materials and supplies.	6,000	6,000	3,130	2,870
Contractual services.	18,154	18,154	13,724	4,430
Other	700	700	-	700
Total recorder.	<u>268,153</u>	<u>268,153</u>	<u>253,639</u>	<u>14,514</u>
Treasurer:				
Personal services	183,318	183,318	172,274	11,044
Materials and supplies.	35,573	35,573	34,187	1,386
Contractual services	13,687	13,687	11,607	2,080
Other	4,156	4,156	3,640	516
Total treasurer	<u>236,734</u>	<u>236,734</u>	<u>221,708</u>	<u>15,026</u>
Facilities:				
Personal services	1,027,248	1,058,248	1,029,829	28,419
Materials and supplies.	215,173	215,173	149,229	65,944
Contractual services	1,768,505	1,737,225	1,112,929	624,296
Other	5,000	5,280	280	5,000
Total facilities	<u>3,015,926</u>	<u>3,015,926</u>	<u>2,292,267</u>	<u>723,659</u>
Total general government - legislative and executive.	<u>9,545,165</u>	<u>9,393,533</u>	<u>7,723,985</u>	<u>1,669,548</u>
General government:				
Judicial:				
Auditor - public defender:				
Contractual services.	474,500	471,000	471,000	-
Other	14,150	17,650	3,500	14,150
Total auditor - public defender	<u>488,650</u>	<u>488,650</u>	<u>474,500</u>	<u>14,150</u>
Clerk of courts:				
Personal services	530,664	530,664	508,324	22,340
Materials and supplies.	18,763	18,763	17,695	1,068
Contractual services.	59,613	59,613	58,211	1,402
Total clerk of courts.	<u>609,040</u>	<u>609,040</u>	<u>584,230</u>	<u>24,810</u>
Common pleas:				
Common pleas-general:				
Personal services	970,070	978,854	797,649	181,205
Materials and supplies.	30,000	26,000	23,834	2,166
Contractual services.	118,200	109,416	65,473	43,943
Other	25,569	29,569	22,032	7,537
Total common pleas-general.	<u>1,143,839</u>	<u>1,143,839</u>	<u>908,988</u>	<u>234,851</u>
Drug court:				
Personal services	201,692	201,692	198,761	2,931
Total drug court.	<u>201,692</u>	<u>201,692</u>	<u>198,761</u>	<u>2,931</u>
Total common pleas.	<u>1,345,531</u>	<u>1,345,531</u>	<u>1,107,749</u>	<u>237,782</u>
Juvenile probate court:				
Juvenile court:				
Personal services	1,209,391	1,314,488	1,310,993	3,495
Materials and supplies.	33,000	28,000	27,998	2
Contractual services.	41,500	30,116	22,755	7,361
Other	18,000	8,000	7,793	207
Total juvenile court	<u>1,301,891</u>	<u>1,380,604</u>	<u>1,369,539</u>	<u>11,065</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Probate court:				
Personal services	\$ 122,652	\$ 137,014	\$ 136,825	\$ 189
Contractual services	22,350	18,000	18,000	-
Other	5,500	1,000	878	122
Total probate court	<u>150,502</u>	<u>156,014</u>	<u>155,703</u>	<u>311</u>
Total juvenile probate court	<u>1,452,393</u>	<u>1,536,618</u>	<u>1,525,242</u>	<u>11,376</u>
Total general government - judicial.	<u>3,895,614</u>	<u>3,979,839</u>	<u>3,691,721</u>	<u>288,118</u>
Public safety:				
Coroner:				
Personal services	141,692	153,058	149,520	3,538
Materials and supplies	2,800	8,050	7,367	683
Contractual services	64,665	68,777	68,345	432
Other	1,862	-	-	-
Total coroner	<u>211,019</u>	<u>229,885</u>	<u>225,232</u>	<u>4,653</u>
Administration:				
Personal services.	478,067	476,132	469,685	6,447
Materials and supplies	10,920	9,920	9,009	911
Contractual services	76,262	61,004	61,004	-
Other	47,811	38,537	37,586	951
Total administration	<u>613,060</u>	<u>585,593</u>	<u>577,284</u>	<u>8,309</u>
Law enforcement:				
Personal services.	2,719,401	2,523,170	2,364,854	158,316
Materials and supplies	152,625	205,825	203,443	2,382
Contractual services	129,958	123,958	123,247	711
Other	54,486	40,296	37,521	2,775
Total law enforcement	<u>3,056,470</u>	<u>2,893,249</u>	<u>2,729,065</u>	<u>164,184</u>
Court services:				
Personal services.	399,118	535,061	532,966	2,095
Materials and supplies	4,500	4,200	3,783	417
Contractual services	1,866,927	1,929,359	1,928,668	691
Other	4,312	2,191	2,191	-
Total court services.	<u>2,274,857</u>	<u>2,470,811</u>	<u>2,467,608</u>	<u>3,203</u>
Investigation:				
Personal services.	513,168	525,069	511,029	14,040
Materials and supplies	9,634	5,976	5,911	65
Contractual services	13,943	12,857	12,843	14
Other	34,784	19,103	19,103	-
Total investigation	<u>571,529</u>	<u>563,005</u>	<u>548,886</u>	<u>14,119</u>
Community service:				
Personal services.	363,952	414,272	404,048	10,224
Materials and supplies	4,040	1,566	1,462	104
Contractual services	3,995	2,457	2,299	158
Other	7,670	3,480	3,480	-
Total community service	<u>379,657</u>	<u>421,775</u>	<u>411,289</u>	<u>10,486</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Transportation:				
Materials and supplies	\$ 11,380	\$ 18,913	\$ 18,913	\$ -
Total transportation	11,380	18,913	18,913	-
Total sheriff	6,906,953	6,953,346	6,753,045	200,301
Total public safety	7,117,972	7,183,231	6,978,277	204,954
Public works:				
Engineer:				
Engineer - general:				
Personal services	177,083	177,083	171,573	5,510
Contractual services	23,660	23,660	6,689	16,971
Total engineer - general	200,743	200,743	178,262	22,481
Env engineer:				
Personal services	103,473	103,473	90,479	12,994
Total env engineer	103,473	103,473	90,479	12,994
Total engineer	304,216	304,216	268,741	35,475
Total public works	304,216	304,216	268,741	35,475
Human services:				
Children/families first:				
Disbursement	5,000	5,000	5,000	-
Total children/families first	5,000	5,000	5,000	-
Commissioners office - collaborative family risk				
Disbursement	110,000	110,000	110,000	-
Total collaborative family risk	110,000	110,000	110,000	-
Public assistance:				
Disbursement	74,000	74,000	74,000	-
Total public assistance	74,000	74,000	74,000	-
CS rotary local share:				
Other	619,000	619,000	619,000	-
Total CS rotary local share	619,000	619,000	619,000	-
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	368,374	378,774	348,490	30,284
Materials and supplies	26,154	24,154	16,366	7,788
Contractual services	139,015	115,615	113,595	2,020
Capital outlay	55,000	70,000	68,031	1,969
Other	305,838	305,838	231,192	74,646
Total veteran's services	894,381	894,381	777,674	116,707
Total human services	2,195,916	2,195,916	2,079,209	116,707
Health:				
Apiary inspection:				
Disbursement	3,000	3,500	3,500	-
Total apiary inspection	3,000	3,500	3,500	-

- 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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Vital stats:				
Disbursement	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Total vital stats	1,000	1,000	-	1,000
Crippled children:				
Disbursement	187,943	187,943	163,579	24,364
Total crippled children	187,943	187,943	163,579	24,364
Council on aging:				
Disbursement	150,000	150,000	150,000	-
Total council on aging	150,000	150,000	150,000	-
Humane society:				
Disbursement	75,000	75,000	75,000	-
Total humane society	75,000	75,000	75,000	-
Total health	416,943	417,443	392,079	25,364
Economic development and assistance				
Economic development:				
Disbursement	132,000	132,000	132,000	-
Total economic development	132,000	132,000	132,000	-
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	172,000	172,000	-
Intergovernmental:				
Extension office grant:				
Disbursement	204,000	204,000	204,000	-
Total extension office grant	204,000	204,000	204,000	-
Soil and water:				
Disbursement	212,236	212,236	212,236	-
Total soil and water	212,236	212,236	212,236	-
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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Historical society:				
Disbursement	\$ 25,000	\$ 26,648	\$ 26,648	\$ -
Total historical society	25,000	26,648	26,648	-
Total intergovernmental	497,950	499,598	499,598	-
Total expenditures	24,145,776	24,145,776	21,805,610	2,340,166
Excess (deficiency) of revenues over (under) expenditures	(725,928)	39,201	3,013,861	2,974,660
Other financing sources (uses):				
Sale of capital assets	20,000	20,000	30,946	10,946
Transfer in	265,643	265,643	225,000	(40,643)
Transfers out	(216,888)	(3,148,540)	(3,151,540)	(3,000)
Total other financing sources (uses)	68,755	(2,862,897)	(2,895,594)	(32,697)
Net change in fund balance	(657,173)	(2,823,696)	118,267	2,941,963
Fund balance at beginning of year	2,979,667	2,979,667	2,979,667	-
Prior year encumbrances appropriated	657,173	657,173	657,173	-
Fund balance at end of year	<u>\$ 2,979,667</u>	<u>\$ 813,144</u>	<u>\$ 3,755,107</u>	<u>\$ 2,941,963</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 6,074,855	\$ 6,074,855	\$ 6,885,608	\$ 810,753
Intergovernmental	2,729,945	2,729,945	2,852,513	122,568
Contributions and donations	-	-	9,200	9,200
Other	75,000	75,000	136,107	61,107
Total revenues.	<u>8,879,800</u>	<u>8,879,800</u>	<u>9,883,428</u>	<u>1,003,628</u>
Expenditures:				
Current:				
Human services:				
Personal services	5,400,666	5,381,442	4,875,322	506,120
Materials and supplies	59,582	59,582	52,086	7,496
Contractual services	6,047,049	6,099,649	5,526,065	573,584
Capital outlay	90,785	90,785	84,917	5,868
Other	746,196	746,196	295,931	450,265
Total expenditures	<u>12,344,278</u>	<u>12,377,654</u>	<u>10,834,321</u>	<u>1,543,333</u>
Excess of expenditures over revenues	<u>(3,464,478)</u>	<u>(3,497,854)</u>	<u>(950,893)</u>	<u>2,546,961</u>
Other financing uses:				
Transfers out	<u>(215,464)</u>	<u>(184,464)</u>	<u>-</u>	<u>184,464</u>
Total other financing uses	<u>(215,464)</u>	<u>(184,464)</u>	<u>-</u>	<u>184,464</u>
Net change in fund balance	(3,679,942)	(3,682,318)	(950,893)	2,731,425
Fund balance at beginning of year	12,694,032	12,694,032	12,694,032	-
Prior year encumbrances appropriated.	<u>166,370</u>	<u>166,370</u>	<u>166,370</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 9,180,460</u>	<u>\$ 9,178,084</u>	<u>\$ 11,909,509</u>	<u>\$ 2,731,425</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Debt service:				
Principal retirement	\$ 195,000	\$ 12,003,904	\$ 12,003,904	\$ -
Interest and fiscal charges	21,888	375,983	375,651	332
Bond issuance costs	-	254,820	254,820	-
Total expenditures	<u>216,888</u>	<u>12,634,707</u>	<u>12,634,375</u>	<u>332</u>
Excess of expenditures over revenues	<u>(216,888)</u>	<u>(12,634,707)</u>	<u>(12,634,375)</u>	<u>332</u>
Other financing sources:				
Sale of bonds	-	10,865,000	10,865,000	-
Premium on bonds	-	748,471	748,471	-
Transfers in	216,888	982,017	985,017	3,000
Total other financing sources	<u>216,888</u>	<u>12,595,488</u>	<u>12,598,488</u>	<u>3,000</u>
Net change in fund balance	-	(39,219)	(35,887)	3,332
Fund balance at beginning of year	<u>151,160</u>	<u>151,160</u>	<u>151,160</u>	<u>-</u>
Fund balance at end of year	<u>\$ 151,160</u>	<u>\$ 111,941</u>	<u>\$ 115,273</u>	<u>\$ 3,332</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.

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.

Probate and Juvenile Court Computer Research

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

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds - (Continued)

Juvenile Court Indigent Offenders

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

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.

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.

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds - (Continued)

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 within 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.

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.

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds - (Continued)

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.

Grant Mediation

To account for grants that are restricted to be used for mediation programs.

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):

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.

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.

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.

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.

Capital Improvements

To account for various capital improvements to County facilities and other assets.

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Capital Project Funds - (Continued)

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.

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.

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, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund - Bond Retirement	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 16,481,193	\$ 504,727	\$ 17,332,605	\$ 34,318,525
Cash and cash equivalents in segregated accounts.	528,981	-	-	528,981
Receivables (net of allowance for uncollectibles):				
Sales taxes	761,306	-	-	761,306
Real estate and other taxes	2,286,370	-	-	2,286,370
Payment in lieu of taxes.	-	-	281,700	281,700
Accounts.	77,009	-	850,000	927,009
Due from other governments	3,126,946	-	164	3,127,110
Special assessments	267,665	-	-	267,665
Interfund loans receivable	-	-	276,330	276,330
Due from other funds	381,721	-	-	381,721
Prepayments	92,010	-	-	92,010
Materials and supplies inventory.	472,454	-	-	472,454
Total assets	\$ 24,475,655	\$ 504,727	\$ 18,740,799	\$ 43,721,181
Liabilities:				
Accounts payable	\$ 870,497	\$ -	\$ 61,656	\$ 932,153
Contracts payable.	423	-	42,179	42,602
Accrued wages and benefits payable	261,065	-	-	261,065
Due to other governments	107,525	-	-	107,525
Interfund loans payable	136,330	140,000	-	276,330
Due to other funds.	381,704	-	-	381,704
Due to external parties	4,785	-	-	4,785
Notes payable	-	-	4,500,000	4,500,000
Total liabilities	1,762,329	140,000	4,603,835	6,506,164
Deferred inflows of resources:				
Property taxes levied for the next fiscal year.	2,184,459	-	-	2,184,459
Delinquent property tax revenue not available.	56,571	-	-	56,571
Sales tax revenue not available	513,931	-	-	513,931
Special assessments revenue not available.	267,665	-	-	267,665
Other nonexchange transactions.	1,988,675	-	164	1,988,839
Unavailable grant revenue.	339,198	-	-	339,198
Payments in lieu of taxes levied for the next fiscal year. . .	-	-	281,700	281,700
Miscellaneous revenue not available.	70,688	-	-	70,688
Total deferred inflows of resources	5,421,187	-	281,864	5,703,051
Fund balances:				
Nonspendable	564,464	-	-	564,464
Restricted	16,120,799	364,727	4,032,296	20,517,822
Committed	621,429	-	3,868,863	4,490,292
Assigned	-	-	5,981,500	5,981,500
Unassigned (deficit)	(14,553)	-	(27,559)	(42,112)
Total fund balances.	17,292,139	364,727	13,855,100	31,511,966
Total liabilities, deferred inflows of resources and fund balances	\$ 24,475,655	\$ 504,727	\$ 18,740,799	\$ 43,721,181

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund - Bond Retirement	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
From local sources:				
Property and other local taxes	\$ 2,301,489	\$ -	\$ -	\$ 2,301,489
Sales taxes	2,997,698	-	-	2,997,698
Charges for services	3,560,448	-	2,557	3,563,005
Licenses and permits	166,720	-	-	166,720
Fines and forfeitures	177,009	-	-	177,009
Intergovernmental	15,606,599	-	778,688	16,385,287
Special assessments	254,704	-	54,678	309,382
Investment income	56,929	-	4,561	61,490
Rental income	58,615	-	-	58,615
Contributions and donations	23,319	-	-	23,319
Payment in lieu of taxes	-	-	229,729	229,729
Other	819,725	62,992	397,792	1,280,509
Total revenues	<u>26,023,255</u>	<u>62,992</u>	<u>1,468,005</u>	<u>27,554,252</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	4,053,634	-	-	4,053,634
Judicial	458,385	-	-	458,385
Public safety	1,860,149	-	-	1,860,149
Public works	6,834,736	-	288,000	7,122,736
Health	3,261,363	-	-	3,261,363
Human services	5,212,450	-	15,254	5,227,704
Economic development	490,646	-	-	490,646
Capital outlay	173,763	-	3,586,583	3,760,346
Debt service:				
Principal retirement	-	597,940	-	597,940
Interest and fiscal charges	-	221,729	-	221,729
Note issuance costs	-	21,694	-	21,694
Total expenditures	<u>22,345,126</u>	<u>841,363</u>	<u>3,889,837</u>	<u>27,076,326</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,678,129</u>	<u>(778,371)</u>	<u>(2,421,832)</u>	<u>477,926</u>
Other financing sources (uses):				
Transfers in	-	816,677	2,316,009	3,132,686
Transfers out	(163,042)	-	(728,635)	(891,677)
Premium on note issuance	-	26,415	-	26,415
Total other financing sources (uses)	<u>(163,042)</u>	<u>843,092</u>	<u>1,587,374</u>	<u>2,267,424</u>
Net change in fund balances	3,515,087	64,721	(834,458)	2,745,350
Fund balances at beginning of year	13,819,771	300,006	14,689,558	28,809,335
Change in inventory balance	<u>(42,719)</u>	-	-	<u>(42,719)</u>
Fund balances at end of year	<u>\$ 17,292,139</u>	<u>\$ 364,727</u>	<u>\$ 13,855,100</u>	<u>\$ 31,511,966</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2018

	<u>Real Estate Assessment</u>	<u>Computerized Legal Research</u>	<u>Delinquent Real Estate Collection</u>	<u>Recorder Equipment Set Aside</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,171,935	\$ 57,526	\$ 401,238	\$ 26,061
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	25	207	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	8,944	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 1,180,904</u>	<u>\$ 57,733</u>	<u>\$ 401,238</u>	<u>\$ 26,061</u>
Liabilities:				
Accounts payable	\$ 488	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-
Accrued wages and benefits payable	22,149	-	4,477	-
Due to other governments	6,113	-	1,261	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>28,750</u>	<u>-</u>	<u>5,738</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	8,944	-	-	-
Restricted	1,143,210	57,733	395,500	26,061
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>1,152,154</u>	<u>57,733</u>	<u>395,500</u>	<u>26,061</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,180,904</u>	<u>\$ 57,733</u>	<u>\$ 401,238</u>	<u>\$ 26,061</u>

Treasurer Prepaid Interest	Federal Chip	Moving Ohio Forward	Law Library	Probate Court Conduct of Business	Indigent Guardianship
\$ 41,769	\$ 178,835	\$ 200	\$ 154,753	\$ 9,069	\$ 303
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	5,007	16	764
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,706	-	-
-	-	-	190	-	-
<u>\$ 41,769</u>	<u>\$ 178,835</u>	<u>\$ 200</u>	<u>\$ 161,656</u>	<u>\$ 9,085</u>	<u>\$ 1,067</u>
\$ -	\$ 68,417	\$ -	\$ 9,621	\$ -	\$ 188
-	-	-	-	-	-
-	-	-	1,677	-	-
-	-	-	474	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>68,417</u>	<u>-</u>	<u>11,772</u>	<u>-</u>	<u>188</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,896	-	-
41,769	110,418	200	147,988	9,085	879
-	-	-	-	-	-
-	-	-	-	-	-
<u>41,769</u>	<u>110,418</u>	<u>200</u>	<u>149,884</u>	<u>9,085</u>	<u>879</u>
<u>\$ 41,769</u>	<u>\$ 178,835</u>	<u>\$ 200</u>	<u>\$ 161,656</u>	<u>\$ 9,085</u>	<u>\$ 1,067</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2018

	Probate and Juvenile Special Projects	Common Pleas Special Projects	Clerk of Courts Computerization	Probate and Juvenile Court Computer
Assets:				
Equity in pooled cash and cash equivalents	\$ 19,642	\$ 520,327	\$ 119,079	\$ 14,044
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	420	5,734	1,398	572
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	1,174
Materials and supplies inventory	-	-	-	-
Total assets	\$ 20,062	\$ 526,061	\$ 120,477	\$ 15,790
Liabilities:				
Accounts payable	\$ -	\$ 3,580	\$ -	\$ -
Contracts payable	-	-	-	-
Accrued wages and benefits payable	-	2,304	-	-
Due to other governments	-	649	-	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	-	6,533	-	-
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	-	-	-	1,174
Restricted	20,062	519,528	120,477	14,616
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	20,062	519,528	120,477	15,790
Total liabilities, deferred inflows of resources and fund balances	\$ 20,062	\$ 526,061	\$ 120,477	\$ 15,790

Probate and Juvenile Court Computer Research	Juvenile Court Indigent Offenders	Dispute Resolution	CP Addiction Grant	Economic Development	Convention and Tourist Bureau
\$ 20,802	\$ 4,863	\$ 118,883	\$ 64,321	\$ 4,675	\$ 449,837
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	45,340
128	205	2,066	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	345	-	-	-
-	-	-	-	-	-
<u>\$ 20,930</u>	<u>\$ 5,068</u>	<u>\$ 121,294</u>	<u>\$ 64,321</u>	<u>\$ 4,675</u>	<u>\$ 495,177</u>
\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	4,035	-
-	-	-	-	1,138	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	400	-	5,173	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	45,340
-	-	-	-	-	45,340
-	-	345	-	-	-
20,930	5,068	120,549	64,321	-	-
-	-	-	-	-	449,837
-	-	-	-	(498)	-
<u>20,930</u>	<u>5,068</u>	<u>120,894</u>	<u>64,321</u>	<u>(498)</u>	<u>449,837</u>
<u>\$ 20,930</u>	<u>\$ 5,068</u>	<u>\$ 121,294</u>	<u>\$ 64,321</u>	<u>\$ 4,675</u>	<u>\$ 495,177</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
 DECEMBER 31, 2018

	DUI	Forfeitures	Sheriff CCW Rotary	Law Enforcement Grants
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,946	\$ 6,990	\$ 164,847	\$ 81,072
Cash and cash equivalents in segregated accounts	528,981	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	-	2,005	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 532,927</u>	<u>\$ 6,990</u>	<u>\$ 166,852</u>	<u>\$ 81,072</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 675	\$ -
Contracts payable	-	-	-	-
Accrued wages and benefits payable	-	-	638	-
Due to other governments	-	-	1,214	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>2,527</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	532,927	6,990	164,325	81,072
Committed	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>532,927</u>	<u>6,990</u>	<u>164,325</u>	<u>81,072</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 532,927</u>	<u>\$ 6,990</u>	<u>\$ 166,852</u>	<u>\$ 81,072</u>

Sheriff Policing Rotary	DARE Community Education	Youth Services Subsidy	9-1-1 Emergency	Local Emergency Planning	Juvenile Tobacco	Law Enforcement Memorial
\$ 110,625	\$ 53,572	\$ 238,217	\$ 2,162,007	\$ 27,171	\$ 455	\$ 1,944
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,440,364	-	-	-
2,085	112	-	-	-	-	-
-	-	-	61,375	2,773	-	-
-	-	-	-	-	-	-
541	-	-	-	-	-	-
74	-	-	25,444	2,310	-	-
-	-	-	3,121	-	-	-
<u>\$ 113,325</u>	<u>\$ 53,684</u>	<u>\$ 238,217</u>	<u>\$ 3,692,311</u>	<u>\$ 32,254</u>	<u>\$ 455</u>	<u>\$ 1,944</u>
\$ 506	\$ -	\$ 5,669	\$ 3,057	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	29,919	212	-	-
1,748	-	-	36,800	60	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,254</u>	<u>-</u>	<u>5,669</u>	<u>69,776</u>	<u>272</u>	<u>-</u>	<u>-</u>
-	-	-	1,408,930	-	-	-
-	-	-	31,434	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	61,375	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,501,739	-	-	-
74	-	-	28,565	2,310	-	-
110,997	53,684	232,548	2,092,231	29,672	455	1,944
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>111,071</u>	<u>53,684</u>	<u>232,548</u>	<u>2,120,796</u>	<u>31,982</u>	<u>455</u>	<u>1,944</u>
<u>\$ 113,325</u>	<u>\$ 53,684</u>	<u>\$ 238,217</u>	<u>\$ 3,692,311</u>	<u>\$ 32,254</u>	<u>\$ 455</u>	<u>\$ 1,944</u>

--Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2018

	<u>Juvenile Special Projects</u>	<u>VOCA Grant</u>	<u>VAWA Grant</u>	<u>Motor Vehicle and Gas Tax</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 114,273	\$ 34,247	\$ 27,779	\$ 2,289,020
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	380,654
Real estate and other taxes	-	-	-	-
Accounts	464	-	-	9,661
Due from other governments	-	13,177	-	2,288,776
Special assessments	-	-	-	-
Due from other funds	-	-	-	753
Prepayments	-	392	-	5,770
Materials and supplies inventory	-	2,885	-	454,309
Total assets	<u>\$ 114,737</u>	<u>\$ 50,701</u>	<u>\$ 27,779</u>	<u>\$ 5,428,943</u>
Liabilities:				
Accounts payable	\$ -	\$ 409	\$ -	\$ 116,892
Contracts payable	-	-	-	423
Accrued wages and benefits payable	-	5,730	-	64,896
Due to other governments	-	1,614	-	19,383
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	64
Due to external parties	-	-	-	-
Total liabilities	<u>-</u>	<u>7,753</u>	<u>-</u>	<u>201,658</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	256,966
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	1,885,943
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	10,224
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,153,133</u>
Fund balances:				
Nonspendable	-	3,277	-	460,079
Restricted	114,737	39,671	27,779	2,614,073
Committed	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>114,737</u>	<u>42,948</u>	<u>27,779</u>	<u>3,074,152</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 114,737</u>	<u>\$ 50,701</u>	<u>\$ 27,779</u>	<u>\$ 5,428,943</u>

Road and Bridge	Ditch Rotary	Ditch Maintenance	Dog and Kennel	ADAMH	Preschool Grant
\$ 15,582	\$ 122,275	\$ 624,838	\$ 143,407	\$ 1,262,801	\$ 92,931
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	800,666	-
1,724	-	-	8,387	-	-
-	-	-	-	171,545	-
-	-	267,665	-	-	-
-	-	-	-	-	-
-	-	-	105	23,848	-
-	-	-	-	2,308	-
<u>\$ 17,306</u>	<u>\$ 122,275</u>	<u>\$ 892,503</u>	<u>\$ 151,899</u>	<u>\$ 2,261,168</u>	<u>\$ 92,931</u>
\$ -	\$ -	\$ 422	\$ 1,188	\$ 158,126	\$ -
-	-	-	-	-	-
673	-	-	8	14,987	-
172	-	-	1	4,682	-
-	136,330	-	-	-	-
-	-	-	-	-	-
-	-	4,785	-	-	-
<u>845</u>	<u>136,330</u>	<u>5,207</u>	<u>1,197</u>	<u>177,795</u>	<u>-</u>
-	-	-	-	775,529	-
-	-	-	-	25,137	-
-	-	-	-	-	-
-	-	267,665	-	-	-
-	-	-	-	41,357	-
-	-	-	-	108,890	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>267,665</u>	<u>-</u>	<u>950,913</u>	<u>-</u>
-	-	-	105	26,156	-
16,461	-	619,631	150,597	1,106,304	92,931
-	-	-	-	-	-
-	(14,055)	-	-	-	-
<u>16,461</u>	<u>(14,055)</u>	<u>619,631</u>	<u>150,702</u>	<u>1,132,460</u>	<u>92,931</u>
<u>\$ 17,306</u>	<u>\$ 122,275</u>	<u>\$ 892,503</u>	<u>\$ 151,899</u>	<u>\$ 2,261,168</u>	<u>\$ 92,931</u>

--Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2018

	<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 202,382	\$ 1,102,688	\$ 312,816	\$ 591,051
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	2,850	3,079	12,651
Due from other governments	137,458	375,094	-	-
Special assessments	-	-	-	-
Due from other funds	-	292,380	25,683	-
Prepayments	40	9,331	3,647	8,864
Materials and supplies inventory	-	9,641	-	-
Total assets	<u>\$ 339,880</u>	<u>\$ 1,791,984</u>	<u>\$ 345,225</u>	<u>\$ 612,566</u>
Liabilities:				
Accounts payable	\$ 24,010	\$ 79,085	\$ 205,532	\$ 143
Contracts payable	-	-	-	-
Accrued wages and benefits payable	-	72,924	11,552	11,955
Due to other governments	665	20,591	3,438	3,369
Interfund loans payable	-	-	-	-
Due to other funds	-	49,830	13,178	32,461
Due to external parties	-	-	-	-
Total liabilities	<u>24,675</u>	<u>222,430</u>	<u>233,700</u>	<u>47,928</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	96,010	83,414	-	-
Miscellaneous revenue not available	-	280	813	-
Total deferred inflows of resources	<u>96,010</u>	<u>83,694</u>	<u>813</u>	<u>-</u>
Fund balances:				
Nonspendable	40	18,972	3,647	8,864
Restricted	219,155	1,466,888	107,065	555,774
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>219,195</u>	<u>1,485,860</u>	<u>110,712</u>	<u>564,638</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 339,880</u>	<u>\$ 1,791,984</u>	<u>\$ 345,225</u>	<u>\$ 612,566</u>

Children Services	Adult Basic Literacy Education Grant	Senior Services	Workplace Investment Act	Targeted Community Alternative
\$ 931,390	\$ 116	\$ 1,917,114	\$ 101,655	\$ 136,147
-	-	-	-	-
-	-	380,652	-	-
664	-	15,245	-	-
50,807	-	77	-	25,864
-	-	-	-	-
54,580	-	7,784	-	-
-	-	-	16	-
-	-	-	-	-
<u>\$ 1,037,441</u>	<u>\$ 116</u>	<u>\$ 2,320,872</u>	<u>\$ 101,671</u>	<u>\$ 162,011</u>
\$ 102,863	\$ -	\$ 80,079	\$ 47	\$ -
-	-	-	-	-
-	-	11,753	-	-
249	-	3,578	-	-
-	-	-	-	-
196,404	-	25,036	64,731	-
-	-	-	-	-
<u>299,516</u>	<u>-</u>	<u>120,446</u>	<u>64,778</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	256,965	-	-
-	-	-	-	-
-	-	-	-	-
50,807	-	77	-	-
-	-	14,031	-	-
<u>50,807</u>	<u>-</u>	<u>271,073</u>	<u>-</u>	<u>-</u>
-	-	-	16	-
687,118	116	1,929,353	36,877	162,011
-	-	-	-	-
-	-	-	-	-
<u>687,118</u>	<u>116</u>	<u>1,929,353</u>	<u>36,893</u>	<u>162,011</u>
<u>\$ 1,037,441</u>	<u>\$ 116</u>	<u>\$ 2,320,872</u>	<u>\$ 101,671</u>	<u>\$ 162,011</u>

--Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
DECEMBER 31, 2018

	<u>Collaborative Family Risk</u>	<u>CP Probation Services</u>	<u>Grant Mediation</u>	<u>Railroad Grade Crossing</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 182,194	\$ 44,079	\$ -	\$ 3,400
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	1,511	29	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 182,194</u>	<u>\$ 45,590</u>	<u>\$ 29</u>	<u>\$ 3,400</u>
Liabilities:				
Accounts payable	\$ 9,100	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-
Accrued wages and benefits payable	1,176	-	-	-
Due to other governments	326	-	-	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>10,602</u>	<u>-</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	-	45,590	29	3,400
Committed	171,592	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>171,592</u>	<u>45,590</u>	<u>29</u>	<u>3,400</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 182,194</u>	<u>\$ 45,590</u>	<u>\$ 29</u>	<u>\$ 3,400</u>

**Total
Nonmajor Special
Revenue Funds**

\$ 16,481,193
528,981

761,306
2,286,370
77,009
3,126,946
267,665
381,721
92,010
472,454

\$ 24,475,655

\$ 870,497
423
261,065
107,525
136,330
381,704
4,785

1,762,329

2,184,459
56,571
513,931
267,665
1,988,675
339,198
70,688

5,421,187

564,464
16,120,799
621,429
(14,553)

17,292,139

\$ 24,475,655

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	<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	1,201,382	2,779	184,404	-
Licenses and permits	5	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	364	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,201,751	2,779	184,404	-
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government:				
Legislative and executive	1,546,677	-	142,210	11,115
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	1,546,677	-	142,210	11,115
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(344,926)	2,779	42,194	(11,115)
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	(344,926)	2,779	42,194	(11,115)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance (deficit) at end of year	1,497,080	54,954	353,306	37,176
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 1,152,154</u>	<u>\$ 57,733</u>	<u>\$ 395,500</u>	<u>\$ 26,061</u>

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	5,190	319	5,169
-	-	-	-	-	-
-	-	-	141,381	-	-
-	230,647	-	-	-	-
-	-	-	-	-	-
18,415	875	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	36,821	-	-	-	-
<u>18,415</u>	<u>268,343</u>	<u>-</u>	<u>146,571</u>	<u>319</u>	<u>5,169</u>
1,162	181,927	-	-	-	-
-	-	-	175,690	542	5,885
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,162</u>	<u>181,927</u>	<u>-</u>	<u>175,690</u>	<u>542</u>	<u>5,885</u>
<u>17,253</u>	<u>86,416</u>	<u>-</u>	<u>(29,119)</u>	<u>(223)</u>	<u>(716)</u>
-	-	-	-	-	-
-	-	-	-	-	-
17,253	86,416	-	(29,119)	(223)	(716)
24,516	24,002	200	178,913	9,308	1,595
-	-	-	90	-	-
<u>\$ 41,769</u>	<u>\$ 110,418</u>	<u>\$ 200</u>	<u>\$ 149,884</u>	<u>\$ 9,085</u>	<u>\$ 879</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, 2018

	Probate and Juvenile Special Projects	Common Pleas Special Projects	Clerk of Courts Computerization	Probate and Juvenile Court Computer
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	2,680	90,172	18,066	7,946
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	31,669	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	49,999	-	-
Total revenues	2,680	171,840	18,066	7,946
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	941	234,066	-	7,272
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	941	234,066	-	7,272
Excess (deficiency) of revenues over (under) expenditures	1,739	(62,226)	18,066	674
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	-	-	-	-
Net change in fund balances	1,739	(62,226)	18,066	674
Fund balance (deficit) at end of year	18,323	581,754	102,411	15,116
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	\$ 20,062	\$ 519,528	\$ 120,477	\$ 15,790

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217,532
-	-	-	-	-	-
1,424	505	28,036	-	132,000	-
-	-	-	-	-	-
-	-	-	64,320	132,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,424</u>	<u>505</u>	<u>28,036</u>	<u>64,320</u>	<u>264,000</u>	<u>217,532</u>
-	-	-	-	-	-
70	-	13,476	12,338	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	263,126	227,520
-	-	-	-	-	-
<u>70</u>	<u>-</u>	<u>13,476</u>	<u>12,338</u>	<u>263,126</u>	<u>227,520</u>
<u>1,354</u>	<u>505</u>	<u>14,560</u>	<u>51,982</u>	<u>874</u>	<u>(9,988)</u>
-	-	-	-	-	-
-	-	-	-	-	-
1,354	505	14,560	51,982	874	(9,988)
19,576	4,563	106,334	12,339	(1,372)	459,825
-	-	-	-	-	-
<u>\$ 20,930</u>	<u>\$ 5,068</u>	<u>\$ 120,894</u>	<u>\$ 64,321</u>	<u>\$ (498)</u>	<u>\$ 449,837</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, 2018

	<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	65	-	56,925	-
Licenses and permits	-	-	-	-
Fines and forfeitures	347	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	1,120	6,062	-	-
Total revenues	<u>1,532</u>	<u>6,062</u>	<u>56,925</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	29,091	-	39,233	1,117
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>29,091</u>	<u>-</u>	<u>39,233</u>	<u>1,117</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(27,559)</u>	<u>6,062</u>	<u>17,692</u>	<u>(1,117)</u>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(27,559)	6,062	17,692	(1,117)
Fund balance (deficit) at end of year	560,486	928	146,633	82,189
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 532,927</u>	<u>\$ 6,990</u>	<u>\$ 164,325</u>	<u>\$ 81,072</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>
\$ -	\$ -	\$ -	\$ 1,436,658	\$ -	\$ -
-	-	-	-	-	-
37,434	-	-	-	-	-
-	-	-	-	-	-
15,903	1,313	204,681	119,870	20,010	-
-	-	-	-	-	-
-	-	-	-	-	-
4,450	-	-	-	-	-
-	18,334	-	-	-	-
12,750	112	364	123,439	-	-
<u>70,537</u>	<u>19,759</u>	<u>205,045</u>	<u>1,679,967</u>	<u>20,010</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
67,956	31,187	184,104	1,224,928	40,836	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>67,956</u>	<u>31,187</u>	<u>184,104</u>	<u>1,224,928</u>	<u>40,836</u>	<u>-</u>
<u>2,581</u>	<u>(11,428)</u>	<u>20,941</u>	<u>455,039</u>	<u>(20,826)</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
2,581	(11,428)	20,941	455,039	(20,826)	-
108,490	65,112	211,607	1,663,922	52,808	455
-	-	-	1,835	-	-
<u>\$ 111,071</u>	<u>\$ 53,684</u>	<u>\$ 232,548</u>	<u>\$ 2,120,796</u>	<u>\$ 31,982</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, 2018

	<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	-	6,704	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	34,865	234,672	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	286	1,805
Other	-	-	-	-
Total revenues	<u>-</u>	<u>41,569</u>	<u>234,958</u>	<u>1,805</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	66	23,938	215,742	1,951
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>66</u>	<u>23,938</u>	<u>215,742</u>	<u>1,951</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(66)</u>	<u>17,631</u>	<u>19,216</u>	<u>(146)</u>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(66)	17,631	19,216	(146)
Fund balance (deficit) at end of year	2,010	97,106	22,423	27,925
Change in inventory balance	-	-	1,309	-
Fund balance (deficit) at end of year	<u><u>\$ 1,944</u></u>	<u><u>\$ 114,737</u></u>	<u><u>\$ 42,948</u></u>	<u><u>\$ 27,779</u></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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 647,299
1,498,852	-	-	-	-	-
1,302,515	-	-	-	-	-
2,240	-	-	-	164,475	-
-	29,791	-	-	2,061	-
5,349,361	-	-	-	-	2,245,902
-	-	-	254,704	-	-
37,639	-	-	-	-	-
-	-	-	-	-	50,051
-	-	-	-	2,894	-
23,743	-	155,311	-	531	165,116
<u>8,214,350</u>	<u>29,791</u>	<u>155,311</u>	<u>254,704</u>	<u>169,961</u>	<u>3,108,368</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,516,539	17,174	36,750	264,273	-	-
-	-	-	-	90,142	2,488,123
-	-	-	-	-	-
-	-	-	-	-	-
-	-	173,763	-	-	-
<u>6,516,539</u>	<u>17,174</u>	<u>210,513</u>	<u>264,273</u>	<u>90,142</u>	<u>2,488,123</u>
<u>1,697,811</u>	<u>12,617</u>	<u>(55,202)</u>	<u>(9,569)</u>	<u>79,819</u>	<u>620,245</u>
(88,042)	-	-	-	(75,000)	-
<u>(88,042)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(75,000)</u>	<u>-</u>
1,609,769	12,617	(55,202)	(9,569)	4,819	620,245
1,512,347	3,844	41,147	629,200	145,883	512,462
(47,964)	-	-	-	-	(247)
<u>\$ 3,074,152</u>	<u>\$ 16,461</u>	<u>\$ (14,055)</u>	<u>\$ 619,631</u>	<u>\$ 150,702</u>	<u>\$ 1,132,460</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, 2018

	<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	-	-	-	306,775
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	97,591	660,966	3,014,727	50,000
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	4,114	-	-
Contributions and donations	-	-	-	-
Other	-	-	-	6,579
Total revenues	<u>97,591</u>	<u>665,080</u>	<u>3,014,727</u>	<u>363,354</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	2,170,543	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	33,300	649,798	-	-
Human services	-	-	972,222	670,183
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>33,300</u>	<u>649,798</u>	<u>3,142,765</u>	<u>670,183</u>
Excess (deficiency) of revenues over (under) expenditures	<u>64,291</u>	<u>15,282</u>	<u>(128,038)</u>	<u>(306,829)</u>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>64,291</u>	<u>15,282</u>	<u>(128,038)</u>	<u>(306,829)</u>
Fund balance (deficit) at end of year	28,640	203,913	1,611,640	417,541
Change in inventory balance	-	-	2,258	-
Fund balance (deficit) at end of year	<u>\$ 92,931</u>	<u>\$ 219,195</u>	<u>\$ 1,485,860</u>	<u>\$ 110,712</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,498,846	-
133,608	-	-	-	-
-	-	-	-	-
-	-	-	-	-
599,092	1,772,175	-	237,127	273,903
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,353	82,662	-	144,399	-
<u>743,053</u>	<u>1,854,837</u>	<u>-</u>	<u>1,880,372</u>	<u>273,903</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
611,588	1,540,287	-	1,122,286	228,529
-	-	-	-	-
-	-	-	-	-
<u>611,588</u>	<u>1,540,287</u>	<u>-</u>	<u>1,122,286</u>	<u>228,529</u>
-	-	-	-	-
131,465	314,550	-	758,086	45,374
-	-	-	-	-
-	-	-	-	-
131,465	314,550	-	758,086	45,374
433,173	372,568	116	1,171,267	(8,481)
-	-	-	-	-
<u>\$ 564,638</u>	<u>\$ 687,118</u>	<u>\$ 116</u>	<u>\$ 1,929,353</u>	<u>\$ 36,893</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Targeted Community Alternative</u>	<u>Collaborative Family Risk</u>	<u>CP Probation Services</u>	<u>Grant Mediation</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	-	-	36,350	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	29
Intergovernmental	105,806	109,999	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	105,806	109,999	36,350	29
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	225	-	7,880	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	67,355	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	225	67,355	7,880	-
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	105,581	42,644	28,470	29
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	105,581	42,644	28,470	29
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance (deficit) at end of year	56,430	128,948	17,120	-
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 162,011</u>	<u>\$ 171,592</u>	<u>\$ 45,590</u>	<u>\$ 29</u>

<u>Railroad Grade Crossing</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ 2,301,489
-	2,997,698
-	3,560,448
-	166,720
3,400	177,009
-	15,606,599
-	254,704
-	56,929
-	58,615
-	23,319
-	819,725
3,400	26,023,255
-	4,053,634
-	458,385
-	1,860,149
-	6,834,736
-	3,261,363
-	5,212,450
-	490,646
-	173,763
-	22,345,126
3,400	3,678,129
-	(163,042)
-	(163,042)
3,400	3,515,087
-	13,819,771
-	(42,719)
\$ 3,400	\$ 17,292,139

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 1,103,000	\$ 1,103,000	\$ 1,201,382	\$ 98,382
Licenses and permits	30	30	5	(25)
Other	-	-	364	364
Total revenues	1,103,030	1,103,030	1,201,751	98,721
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	678,527	716,207	703,638	12,569
Materials and supplies	21,686	21,686	10,136	11,550
Contractual services	1,146,685	1,109,005	1,005,553	103,452
Capital outlay	30,039	30,039	20,387	9,652
Other	35,957	35,957	21,948	14,009
Total expenditures	1,912,894	1,912,894	1,761,662	151,232
Net change in fund balance	(809,864)	(809,864)	(559,911)	249,953
Fund balance at beginning of year	1,156,715	1,156,715	1,156,715	-
Prior year encumbrances appropriated.	364,367	364,367	364,367	-
Fund balance at end of year.	\$ 711,218	\$ 711,218	\$ 961,171	\$ 249,953

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, 2018

	<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	\$ 2,900	\$ 2,900	\$ 2,804	\$ (96)
Total revenues	<u>2,900</u>	<u>2,900</u>	<u>2,804</u>	<u>(96)</u>
Net change in fund balance	2,900	2,900	2,804	(96)
Fund balance at beginning of year	<u>54,722</u>	<u>54,722</u>	<u>54,722</u>	<u>-</u>
Fund balance at end of year	<u>\$ 57,622</u>	<u>\$ 57,622</u>	<u>\$ 57,526</u>	<u>\$ (96)</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, 2018

	<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	\$ 120,000	\$ 120,000	\$ 184,404	\$ 64,404
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>184,404</u>	<u>64,404</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Treasurer:				
Personal services	134,161	137,245	128,810	8,435
Materials and supplies	48,600	48,600	553	48,047
Contractual services	30,500	30,500	56	30,444
Capital outlay	1,503	1,503	-	1,503
Other	900	14,172	13,272	900
Total expenditures	<u>215,664</u>	<u>232,020</u>	<u>142,691</u>	<u>89,329</u>
Net change in fund balance.	(95,664)	(112,020)	41,713	153,733
Fund balance at beginning of year	<u>359,525</u>	<u>359,525</u>	<u>359,525</u>	<u>-</u>
Fund balance at end of year	<u>\$ 263,861</u>	<u>\$ 247,505</u>	<u>\$ 401,238</u>	<u>\$ 153,733</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, 2018

	<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	\$ 4,842	\$ 5,158
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>4,842</u>	<u>5,158</u>
Net change in fund balance.	(10,000)	(10,000)	(4,842)	5,158
Fund balance at beginning of year	<u>30,903</u>	<u>30,903</u>	<u>30,903</u>	<u>-</u>
Fund balance at end of year	<u>\$ 20,903</u>	<u>\$ 20,903</u>	<u>\$ 26,061</u>	<u>\$ 5,158</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 8,135	\$ 8,135	\$ 18,415	\$ 10,280
Total revenues	<u>8,135</u>	<u>8,135</u>	<u>18,415</u>	<u>10,280</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Materials and supplies	8,135	8,135	1,162	6,973
Total expenditures	<u>8,135</u>	<u>8,135</u>	<u>1,162</u>	<u>6,973</u>
Net change in fund balance	-	-	17,253	17,253
Fund balance at beginning of year	<u>24,516</u>	<u>24,516</u>	<u>24,516</u>	<u>-</u>
Fund balance at end of year	<u>\$ 24,516</u>	<u>\$ 24,516</u>	<u>\$ 41,769</u>	<u>\$ 17,253</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 850,000	\$ 850,000	\$ 230,647	\$ (619,353)
Investment income.	95	95	875	780
Other	-	-	36,821	36,821
Total revenues.	<u>850,095</u>	<u>850,095</u>	<u>268,343</u>	<u>(581,752)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	871,967	901,118	257,824	643,294
Total expenditures	<u>871,967</u>	<u>901,118</u>	<u>257,824</u>	<u>643,294</u>
Net change in fund balance	(21,872)	(51,023)	10,519	61,542
Fund balance at beginning of year	<u>51,062</u>	<u>51,062</u>	<u>51,062</u>	<u>-</u>
Fund balance at end of year	<u>\$ 29,190</u>	<u>\$ 39</u>	<u>\$ 61,581</u>	<u>\$ 61,542</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, 2018

	<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)
 RAILROAD GRADE CROSSING
 FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and Forfeitures	\$ -	\$ -	\$ 3,400	\$ 3,400
Total revenues	<u>-</u>	<u>-</u>	<u>3,400</u>	<u>3,400</u>
Net change in fund balance.	-	-	3,400	3,400
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>\$ 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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 5,250	\$ 5,250	\$ 5,190	\$ (60)
Fines and forfeitures	160,000	160,000	146,157	(13,843)
Total revenues	<u>165,250</u>	<u>165,250</u>	<u>151,347</u>	<u>(13,903)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	54,175	54,175	52,034	2,141
Materials and supplies	1,500	1,500	761	739
Contractual services	150,184	150,184	137,052	13,132
Capital outlay	2,000	2,000	1,500	500
Other	500	500	-	500
Total expenditures	<u>208,359</u>	<u>208,359</u>	<u>191,347</u>	<u>17,012</u>
Net change in fund balance.	(43,109)	(43,109)	(40,000)	3,109
Fund balance at beginning of year.	171,689	171,689	171,689	-
Prior year encumbrances appropriated	9,884	9,884	9,884	-
Fund balance at end of year	<u>\$ 138,464</u>	<u>\$ 138,464</u>	<u>\$ 141,573</u>	<u>\$ 3,109</u>

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, 2018

	<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	\$ 317	\$ (3)
Total revenues	<u>320</u>	<u>320</u>	<u>317</u>	<u>(3)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Capital outlay	300	1,000	542	458
Total expenditures.	<u>300</u>	<u>1,000</u>	<u>542</u>	<u>458</u>
Net change in fund balance	20	(680)	(225)	455
Fund balance at beginning of year	<u>9,294</u>	<u>9,294</u>	<u>9,294</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 9,314</u>	<u>\$ 8,614</u>	<u>\$ 9,069</u>	<u>\$ 455</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, 2018

	<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	\$ 4,815	\$ (185)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>4,815</u>	<u>(185)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	5,764	5,764	5,697	67
Total expenditures	<u>5,764</u>	<u>5,764</u>	<u>5,697</u>	<u>67</u>
Net change in fund balance.	(764)	(764)	(882)	(118)
Fund balance at beginning of year	<u>1,185</u>	<u>1,185</u>	<u>1,185</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 421</u>	<u>\$ 421</u>	<u>\$ 303</u>	<u>\$ (118)</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, 2018

	<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	\$ 3,000	\$ 3,000	\$ 2,480	\$ (520)
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>2,480</u>	<u>(520)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	5,000	5,000	941	4,059
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>941</u>	<u>4,059</u>
Net change in fund balance	(2,000)	(2,000)	1,539	3,539
Fund balance at beginning of year	<u>18,103</u>	<u>18,103</u>	<u>18,103</u>	<u>-</u>
Fund balance at end of year	<u>\$ 16,103</u>	<u>\$ 16,103</u>	<u>\$ 19,642</u>	<u>\$ 3,539</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 100,000	\$ 100,000	\$ 92,172	\$ (7,828)
Intergovernmental	-	-	31,669	31,669
Other	-	-	49,999	49,999
Total revenues	100,000	100,000	173,840	73,840
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	86,332	86,332	81,383	4,949
Other	190,428	190,428	149,462	40,966
Total expenditures	276,760	276,760	230,845	45,915
Net change in fund balance	(176,760)	(176,760)	(57,005)	119,755
Fund balance at beginning of year	577,332	577,332	577,332	-
Fund balance at end of year	\$ 400,572	\$ 400,572	\$ 520,327	\$ 119,755

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, 2018

	<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	\$ 18,112	\$ (388)
Total revenues	<u>18,500</u>	<u>18,500</u>	<u>18,112</u>	<u>(388)</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	18,112	9,612
Fund balance at beginning of year	<u>100,967</u>	<u>100,967</u>	<u>100,967</u>	<u>-</u>
Fund balance at end of year	<u>\$ 109,467</u>	<u>\$ 109,467</u>	<u>\$ 119,079</u>	<u>\$ 9,612</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, 2018

	<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	\$ 8,500	\$ 8,500	\$ 7,964	\$ (536)
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>7,964</u>	<u>(536)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	15,000	15,000	8,536	6,464
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>8,536</u>	<u>6,464</u>
Net change in fund balance.	(6,500)	(6,500)	(572)	5,928
Fund balance at beginning of year.	<u>14,526</u>	<u>14,526</u>	<u>14,526</u>	<u>-</u>
Fund balance at end of year	<u>\$ 8,026</u>	<u>\$ 8,026</u>	<u>\$ 13,954</u>	<u>\$ 5,928</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, 2018

	<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.	\$ 2,000	\$ 2,000	\$ 1,428	\$ (572)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,428</u>	<u>(572)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	5,000	5,000	70	4,930
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>70</u>	<u>4,930</u>
Net change in fund balance.	(3,000)	(3,000)	1,358	4,358
Fund balance at beginning of year	<u>19,444</u>	<u>19,444</u>	<u>19,444</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 16,444</u>	<u>\$ 16,444</u>	<u>\$ 20,802</u>	<u>\$ 4,358</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 450	\$ 450	\$ 328	\$ (122)
Total revenues	<u>450</u>	<u>450</u>	<u>328</u>	<u>(122)</u>
Net change in fund balance.	450	450	328	(122)
Fund balance at beginning of year	<u>4,535</u>	<u>4,535</u>	<u>4,535</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 4,985</u>	<u>\$ 4,985</u>	<u>\$ 4,863</u>	<u>\$ (122)</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, 2018

	<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	\$ 28,028	\$ 4,028
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>28,028</u>	<u>4,028</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	20,000	20,000	12,859	7,141
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>12,859</u>	<u>7,141</u>
Excess of revenues over expenditures.	<u>4,000</u>	<u>4,000</u>	<u>15,169</u>	<u>11,169</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.	(6,000)	(6,000)	15,169	21,169
Fund balance at beginning of year.	<u>103,714</u>	<u>103,714</u>	<u>103,714</u>	<u>-</u>
Fund balance at end of year	<u>\$ 97,714</u>	<u>\$ 97,714</u>	<u>\$ 118,883</u>	<u>\$ 21,169</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, 2018

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 37,661	\$ 37,661	\$ 64,320	\$ 26,659
Total revenues	<u>37,661</u>	<u>37,661</u>	<u>64,320</u>	<u>26,659</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contract services.	37,661	49,999	49,999	-
Total expenditures	<u>37,661</u>	<u>49,999</u>	<u>49,999</u>	<u>-</u>
Net change in fund balance.	-	(12,338)	14,321	26,659
Fund balance at beginning of year	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 50,000</u>	<u>\$ 37,662</u>	<u>\$ 64,321</u>	<u>\$ 26,659</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, 2018

	<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	\$ 15,000	\$ 15,000	\$ 38,581	\$ 23,581
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>38,581</u>	<u>23,581</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Materials and supplies	5,000	3,000	2,603	397
Contract services.	7,300	9,300	7,779	1,521
Other.	2,000	2,000	1,317	683
Total expenditures	<u>14,300</u>	<u>14,300</u>	<u>11,699</u>	<u>2,601</u>
Net change in fund balance.	700	700	26,882	26,182
Fund balance at beginning of year	16,897	16,897	16,897	-
Prior year encumbrances appropriated	<u>300</u>	<u>300</u>	<u>300</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 17,897</u>	<u>\$ 17,897</u>	<u>\$ 44,079</u>	<u>\$ 26,182</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, 2018

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 28,215	\$ 108,157	\$ 79,942
Total revenues	<u>-</u>	<u>28,215</u>	<u>108,157</u>	<u>79,942</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contract services.	-	500	225	275
Total expenditures	<u>-</u>	<u>500</u>	<u>225</u>	<u>275</u>
Net change in fund balance.	-	27,715	107,932	79,667
Fund balance at beginning of year	<u>28,215</u>	<u>28,215</u>	<u>28,215</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 28,215</u>	<u>\$ 55,930</u>	<u>\$ 136,147</u>	<u>\$ 79,667</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 132,000	\$ 132,000	\$ 132,000	\$ -
Intergovernmental	132,000	132,000	132,000	-
Total revenues	<u>264,000</u>	<u>264,000</u>	<u>264,000</u>	<u>-</u>
Expenditures:				
Current:				
Economic development:				
Personal services	120,867	121,711	121,595	116
Contractual services.	143,133	142,289	142,289	-
Total expenditures.	<u>264,000</u>	<u>264,000</u>	<u>263,884</u>	<u>116</u>
Net change in fund balance	-	-	116	116
Fund balance at beginning of year	<u>4,559</u>	<u>4,559</u>	<u>4,559</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 4,559</u>	<u>\$ 4,559</u>	<u>\$ 4,675</u>	<u>\$ 116</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, 2018

	<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	\$ 120,000	\$ 120,000	\$ 217,532	\$ 97,532
Total revenues.	<u>120,000</u>	<u>120,000</u>	<u>217,532</u>	<u>97,532</u>
Expenditures:				
Current:				
Economic development:				
Contractual services	237,035	264,318	227,520	36,798
Total expenditures	<u>237,035</u>	<u>264,318</u>	<u>227,520</u>	<u>36,798</u>
Net change in fund balance.	(117,035)	(144,318)	(9,988)	134,330
Fund balance at beginning of year.	455,028	455,028	455,028	-
Prior year encumbrances appropriated	<u>4,797</u>	<u>4,797</u>	<u>4,797</u>	<u>-</u>
Fund balance at end of year	<u>\$ 342,790</u>	<u>\$ 315,507</u>	<u>\$ 449,837</u>	<u>\$ 134,330</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ -	\$ -	\$ 100	\$ 100
Fines and forfeitures	400	400	347	(53)
Other	-	-	1,120	1,120
Total revenues	<u>400</u>	<u>400</u>	<u>1,567</u>	<u>1,167</u>
Expenditures:				
Current:				
Public safety:				
Personal services	3,630	3,630	2,721	909
Materials and supplies.	200	200	-	200
Contractual services.	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Total expenditures.	<u>4,030</u>	<u>4,030</u>	<u>2,721</u>	<u>1,309</u>
Net change in fund balance	(3,630)	(3,630)	(1,154)	2,476
Fund balance at beginning of year	<u>5,100</u>	<u>5,100</u>	<u>5,100</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 1,470</u>	<u>\$ 1,470</u>	<u>\$ 3,946</u>	<u>\$ 2,476</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, 2018

	<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	\$ 6,062	\$ 4,062
Total revenues.	<u>2,000</u>	<u>2,000</u>	<u>6,062</u>	<u>4,062</u>
Expenditures:				
Current:				
Public safety:				
Other	1,210	3,574	3,574	-
Total expenditures	<u>1,210</u>	<u>3,574</u>	<u>3,574</u>	<u>-</u>
Net change in fund balance.	790	(1,574)	2,488	4,062
Fund balance at beginning of year	<u>4,502</u>	<u>4,502</u>	<u>4,502</u>	<u>-</u>
Fund balance at end of year	<u>\$ 5,292</u>	<u>\$ 2,928</u>	<u>\$ 6,990</u>	<u>\$ 4,062</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services.	\$ 54,000	\$ 54,000	\$ 55,981	\$ 1,981
Total revenues.	<u>54,000</u>	<u>54,000</u>	<u>55,981</u>	<u>1,981</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	20,121	20,121	16,774	3,347
Materials and supplies	3,014	3,014	2,437	577
Contractual services	33,000	33,000	21,004	11,996
Other.	1,000	1,000	-	1,000
Total expenditures	<u>57,135</u>	<u>57,135</u>	<u>40,215</u>	<u>16,920</u>
Net change in fund balance	(3,135)	(3,135)	15,766	18,901
Fund balance at beginning of year	148,392	148,392	148,392	-
Prior year encumbrances appropriated	<u>14</u>	<u>14</u>	<u>14</u>	<u>-</u>
Fund balance at end of year	<u>\$ 145,271</u>	<u>\$ 145,271</u>	<u>\$ 164,172</u>	<u>\$ 18,901</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ -	\$ 17,140	\$ 17,140
Total revenues	<u>-</u>	<u>-</u>	<u>17,140</u>	<u>17,140</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	1,117	7,883
Total expenditures	<u>17,500</u>	<u>17,500</u>	<u>1,117</u>	<u>16,383</u>
Net change in fund balance.	(17,500)	(17,500)	16,023	33,523
Fund balance at beginning of year.	<u>65,049</u>	<u>65,049</u>	<u>65,049</u>	<u>-</u>
Fund balance at end of year	<u>\$ 47,549</u>	<u>\$ 47,549</u>	<u>\$ 81,072</u>	<u>\$ 33,523</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 41,000	\$ 41,000	\$ 37,857	\$ (3,143)
Intergovernmental	22,900	22,900	15,903	(6,997)
Rental income	1,500	1,500	4,450	2,950
Other	12,750	12,750	12,750	-
Total revenues	<u>78,150</u>	<u>78,150</u>	<u>70,960</u>	<u>(7,190)</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	10,000	10,000	6,334	3,666
Materials and supplies	3,000	2,000	-	2,000
Contractual services	43,000	44,000	38,709	5,291
Capital outlay	30,231	30,231	19,953	10,278
Other	3,019	3,019	1,240	1,779
Total expenditures	<u>89,250</u>	<u>89,250</u>	<u>66,236</u>	<u>23,014</u>
Net change in fund balance.	(11,100)	(11,100)	4,724	15,824
Fund balance at beginning of year.	103,645	103,645	103,645	-
Prior year encumbrances appropriated	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>	<u>-</u>
Fund balance at end of year	<u>\$ 94,295</u>	<u>\$ 94,295</u>	<u>\$ 110,119</u>	<u>\$ 15,824</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, 2018

	<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	\$ 450	\$ 450	\$ 1,313	\$ 863
Contributions and donations	11,100	11,100	20,590	9,490
Total revenues.	<u>11,550</u>	<u>11,550</u>	<u>21,903</u>	<u>10,353</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies.	11,975	11,975	6,357	5,618
Contractual services.	500	500	149	351
Capital outlay	1,000	19,000	8,393	10,607
Other	3,000	19,000	16,288	2,712
Total expenditures.	<u>16,475</u>	<u>50,475</u>	<u>31,187</u>	<u>19,288</u>
Net change in fund balance.	(4,925)	(38,925)	(9,284)	29,641
Fund balance at beginning of year.	61,881	61,881	61,881	-
Prior year encumbrances appropriated	975	975	975	-
Fund balance at end of year	<u>\$ 57,931</u>	<u>\$ 23,931</u>	<u>\$ 53,572</u>	<u>\$ 29,641</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 250,000	\$ 204,681	\$ 204,681	\$ -
Other	250	250	364	114
Total revenues	<u>250,250</u>	<u>204,931</u>	<u>205,045</u>	<u>114</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	138,798	138,798	74,738	64,060
Contractual services	245,000	118,750	101,673	17,077
Other	50,000	50,000	21,068	28,932
Total expenditures	<u>433,798</u>	<u>307,548</u>	<u>197,479</u>	<u>110,069</u>
Net change in fund balance	(183,548)	(102,617)	7,566	110,183
Fund balance at beginning of year	<u>230,651</u>	<u>230,651</u>	<u>230,651</u>	<u>-</u>
Fund balance at end of year	<u>\$ 47,103</u>	<u>\$ 128,034</u>	<u>\$ 238,217</u>	<u>\$ 110,183</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property and other local taxes	\$ 983,930	\$ 983,930	\$ 1,444,902	\$ 460,972
Intergovernmental	119,870	119,870	119,870	-
Other	123,473	123,473	123,473	-
Total revenues	<u>1,227,273</u>	<u>1,227,273</u>	<u>1,688,245</u>	<u>460,972</u>
Expenditures:				
Current:				
Public safety:				
Personal services	1,028,339	1,047,165	1,037,326	9,839
Materials and supplies	4,784	7,284	5,653	1,631
Contractual services	233,345	230,845	150,745	80,100
Capital outlay	310,200	412,700	376,858	35,842
Other	9,932	9,932	5,454	4,478
Total expenditures	<u>1,586,600</u>	<u>1,707,926</u>	<u>1,576,036</u>	<u>131,890</u>
Net change in fund balance.	(359,327)	(480,653)	112,209	592,862
Fund balance at beginning of year.	1,675,421	1,675,421	1,675,421	-
Prior year encumbrances appropriated	<u>1,662</u>	<u>1,662</u>	<u>1,662</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,317,756</u>	<u>\$ 1,196,430</u>	<u>\$ 1,789,292</u>	<u>\$ 592,862</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 20,000	\$ 17,237	\$ 17,237	\$ -
Total revenues	<u>20,000</u>	<u>17,237</u>	<u>17,237</u>	<u>-</u>
Expenditures:				
Current:				
Public safety:				
Personal services	6,708	6,708	6,705	3
Materials and supplies	3,838	7,838	6,957	881
Contractual services	5,500	4,000	4,000	-
Capital outlay	25,000	25,000	23,660	1,340
Other	3,500	1,000	-	1,000
Total expenditures	<u>44,546</u>	<u>44,546</u>	<u>41,322</u>	<u>3,224</u>
Net change in fund balance	(24,546)	(27,309)	(24,085)	3,224
Fund balance at beginning of year	50,818	50,818	50,818	-
Prior year encumbrances appropriated	338	338	338	-
Fund balance at end of year	<u>\$ 26,610</u>	<u>\$ 23,847</u>	<u>\$ 27,071</u>	<u>\$ 3,224</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, 2018

	<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, 2018

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Contributions and donations	\$ 50	\$ 50	\$ -	\$ (50)
Total revenues	<u>50</u>	<u>50</u>	<u>-</u>	<u>(50)</u>
Expenditures:				
Current:				
Public safety				
Materials and supplies	300	300	66	234
Contractual services	300	1,550	1,250	300
Total expenditures	<u>600</u>	<u>1,850</u>	<u>1,316</u>	<u>534</u>
Net change in fund balance	(550)	(1,800)	(1,316)	484
Fund balance at beginning of year	<u>3,260</u>	<u>3,260</u>	<u>3,260</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,710</u>	<u>\$ 1,460</u>	<u>\$ 1,944</u>	<u>\$ 484</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, 2018

	<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	\$ 8,500	\$ 8,500	\$ 6,886	\$ (1,614)
Intergovernmental	-	14,864	34,865	20,001
Total revenues	<u>8,500</u>	<u>23,364</u>	<u>41,751</u>	<u>18,387</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies	1,000	7,934	6,934	1,000
Contract services	-	14,356	4,088	10,268
Other	40,500	47,421	12,916	34,505
Total expenditures	<u>41,500</u>	<u>69,711</u>	<u>23,938</u>	<u>45,773</u>
Net change in fund balance	(33,000)	(46,347)	17,813	64,160
Fund balance at beginning of year	<u>96,460</u>	<u>96,460</u>	<u>96,460</u>	<u>-</u>
Fund balance at end of year	<u>\$ 63,460</u>	<u>\$ 50,113</u>	<u>\$ 114,273</u>	<u>\$ 64,160</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 226,568	\$ 226,568	\$ 221,495	\$ (5,073)
Contributions and donations	-	-	286	286
Total revenues	<u>226,568</u>	<u>226,568</u>	<u>221,781</u>	<u>(4,787)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	191,937	192,939	192,577	362
Materials and supplies	7,154	7,154	5,251	1,903
Contractual services	20,543	19,541	16,729	2,812
Other	10,471	10,471	6,639	3,832
Total expenditures	<u>230,105</u>	<u>230,105</u>	<u>221,196</u>	<u>8,909</u>
Net change in fund balance	(3,537)	(3,537)	585	4,122
Fund balance at beginning of year	28,490	28,490	28,490	-
Prior year encumbrances appropriated.	<u>3,537</u>	<u>3,537</u>	<u>3,537</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 28,490</u>	<u>\$ 28,490</u>	<u>\$ 32,612</u>	<u>\$ 4,122</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Contributions and donations	-	-	1,805	1,805
Total revenues	<u>-</u>	<u>-</u>	<u>1,805</u>	<u>1,805</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	-	25	25	-
Materials and supplies	1,205	4,205	1,926	2,279
Contractual services	6,000	3,000	-	3,000
Capital outlay.	1,000	1,000	-	1,000
Total expenditures	<u>8,205</u>	<u>8,230</u>	<u>1,951</u>	<u>6,279</u>
Net change in fund balance	(8,205)	(8,230)	(146)	8,084
Fund balance at beginning of year	<u>27,925</u>	<u>27,925</u>	<u>27,925</u>	<u>-</u>
Fund balance at end of year	<u>\$ 19,720</u>	<u>\$ 19,695</u>	<u>\$ 27,779</u>	<u>\$ 8,084</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, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Sales taxes	\$ 1,424,860	\$ 1,424,860	\$ 1,485,630	\$ 60,770
Charges for services.	657,000	1,757,000	1,302,986	(454,014)
Licenses and permits	2,000	2,000	2,240	240
Intergovernmental.	4,515,000	4,515,000	5,351,818	836,818
Investment income.	15,000	15,000	37,639	22,639
Other	753,000	753,000	389,368	(363,632)
Total revenues	7,366,860	8,466,860	8,569,681	102,821
Expenditures:				
Current:				
Public works:				
Engineer:				
Personal services	601,246	597,301	403,882	193,419
Materials and supplies.	19,230	19,230	10,517	8,713
Contractual services.	588,229	588,229	554,867	33,362
Capital outlay	45,250	37,250	15,558	21,692
Other	10,000	10,000	7,829	2,171
Total engineer	1,263,955	1,252,010	992,653	259,357
Roads:				
Personal services	1,948,027	1,955,522	1,732,334	223,188
Materials and supplies.	795,616	1,895,616	1,798,052	97,564
Contractual services.	1,080,823	1,746,023	1,658,333	87,690
Capital outlay	372,990	383,165	369,947	13,218
Other	4,000	4,000	1,811	2,189
Total roads	4,201,456	5,984,326	5,560,477	423,849
Bridges and culverts:				
Materials and supplies	80,000	35,000	33,586	1,414
Contractual services	1,966,200	1,350,450	241,012	1,109,438
Other	-	-	-	-
Total bridges and culverts	2,046,200	1,385,450	274,598	1,110,852
Debt Service:				
Principal retirement.	88,043	1	-	1
Total debt service	88,043	1	-	1
Total expenditures.	7,599,654	8,621,787	6,827,728	1,794,059
Excess (deficiency) of revenues over (under) expenditures	(232,794)	(154,927)	1,741,953	1,896,880
Other financing uses:				
Transfers out	-	(88,042)	(88,042)	-
Advance out	-	(200,000)	(200,000)	-
Total other financing uses	-	(288,042)	(288,042)	-
Net change in fund balance	(232,794)	(442,969)	1,453,911	1,896,880
Fund balance at beginning of year	488,335	488,335	488,335	-
Prior year encumbrances appropriated.	62,458	62,458	62,458	-
Fund balance at end of year	\$ 317,999	\$ 107,824	\$ 2,004,704	\$ 1,896,880

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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fines and forfeitures	\$ 25,000	\$ 25,000	\$ 30,008	\$ 5,008
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>30,008</u>	<u>5,008</u>
Expenditures:				
Current:				
Public works:				
Personal services	21,741	21,741	17,028	4,713
Capital outlay	1,000	1,000	-	1,000
Total expenditures	<u>22,741</u>	<u>22,741</u>	<u>17,028</u>	<u>5,713</u>
Net change in fund balance	2,259	2,259	12,980	10,721
Fund balance at beginning of year	<u>2,602</u>	<u>2,602</u>	<u>2,602</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,861</u>	<u>\$ 4,861</u>	<u>\$ 15,582</u>	<u>\$ 10,721</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ 47,041	\$ 84,474	\$ 155,311	\$ 70,837
Total revenues.	<u>47,041</u>	<u>84,474</u>	<u>155,311</u>	<u>70,837</u>
Expenditures:				
Current:				
Public works:				
Materials and supplies.	2,000	2,400	2,301	99
Contractual services.	35,000	35,000	23,407	11,593
Capital outlay	17,000	54,433	48,475	5,958
Other	1,000	600	-	600
Total expenditures.	<u>55,000</u>	<u>92,433</u>	<u>74,183</u>	<u>18,250</u>
Net change in fund balance.	(7,959)	(7,959)	81,128	89,087
Fund balance at beginning of year.	41,147	41,147	41,147	-
Fund balance at end of year	<u>\$ 33,188</u>	<u>\$ 33,188</u>	<u>\$ 122,275</u>	<u>\$ 89,087</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 347,860	\$ 348,610	\$ 254,704	\$ (93,906)
Total revenues	<u>347,860</u>	<u>348,610</u>	<u>254,704</u>	<u>(93,906)</u>
Expenditures:				
Current:				
Public works:				
Contractual services	977,046	977,796	259,066	718,730
Total expenditures	<u>977,046</u>	<u>977,796</u>	<u>259,066</u>	<u>718,730</u>
Net change in fund balance	(629,186)	(629,186)	(4,362)	624,824
Fund balance at beginning of year	<u>629,200</u>	<u>629,200</u>	<u>629,200</u>	<u>-</u>
Fund balance at end of year	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 624,838</u>	<u>\$ 624,824</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Licenses and permits	\$ 123,500	\$ 123,500	\$ 164,813	\$ 41,313
Fines and forfeitures	6,500	6,500	1,945	(4,555)
Contributions and donations	300	300	2,894	2,594
Other	-	-	531	531
Total revenues	<u>130,300</u>	<u>130,300</u>	<u>170,183</u>	<u>39,883</u>
Expenditures:				
Current:				
Health:				
Personal services	91,925	91,925	77,878	14,047
Materials and supplies	29,891	29,767	12,366	17,401
Contractual services	12,222	12,222	4,443	7,779
Capital outlay	6,141	6,141	3,741	2,400
Other	1,920	2,044	469	1,575
Total expenditures	<u>142,099</u>	<u>142,099</u>	<u>98,897</u>	<u>43,202</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,799)</u>	<u>(11,799)</u>	<u>71,286</u>	<u>83,085</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	<u>(86,799)</u>	<u>(86,799)</u>	<u>(3,714)</u>	<u>83,085</u>
Fund balance at beginning of year	<u>137,771</u>	<u>137,771</u>	<u>137,771</u>	<u>-</u>
Prior year encumbrances appropriated.	<u>6,211</u>	<u>6,211</u>	<u>6,211</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 57,183</u>	<u>\$ 57,183</u>	<u>\$ 140,268</u>	<u>\$ 83,085</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 637,018	\$ 637,018	\$ 647,559	\$ 10,541
Intergovernmental.	1,784,294	2,180,447	2,407,854	227,407
Rental income.	10,000	10,000	50,051	40,051
Other.	10,000	10,000	165,116	155,116
Total revenues	2,441,312	2,837,465	3,270,580	433,115
Expenditures:				
Current:				
Health:				
Personal services.	438,910	400,001	396,595	3,406
Materials and supplies	66,000	81,685	56,374	25,311
Contractual services	1,814,500	2,290,469	2,081,429	209,040
Capital outlay	10,000	30,000	25,551	4,449
Other.	96,000	89,408	66,903	22,505
Total expenditures	2,425,410	2,891,563	2,626,852	264,711
Excess (deficiency) of revenues over (under) expenditures	15,902	(54,098)	643,728	697,826
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	(34,098)	(104,098)	643,728	747,826
Fund balance at beginning of year	593,779	593,779	593,779	-
Fund balance at end of year.	\$ 559,681	\$ 489,681	\$ 1,237,507	\$ 747,826

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 33,300	\$ 33,300	\$ 97,591	\$ 64,291
Total revenues	<u>33,300</u>	<u>33,300</u>	<u>97,591</u>	<u>64,291</u>
Expenditures:				
Current:				
Health:				
Contractual services	33,300	21,000	21,000	-
Capital outlay	-	12,300	12,300	-
Total expenditures	<u>33,300</u>	<u>33,300</u>	<u>33,300</u>	<u>-</u>
Net change in fund balance	-	-	64,291	64,291
Fund balance at beginning of year	<u>28,640</u>	<u>28,640</u>	<u>28,640</u>	<u>-</u>
Fund balance at end of year	<u>\$ 28,640</u>	<u>\$ 28,640</u>	<u>\$ 92,931</u>	<u>\$ 64,291</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 258,000	\$ 698,000	\$ 619,518	\$ (78,482)
Rental income	10,000	10,000	4,114	(5,886)
Total revenues	<u>268,000</u>	<u>708,000</u>	<u>623,632</u>	<u>(84,368)</u>
Expenditures:				
Current:				
Health:				
Purchased services	-	164,000	163,956	44
Contractual services	311,000	605,790	491,529	114,261
Capital outlay.	9,100	28,100	6,812	21,288
Other.	34,500	36,210	24,684	11,526
Total expenditures	<u>354,600</u>	<u>834,100</u>	<u>686,981</u>	<u>147,075</u>
Excess of expenditures over revenues	(86,600)	(126,100)	(63,349)	62,707
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	(36,600)	(76,100)	(63,349)	12,707
Fund balance at beginning of year	<u>265,571</u>	<u>265,571</u>	<u>265,571</u>	<u>-</u>
Fund balance at end of year	<u>\$ 228,971</u>	<u>\$ 189,471</u>	<u>\$ 202,222</u>	<u>\$ 12,707</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 3,484,200	\$ 3,484,200	\$ 3,276,194	\$ (208,006)
Other	20,000	20,000	34,465	14,465
Total revenues	3,504,200	3,504,200	3,310,659	(193,541)
Expenditures:				
Current:				
General government:				
Legislative and executive:				
DJFS:				
Personal services	1,346,400	1,359,200	1,266,167	93,033
Materials and supplies	44,000	64,000	54,838	9,162
Contractual services	727,000	707,000	598,902	108,098
Capital outlay	100,000	140,000	138,872	1,128
Other	165,000	125,000	64,002	60,998
Total legislative and executive	2,382,400	2,395,200	2,122,781	272,419
Human services				
Public social services:				
Personal services	1,110,100	1,097,300	973,354	123,946
Total human services	1,110,100	1,097,300	973,354	123,946
Total expenditures	3,492,500	3,492,500	3,096,135	396,365
Net change in fund balance	11,700	11,700	214,524	202,824
Fund balance at beginning of year	888,164	888,164	888,164	-
Fund balance at end of year	\$ 899,864	\$ 899,864	\$ 1,102,688	\$ 202,824

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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 435,900	\$ 435,900	\$ 360,865	\$ (75,035)
Intergovernmental	50,000	50,000	50,000	-
Contributions and donations	12,000	12,000	-	(12,000)
Other	6,000	6,000	6,369	369
Total revenues	<u>503,900</u>	<u>503,900</u>	<u>417,234</u>	<u>(86,666)</u>
Expenditures:				
Current:				
Human services:				
Personal services	434,835	404,835	372,668	32,167
Materials and supplies	26,200	33,200	25,512	7,688
Contractual services	70,010	97,010	64,242	32,768
Capital outlay	30,000	222,000	208,230	13,770
Other	5,000	9,000	6,887	2,113
Total expenditures	<u>566,045</u>	<u>766,045</u>	<u>677,539</u>	<u>88,506</u>
Net change in fund balance	(62,145)	(262,145)	(260,305)	1,840
Fund balance at beginning of year	<u>371,791</u>	<u>371,791</u>	<u>371,791</u>	<u>-</u>
Fund balance at end of year	<u>\$ 309,646</u>	<u>\$ 109,646</u>	<u>\$ 111,486</u>	<u>\$ 1,840</u>

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, 2018

	<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	\$ 145,000	\$ 145,000	\$ 132,862	\$ (12,138)
Intergovernmental	501,340	501,340	599,092	97,752
Other	10,000	10,000	10,537	537
Total revenues.	<u>656,340</u>	<u>656,340</u>	<u>742,491</u>	<u>86,151</u>
Expenditures:				
Current:				
Human services:				
Personal services.	392,784	392,784	370,444	22,340
Materials and supplies	8,000	9,100	8,456	644
Contractual services	250,250	247,850	239,817	8,033
Capital outlay	3,000	3,000	782	2,218
Other	2,000	3,300	2,482	818
Total expenditures	<u>656,034</u>	<u>656,034</u>	<u>621,981</u>	<u>34,053</u>
Net change in fund balance.	306	306	120,510	120,204
Fund balance at beginning of year	<u>470,541</u>	<u>470,541</u>	<u>470,541</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 470,847</u>	<u>\$ 470,847</u>	<u>\$ 591,051</u>	<u>\$ 120,204</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, 2018

	<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	\$ 1,897,000	\$ 1,897,000	\$ 1,772,175	\$ (124,825)
Other	51,000	51,000	28,560	(22,440)
Total revenues	<u>1,948,000</u>	<u>1,948,000</u>	<u>1,800,735</u>	<u>(147,265)</u>
Expenditures:				
Current:				
Human services:				
Contractual services	1,752,500	1,747,426	1,463,500	283,926
Other	144,700	149,774	105,675	44,099
Total expenditures	<u>1,897,200</u>	<u>1,897,200</u>	<u>1,569,175</u>	<u>328,025</u>
Net change in fund balance	<u>50,800</u>	<u>50,800</u>	<u>231,560</u>	<u>180,760</u>
Fund balance at beginning of year	<u>699,830</u>	<u>699,830</u>	<u>699,830</u>	<u>-</u>
Fund balance at end of year	<u>\$ 750,630</u>	<u>\$ 750,630</u>	<u>\$ 931,390</u>	<u>\$ 180,760</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, 2018

	<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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 1,314,854	\$ 1,314,854	\$ 1,485,624	\$ 170,770
Intergovernmental	226,328	250,228	237,127	(13,101)
Other	112,600	112,600	136,370	23,770
Total revenues	<u>1,653,782</u>	<u>1,677,682</u>	<u>1,859,121</u>	<u>181,439</u>
Expenditures:				
Current:				
Human services:				
Personal services	355,343	368,243	366,714	1,529
Materials and supplies.	7,500	9,212	7,735	1,477
Contractual services.	1,069,390	1,074,178	814,430	259,748
Capital outlay		4,500	3,710	790
Other	8,000	8,000	5,941	2,059
Total expenditures.	<u>1,440,233</u>	<u>1,464,133</u>	<u>1,198,530</u>	<u>265,603</u>
Net change in fund balance.	213,549	213,549	660,591	447,042
Fund balance at beginning of year.	<u>1,256,523</u>	<u>1,256,523</u>	<u>1,256,523</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,470,072</u>	<u>\$ 1,470,072</u>	<u>\$ 1,917,114</u>	<u>\$ 447,042</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 226,900	\$ 276,900	\$ 273,903	\$ (2,997)
Total revenues	<u>226,900</u>	<u>276,900</u>	<u>273,903</u>	<u>(2,997)</u>
Expenditures:				
Current:				
Human services:				
Other	226,900	276,900	228,683	48,217
Total expenditures.	<u>226,900</u>	<u>276,900</u>	<u>228,683</u>	<u>48,217</u>
Net change in fund balance.	-	-	45,220	45,220
Fund balance at beginning of year.	<u>56,435</u>	<u>56,435</u>	<u>56,435</u>	<u>-</u>
Fund balance at end of year	<u>\$ 56,435</u>	<u>\$ 56,435</u>	<u>\$ 101,655</u>	<u>\$ 45,220</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, 2018

	<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	\$ 109,999	\$ (1)
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>109,999</u>	<u>(1)</u>
Expenditures:				
Current:				
Human services:				
Personal services	-	36,000	30,391	5,609
Contractual services	110,000	74,000	73,007	993
Total expenditures	<u>110,000</u>	<u>110,000</u>	<u>103,398</u>	<u>6,602</u>
Net change in fund balance	-	-	6,601	6,601
Fund balance at beginning of year	<u>175,593</u>	<u>175,593</u>	<u>175,593</u>	<u>-</u>
Fund balance at end of year	<u>\$ 175,593</u>	<u>\$ 175,593</u>	<u>\$ 182,194</u>	<u>\$ 6,601</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other revenue	\$ -	\$ 19,189	\$ 19,188	\$ (1)
Total revenues	<u>-</u>	<u>19,189</u>	<u>19,188</u>	<u>(1)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	-	7,074	7,074	-
Total expenditures	<u>-</u>	<u>7,074</u>	<u>7,074</u>	<u>-</u>
Net change in fund balance	-	12,115	12,114	(1)
Fund balance at beginning of year	97,400	97,400	97,400	-
Fund balance at end of year	<u>\$ 97,400</u>	<u>\$ 109,515</u>	<u>\$ 109,514</u>	<u>\$ (1)</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 9,200	\$ 9,200	\$ 45,005	\$ 35,805
Total revenues	<u>9,200</u>	<u>9,200</u>	<u>45,005</u>	<u>35,805</u>
Excess of revenues over expenditures	<u>9,200</u>	<u>9,200</u>	<u>45,005</u>	<u>35,805</u>
Other financing sources (uses):				
Transfers in	50,000	50,000	-	(50,000)
Transfers out.	(1,000,000)	(1,000,000)	(200,000)	800,000
Total other financing sources (uses)	<u>(950,000)</u>	<u>(950,000)</u>	<u>(200,000)</u>	<u>750,000</u>
Net change in fund balance	(940,800)	(940,800)	(154,995)	785,805
Fund balance at beginning of year	<u>2,084,225</u>	<u>2,084,225</u>	<u>2,084,225</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 1,143,425</u>	<u>\$ 1,143,425</u>	<u>\$ 1,929,230</u>	<u>\$ 785,805</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, 2018

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 2,100	\$ 2,100	\$ 4,018	\$ 1,918
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>4,018</u>	<u>1,918</u>
Excess of revenues over expenditures	<u>2,100</u>	<u>2,100</u>	<u>4,018</u>	<u>1,918</u>
Other financing sources (uses):				
Transfers in	50,000	50,000	50,000	-
Transfers out	(183,251)	(183,251)	-	183,251
Total other financing sources (uses)	<u>(133,251)</u>	<u>(133,251)</u>	<u>50,000</u>	<u>183,251</u>
Net change in fund balance	(131,151)	(131,151)	54,018	185,169
Fund balance at beginning of year	<u>183,491</u>	<u>183,491</u>	<u>183,491</u>	<u>-</u>
Fund balance at end of year	<u>\$ 52,340</u>	<u>\$ 52,340</u>	<u>\$ 237,509</u>	<u>\$ 185,169</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 55,644	\$ 55,644	\$ 236,791	\$ 181,147
Total revenues	<u>55,644</u>	<u>55,644</u>	<u>236,791</u>	<u>181,147</u>
Excess of revenues over expenditures	<u>55,644</u>	<u>55,644</u>	<u>236,791</u>	<u>181,147</u>
Other financing uses:				
Transfers out	(55,644)	(55,644)	-	55,644
Total other financing uses	<u>(55,644)</u>	<u>(55,644)</u>	<u>-</u>	<u>55,644</u>
Net change in fund balance	-	-	236,791	236,791
Fund balance at beginning of year	<u>55,643</u>	<u>55,643</u>	<u>55,643</u>	<u>-</u>
Fund balance at end of year	<u>\$ 55,643</u>	<u>\$ 55,643</u>	<u>\$ 292,434</u>	<u>\$ 236,791</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, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Revenues:				
Charges for services	\$ 645,000	\$ 645,000	\$ 809,233	\$ 164,233
Investment income	600	600	1,106	506
Total revenues	645,600	645,600	810,339	164,739
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	378,073	416,792	406,821	9,971
Materials and supplies	23,447	23,447	10,533	12,914
Contractual services	105,280	131,280	111,952	19,328
Capital outlay	2,500	2,500	-	2,500
Other	500	500	137	363
Total expenditures	509,800	574,519	529,443	45,076
Excess of revenues over expenditures	135,800	71,081	280,896	209,815
Other financing uses:				
Transfers out	(150,000)	(150,000)	(150,000)	-
Total other financing uses	(150,000)	(150,000)	(150,000)	-
Net change in fund balance	(14,200)	(78,919)	130,896	209,815
Fund balance at beginning of year	1,258,676	1,258,676	1,258,676	-
Prior year encumbrances appropriated	11,613	11,613	11,613	-
Fund balance at end of year	\$ 1,256,089	\$ 1,191,370	\$ 1,401,185	\$ 209,815

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Debt service:				
Principal retirement	\$ 12,157,041	\$ 12,173,573	\$ 683,573	\$ 11,490,000
Interest and fiscal charges	244,138	244,138	244,138	-
Total expenditures.	<u>12,401,179</u>	<u>12,417,711</u>	<u>927,711</u>	<u>11,490,000</u>
Excess of expenditures over revenues	<u>(12,401,179)</u>	<u>(12,417,711)</u>	<u>(927,711)</u>	<u>11,490,000</u>
Other financing sources (uses):				
Note issuance.	11,350,000	11,350,000	-	(11,350,000)
Premium on note issuance	-	-	4,721	4,721
Transfers in	1,051,179	1,067,711	927,711	(140,000)
Total other financing sources (uses).	<u>12,401,179</u>	<u>12,417,711</u>	<u>932,432</u>	<u>(11,485,279)</u>
Net change in fund balance	-	-	4,721	4,721
Fund balance at beginning of year	<u>500,006</u>	<u>500,006</u>	<u>500,006</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 500,006</u>	<u>\$ 500,006</u>	<u>\$ 504,727</u>	<u>\$ 4,721</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2018

	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>	<u>DD Capital</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 10,263,581	\$ 3,441	\$ 3,081	\$ 169,057
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Interfund loans receivable	276,330	-	-	-
Total assets	<u>\$ 10,539,911</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>	<u>\$ 169,057</u>
Liabilities:				
Accounts payable	\$ 17,925	\$ 31,000	\$ -	\$ -
Contracts payable	40,486	-	-	-
Notes payable	4,500,000	-	-	-
Total liabilities	<u>4,558,411</u>	<u>31,000</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Other nonexchange transactions	-	-	-	-
Payments in lieu of taxes levied for the next fiscal year	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	-	3,081	-
Committed	-	-	-	169,057
Assigned	5,981,500	-	-	-
Unassigned (deficit)	-	(27,559)	-	-
Total fund balances	<u>5,981,500</u>	<u>(27,559)</u>	<u>3,081</u>	<u>169,057</u>
Total deferred inflows of resources and fund balances	<u>\$ 10,539,911</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>	<u>\$ 169,057</u>

Sheriff's Facility Construction	AG Center	London Ave. Government Building	Boylan and Phelps Ditch	Main Street Building	Lower Green JT Ditch
\$ 3,807	\$ 325	\$ 1,856	\$ 30,405	\$ 393	\$ 87,356
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 1,856</u>	<u>\$ 30,405</u>	<u>\$ 393</u>	<u>\$ 87,356</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	30,405	-	87,356
3,807	325	1,856	-	393	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,807</u>	<u>325</u>	<u>1,856</u>	<u>30,405</u>	<u>393</u>	<u>87,356</u>
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 1,856</u>	<u>\$ 30,405</u>	<u>\$ 393</u>	<u>\$ 87,356</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2018

	Cattail Swamp Ditch	Honda TIF	Capital Equipment	Capital Infrastructure
Assets:				
Equity in pooled cash and cash equivalents.	\$ 49,138	\$ 29,941	\$ 1,664,272	\$ 2,041,884
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	118,974	-	-
Accounts	-	-	-	-
Due from other governments	-	164	-	-
Interfund loans receivable	-	-	-	-
Total assets	\$ 49,138	\$ 149,079	\$ 1,664,272	\$ 2,041,884
Liabilities:				
Accounts payable.	\$ -	\$ -	\$ 12,731	\$ -
Contracts payable	-	-	-	-
Notes payable	-	-	-	-
Total liabilities	-	-	12,731	-
Deferred inflows of resources:				
Other nonexchange transactions.	-	164	-	-
Payments in lieu of taxes levied for the next fiscal year.	-	118,974	-	-
Total deferred inflows of resources	-	119,138	-	-
Fund balances:				
Restricted	49,138	29,941	-	-
Committed.	-	-	1,651,541	2,041,884
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances.	49,138	29,941	1,651,541	2,041,884
Total deferred inflows of resources and fund balances.	\$ 49,138	\$ 149,079	\$ 1,664,272	\$ 2,041,884

Multi Building Improvement	Dublin Green TIF	Total Nonmajor Capital Project Funds
\$ 60,057	\$ 2,924,011	\$ 17,332,605
-	162,726	281,700
-	850,000	850,000
-	-	164
-	-	276,330
<u>\$ 60,057</u>	<u>\$ 3,936,737</u>	<u>\$ 18,740,799</u>
\$ -	\$ -	\$ 61,656
-	1,693	42,179
-	-	4,500,000
<u>-</u>	<u>1,693</u>	<u>4,603,835</u>
-	-	164
-	162,726	281,700
<u>-</u>	<u>162,726</u>	<u>281,864</u>
60,057	3,772,318	4,032,296
-	-	3,868,863
-	-	5,981,500
-	-	(27,559)
<u>60,057</u>	<u>3,772,318</u>	<u>13,855,100</u>
<u>\$ 60,057</u>	<u>\$ 3,936,737</u>	<u>\$ 18,740,799</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>	<u>DD Capital</u>
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	6,500	-	-
Special assessments	-	-	-	-
Investment income	2,991	-	-	-
Payment in lieu of taxes	-	-	-	-
Other	191,272	-	-	-
Total revenues	<u>194,263</u>	<u>6,500</u>	<u>-</u>	<u>-</u>
Expenditures:				
Current:				
Public works	-	-	-	-
Human services	-	-	-	15,254
Capital outlay	1,449,143	37,500	-	-
Total expenditures	<u>1,449,143</u>	<u>37,500</u>	<u>-</u>	<u>15,254</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(1,254,880)</u>	<u>(31,000)</u>	<u>-</u>	<u>(15,254)</u>
Other financing sources (uses):				
Transfers in.	700,000	-	-	-
Transfers out.	(661,320)	-	-	-
Total other financing sources (uses).	<u>38,680</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,216,200)	(31,000)	-	(15,254)
Fund balance at beginning of year.	<u>7,197,700</u>	<u>3,441</u>	<u>3,081</u>	<u>184,311</u>
Fund balance (deficit) at end of year	<u>\$ 5,981,500</u>	<u>\$ (27,559)</u>	<u>\$ 3,081</u>	<u>\$ 169,057</u>

Sheriff's Facility Construction	AG Center	London Ave. Government Building	Boylan and Phelps Ditch	Main Street Building	Lower Green JT Ditch
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	6,789
-	-	-	-	8	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	8	6,789
-	-	-	-	-	-
-	-	-	-	-	-
-	-	18,256	-	-	-
-	-	18,256	-	-	-
-	-	(18,256)	-	8	6,789
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(18,256)	-	8	6,789
3,807	325	20,112	30,405	385	80,567
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 1,856</u>	<u>\$ 30,405</u>	<u>\$ 393</u>	<u>\$ 87,356</u>

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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, 2018

	<u>Cattail Swamp Ditch</u>	<u>Capital Project Issue II</u>	<u>Honda TIF</u>	<u>Capital Equipment</u>
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	771,848	170	-
Special assessments	24,252	-	-	-
Investment income	-	-	-	-
Payment in lieu of taxes	-	-	117,948	-
Other	-	-	-	-
Total revenues	<u>24,252</u>	<u>771,848</u>	<u>118,118</u>	<u>-</u>
Expenditures:				
Current:				
Public works	-	-	288,000	-
Human services	-	-	-	-
Capital outlay	-	771,848	-	679,514
Total expenditures	<u>-</u>	<u>771,848</u>	<u>288,000</u>	<u>679,514</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>24,252</u>	<u>-</u>	<u>(169,882)</u>	<u>(679,514)</u>
Other financing sources (uses):				
Transfers in.	-	-	-	1,116,009
Transfers out.	<u>(29,375)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses).	<u>(29,375)</u>	<u>-</u>	<u>-</u>	<u>1,116,009</u>
Net change in fund balances	(5,123)	-	(169,882)	436,495
Fund balance at end of year	<u>54,261</u>	<u>-</u>	<u>199,823</u>	<u>1,215,046</u>
Fund balance at end of year	<u>\$ 49,138</u>	<u>\$ -</u>	<u>\$ 29,941</u>	<u>\$ 1,651,541</u>

Capital Infrastructure	Multi Building Improvement	Dublin Green TIF	Total Nonmajor Capital Project Funds
\$ 2,557	\$ -	\$ -	\$ 2,557
-	-	170	778,688
23,637	-	-	54,678
-	1,562	-	4,561
-	-	111,781	229,729
-	-	206,520	397,792
<u>26,194</u>	<u>1,562</u>	<u>318,471</u>	<u>1,468,005</u>
-	-	-	288,000
-	-	-	15,254
<u>495,734</u>	<u>33,785</u>	<u>100,803</u>	<u>3,586,583</u>
<u>495,734</u>	<u>33,785</u>	<u>100,803</u>	<u>3,889,837</u>
<u>(469,540)</u>	<u>(32,223)</u>	<u>217,668</u>	<u>(2,421,832)</u>
500,000	-	-	2,316,009
(37,940)	-	-	(728,635)
<u>462,060</u>	<u>-</u>	<u>-</u>	<u>1,587,374</u>
(7,480)	(32,223)	217,668	(834,458)
<u>2,049,364</u>	<u>92,280</u>	<u>3,554,650</u>	<u>14,689,558</u>
<u>\$ 2,041,884</u>	<u>\$ 60,057</u>	<u>\$ 3,772,318</u>	<u>\$ 13,855,100</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ -	\$ -	\$ 2,991	\$ 2,991
Other	146,374	146,374	288,705	142,331
Total revenues.	<u>146,374</u>	<u>146,374</u>	<u>291,696</u>	<u>145,322</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	1,646,167	1,825,979	1,241,567	584,412
Equipment	77,161	957,629	874,084	83,545
Total expenditures.	<u>1,723,328</u>	<u>2,783,608</u>	<u>2,115,651</u>	<u>667,957</u>
Excess of expenditures over revenues.	<u>(1,576,954)</u>	<u>(2,637,234)</u>	<u>(1,823,955)</u>	<u>813,279</u>
Other financing sources (uses):				
Note issuance	-	4,504,721	4,500,000	(4,721)
Transfers in	1,000,000	1,000,000	700,000	(300,000)
Transfers out	(661,320)	(661,320)	(661,320)	-
Advances out	-	(221,115)	-	221,115
Total other financing sources (uses).	<u>338,680</u>	<u>4,622,286</u>	<u>4,538,680</u>	<u>(83,606)</u>
Net change in fund balance	(1,238,274)	1,985,052	2,714,725	729,673
Fund balance at beginning of year.	6,946,872	6,946,872	6,946,872	-
Prior year encumbrances appropriated	195,828	195,828	195,828	-
Fund balance at end of year	<u><u>\$ 5,904,426</u></u>	<u><u>\$ 9,127,752</u></u>	<u><u>\$ 9,857,425</u></u>	<u><u>\$ 729,673</u></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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Capital outlay:				
Equipment	\$ 1,034,089	\$ 954,138	\$ 925,854	\$ 28,284
Total expenditures	<u>1,034,089</u>	<u>954,138</u>	<u>925,854</u>	<u>28,284</u>
Excess of expenditures over revenues	<u>(1,034,089)</u>	<u>(954,138)</u>	<u>(925,854)</u>	<u>28,284</u>
Other financing sources:				
Transfers in	-	16,009	1,116,009	1,100,000
Total other financing sources	<u>-</u>	<u>16,009</u>	<u>1,116,009</u>	<u>1,100,000</u>
Net change in fund balance	(1,034,089)	(938,129)	190,155	1,128,284
Fund balance at beginning of year	1,128,306	1,128,306	1,128,306	-
Prior year encumbrances appropriated	<u>78,304</u>	<u>78,304</u>	<u>78,304</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 172,521</u></u>	<u><u>\$ 268,481</u></u>	<u><u>\$ 1,396,765</u></u>	<u><u>\$ 1,128,284</u></u>

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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ -	\$ -	\$ 2,557	\$ 2,557
Special assessments	-	-	23,637	23,637
Total revenues.	-	-	26,194	26,194
Expenditures:				
Current:				
Capital outlay:				
Contractual services	838,418	782,713	517,544	265,169
Debt service:				
Principal retirement	18,970	-	-	-
Total expenditures.	857,388	782,713	517,544	265,169
Excess of expenditures over revenues	(857,388)	(782,713)	(491,350)	291,363
Other financing sources (uses):				
Transfers in	(200,000)	1,400,000	500,000	(900,000)
Transfers out	-	(37,940)	(37,940)	-
Advances in	-	-	200,000	200,000
Total other financing sources (uses)	(200,000)	1,362,060	662,060	(700,000)
Net change in fund balance	(1,057,388)	579,347	170,710	(408,637)
Fund balance at beginning of year.	1,835,753	1,835,753	1,835,753	-
Prior year encumbrances appropriated	13,611	13,611	13,611	-
Fund balance at end of year	<u>\$ 791,976</u>	<u>\$ 2,428,711</u>	<u>\$ 2,020,074</u>	<u>\$ (408,637)</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 732,500	\$ 20,400	\$ 18,400	\$ (2,000)
Total revenues	<u>732,500</u>	<u>20,400</u>	<u>18,400</u>	<u>(2,000)</u>
Expenditures:				
Current:				
Capital outlay:				
Other	732,500	20,875	18,875	2,000
Total expenditures	<u>732,500</u>	<u>20,875</u>	<u>18,875</u>	<u>2,000</u>
Net change in fund balance	-	(475)	(475)	-
Fund balance at beginning of year	<u>3,916</u>	<u>3,916</u>	<u>3,916</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,916</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, 2018

	<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, 2018

	<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.	\$ 45,000	\$ 50,000	\$ 15,254	\$ 34,746
Total expenditures.	<u>45,000</u>	<u>50,000</u>	<u>15,254</u>	<u>34,746</u>
Excess of expenditures over revenues	<u>(45,000)</u>	<u>(50,000)</u>	<u>(15,254)</u>	<u>34,746</u>
Other financing sources:				
Transfers in	45,000	45,000	-	(45,000)
Total other financing sources.	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>(45,000)</u>
Net change in fund balance.	-	(5,000)	(15,254)	(10,254)
Fund balance at beginning of year.	<u>184,311</u>	<u>184,311</u>	<u>184,311</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 184,311</u></u>	<u><u>\$ 179,311</u></u>	<u><u>\$ 169,057</u></u>	<u><u>\$ (10,254)</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, 2018

	<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.	\$ 3,807	\$ 3,807	\$ 3,807	\$ -
Fund balance at end of year	<u>\$ 3,807</u>	<u>\$ 3,807</u>	<u>\$ 3,807</u>	<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, 2018

	<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, 2018

	<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:				
Contractual services	\$ 1,856	\$ 1,856	\$ -	\$ 1,856
Total expenditures	<u>1,856</u>	<u>1,856</u>	<u>-</u>	<u>1,856</u>
Net change in fund balance.	(1,856)	(1,856)	-	1,856
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>\$ 1,856</u></u>	<u><u>\$ 1,856</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, 2018

	<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, 2018

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ -	\$ -	\$ 8	\$ 8
Total revenues	<u>-</u>	<u>-</u>	<u>8</u>	<u>8</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services.	296	296	-	296
Total expenditures	<u>296</u>	<u>296</u>	<u>-</u>	<u>296</u>
Net change in fund balance.	(296)	(296)	8	304
Fund balance at beginning of year.	<u>385</u>	<u>385</u>	<u>385</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 89</u>	<u>\$ 89</u>	<u>\$ 393</u>	<u>\$ 304</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments	\$ 13,000	\$ 13,000	\$ 6,789	\$ (6,211)
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>6,789</u>	<u>(6,211)</u>
Net change in fund balance.	13,000	13,000	6,789	(6,211)
Fund balance at beginning of year.	<u>80,567</u>	<u>80,567</u>	<u>80,567</u>	<u>-</u>
Fund balance at end of year	<u>\$ 93,567</u>	<u>\$ 93,567</u>	<u>\$ 87,356</u>	<u>\$ (6,211)</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, 2018

	<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	\$ 24,252	\$ 1,252
Total revenues	<u>23,000</u>	<u>23,000</u>	<u>24,252</u>	<u>1,252</u>
Expenditures:				
Debt service:				
Principal retirement	20,000	-	-	-
Interest expense	2,887	-	-	-
Total expenditures	<u>22,887</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>113</u>	<u>23,000</u>	<u>24,252</u>	<u>1,252</u>
Other financing uses:				
Transfers out	(2,888)	(29,375)	(29,375)	-
Total other financing uses	<u>(2,888)</u>	<u>(29,375)</u>	<u>(29,375)</u>	<u>-</u>
Net change in fund balance	(2,775)	(6,375)	(5,123)	1,252
Fund balance at beginning of year	<u>54,261</u>	<u>54,261</u>	<u>54,261</u>	<u>-</u>
Fund balance at end of year	<u>\$ 51,486</u>	<u>\$ 47,886</u>	<u>\$ 49,138</u>	<u>\$ 1,252</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ -	\$ -	\$ 1,562	\$ 1,562
Total revenues	<u>-</u>	<u>-</u>	<u>1,562</u>	<u>1,562</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	54,509	54,509	42,066	12,443
Equipment	11,205	11,205	11,205	-
Total expenditures	<u>65,714</u>	<u>65,714</u>	<u>53,271</u>	<u>12,443</u>
Net change in fund balance.	<u>(65,714)</u>	<u>(65,714)</u>	<u>(51,709)</u>	<u>14,005</u>
Fund balance at beginning of year.	76,052	76,052	76,052	-
Prior year encumbrances appropriated	35,714	35,714	35,714	
Fund balance at end of year	<u>\$ 46,052</u>	<u>\$ 46,052</u>	<u>\$ 60,057</u>	<u>\$ 14,005</u>

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Payment in lieu of taxes	\$ 119,830	\$ 119,830	\$ 117,948	\$ (1,882)
Intergovernmental	170	170	170	-
Total revenues	120,000	120,000	118,118	(1,882)
Expenditures:				
Current:				
Public works				
Contractual services	288,000	288,000	288,000	-
Total expenditures	288,000	288,000	288,000	-
Net change in fund balance.	(168,000)	(168,000)	(169,882)	(1,882)
Fund balance at beginning of year.	199,823	199,823	199,823	-
Fund balance at end of year	\$ 31,823	\$ 31,823	\$ 29,941	\$ (1,882)

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, 2018

	<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	\$ 9,830	\$ 9,830	\$ 111,781	\$ 101,951
Intergovernmental	170	170	170	-
Contributions and donations	100,000	100,000	206,520	106,520
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>318,471</u>	<u>208,471</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	<u>2,735,945</u>	<u>2,735,945</u>	<u>136,563</u>	<u>2,599,382</u>
Total expenditures.	<u>2,735,945</u>	<u>2,735,945</u>	<u>136,563</u>	<u>2,599,382</u>
Net change in fund balance.	(2,625,945)	(2,625,945)	181,908	2,807,853
Fund balance at beginning of year.	2,687,013	2,687,013	2,687,013	-
Prior year encumbrances appropriated	<u>48,931</u>	<u>48,931</u>	<u>48,931</u>	
Fund balance at end of year	<u>\$ 109,999</u>	<u>\$ 109,999</u>	<u>\$ 2,917,852</u>	<u>\$ 2,807,853</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 2,150,000	\$ 2,266,205	\$ 771,848	\$ (1,494,357)
Total revenues.	<u>2,150,000</u>	<u>2,266,205</u>	<u>771,848</u>	<u>(1,494,357)</u>
Expenditures:				
Current:				
Capital outlay				
Contractual services.	2,150,000	2,266,205	771,848	1,494,357
Total expenditures.	<u>2,150,000</u>	<u>2,266,205</u>	<u>771,848</u>	<u>1,494,357</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, 2018

	<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	\$ 1,337,334	\$ 3,742,739	\$ 5,080,073
Receivables (net of allowance for uncollectibles):			
Accounts	814	8,675	9,489
Due from external parties	-	32,643	32,643
Prepayments	1,877	142	2,019
Total current assets	<u>1,340,025</u>	<u>3,784,199</u>	<u>5,124,224</u>
Noncurrent assets:			
Net pension assets	850	7,681	8,531
Capital assets:			
Non-depreciable capital assets	28,541	-	28,541
Depreciable capital assets, net	5,744,346	56,161	5,800,507
Total capital assets	<u>5,772,887</u>	<u>56,161</u>	<u>5,829,048</u>
Total noncurrent assets	<u>5,773,737</u>	<u>63,842</u>	<u>5,837,579</u>
Total assets	<u>7,113,762</u>	<u>3,848,041</u>	<u>10,961,803</u>
Deferred outflows of resources:			
Pension	20,774	262,710	283,484
OPEB	4,083	65,472	69,555
Total deferred outflows of resources	<u>24,857</u>	<u>328,182</u>	<u>353,039</u>
Liabilities:			
Current liabilities:			
Accounts payable	16,909	671	17,580
Accrued wages and benefits payable	4,521	33,515	38,036
Accrued interest payable	15,236	-	15,236
Due to other governments	10,006	13,455	23,461
Due to external parties	-	81,055	81,055
Current portion of compensated absences payable	2,745	89,842	92,587
Current portion of revenue bonds payable	9,398	-	9,398
Current portion of OPWC loans payable	16,532	-	16,532
Total current liabilities	<u>75,347</u>	<u>218,538</u>	<u>293,885</u>
Long-term liabilities:			
Compensated absences payable	-	21,812	21,812
Revenue bonds payable	615,684	-	615,684
OPWC loans	380,243	-	380,243
Net pension liability	78,866	712,520	791,386
Net OPEB liability	54,282	490,411	544,693
Total long-term liabilities	<u>1,129,075</u>	<u>1,224,743</u>	<u>2,353,818</u>
Total liabilities	<u>1,204,422</u>	<u>1,443,281</u>	<u>2,647,703</u>
Deferred inflows of resources:			
Pension	44,804	170,491	215,295
OPEB	12,547	36,532	49,079
Total deferred inflows of resources	<u>57,351</u>	<u>207,023</u>	<u>264,374</u>
Net position:			
Net investment in capital assets	4,751,030	56,161	4,807,191
Unrestricted	1,125,816	2,469,758	3,595,574
Total net position	<u>\$ 5,876,846</u>	<u>\$ 2,525,919</u>	<u>\$ 8,402,765</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Sanitary Sewer	Building and Development	Total Nonmajor Proprietary Funds
Operating revenues:			
Charges for services	\$ 373,533	\$ 1,665,347	\$ 2,038,880
License and permits	850	98,612	99,462
Special assessments	46,789	-	46,789
Other operating revenues.	<u>528</u>	<u>-</u>	<u>528</u>
Total operating revenues	<u>421,700</u>	<u>1,763,959</u>	<u>2,185,659</u>
Operating expenses:			
Personal services	112,063	1,092,958	1,205,021
Contract services	226,104	404,300	630,404
Materials and supplies	34,676	12,779	47,455
Depreciation	142,051	18,372	160,423
Other	<u>309</u>	<u>26,445</u>	<u>26,754</u>
Total operating expenses	<u>515,203</u>	<u>1,554,854</u>	<u>2,070,057</u>
Operating income (loss)	<u>(93,503)</u>	<u>209,105</u>	<u>115,602</u>
Nonoperating revenues (expenses):			
Interest revenue.	28,866	-	28,866
Interest expense and fiscal charges	<u>(22,186)</u>	<u>-</u>	<u>(22,186)</u>
Total nonoperating revenues (expenses).	<u>6,680</u>	<u>-</u>	<u>6,680</u>
Income (loss) before capital contributions.	(86,823)	209,105	122,282
Capital contributions	<u>3,005</u>	<u>343,625</u>	<u>346,630</u>
Change in net position	(83,818)	552,730	468,912
Net position at beginning of year (restated)	<u>5,960,664</u>	<u>1,973,189</u>	<u>7,933,853</u>
Net position at end of year	<u>\$ 5,876,846</u>	<u>\$ 2,525,919</u>	<u>\$ 8,402,765</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Sanitary Sewer</u>	<u>Building and Development</u>	<u>Total Nonmajor Proprietary Funds</u>
Cash flows from operating activities:			
Cash received from sales/service charges	\$ 373,811	\$ 1,669,221	\$ 2,043,032
Cash received from license and permits	800	84,935	85,735
Cash received from special assessments	46,789	-	46,789
Cash received from other operating revenue	528	-	528
Cash payments for personal services	(132,178)	(914,543)	(1,046,721)
Cash payments for contractual services	(217,451)	(349,127)	(566,578)
Cash payments for materials and supplies	(34,239)	(13,758)	(47,997)
Cash payments for other expenses	(375)	(25,856)	(26,231)
Net cash provided by operating activities	<u>37,685</u>	<u>450,872</u>	<u>488,557</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(19,929)	(11,733)	(31,662)
Principal payments on bonds, notes, leases and loans	(25,634)	-	(25,634)
Interest payments on bonds, notes, leases and loans	(22,408)	-	(22,408)
Proceeds from loans	-	-	-
Grants and contributions	3,005	687,250	690,255
Net cash provided by (used in) capital and related financing activities	<u>(64,966)</u>	<u>675,517</u>	<u>610,551</u>
Cash flows from investing activities:			
Interest received	28,866	-	28,866
Net cash provided by investing activities	<u>28,866</u>	<u>-</u>	<u>28,866</u>
Net change in cash and cash equivalents	1,585	1,126,389	1,127,974
Cash and cash equivalents at beginning of year	1,335,749	2,616,350	3,952,099
Cash and cash equivalents at end of year	<u>\$ 1,337,334</u>	<u>\$ 3,742,739</u>	<u>\$ 5,080,073</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ (93,503)	\$ 209,105	\$ 115,602
Adjustments:			
Depreciation	142,051	18,372	160,423
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Accounts receivable	228	3,874	4,102
Due from external parties	-	(32,643)	(32,643)
Net pension assets	(403)	(4,752)	(5,155)
Deferred outflows of resources - pension	40,234	191,029	231,263
Deferred outflows of resources - OPEB	(3,308)	(60,392)	(63,700)
Prepayments	(67)	589	522
Accounts payable	5,047	(8,276)	(3,229)
Accrued wages and benefits	512	4,788	5,300
Due to other governments	3,739	(450)	3,289
Due to external parties	-	79,656	79,656
Compensated absences payable	(15,859)	(1,901)	(17,760)
Net pension liability	(64,215)	(225,841)	(290,056)
Net OPEB liability	(8,629)	77,826	69,197
Deferred inflows of resources - pension	19,311	163,356	182,667
Deferred inflows of resources - OPEB	12,547	36,532	49,079
Net cash provided by operating activities	<u>\$ 37,685</u>	<u>\$ 450,872</u>	<u>\$ 488,557</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating revenues:				
Charges for services	\$ 380,000	\$ 380,000	\$ 373,811	\$ (6,189)
Tap in fees	6,000	6,000	-	(6,000)
Licenses and permits	3,000	3,000	800	(2,200)
Special assessment	45,000	45,000	46,789	1,789
Other operating revenue	1,500	1,500	528	(972)
Total operating revenues	435,500	435,500	421,928	(13,572)
Operating expenses:				
Personal services	199,812	199,812	132,178	67,634
Materials and supplies	56,750	54,750	34,299	20,451
Contractual services	463,540	465,540	211,449	254,091
Capital outlay	70,500	70,500	32,362	38,138
Other	38,000	37,979	375	37,604
Total operating expenses	828,602	828,581	410,663	417,918
Operating income (loss)	(393,102)	(393,081)	11,265	404,346
Nonoperating revenues (expenses):				
Investment income	12,500	12,500	28,866	16,366
Principal retirement	(60,000)	(13,755)	(25,634)	(11,879)
Interest expense	(1,776)	-	(22,408)	(22,408)
Transfers out	-	(48,042)	-	48,042
Total nonoperating revenues (expenses)	(49,276)	(49,297)	(19,176)	30,121
Change in fund equity	(442,378)	(442,378)	(7,911)	434,467
Fund equity at beginning of year	1,328,397	1,328,397	1,328,397	-
Prior year encumbrances appropriated	7,352	7,352	7,352	-
Fund equity at end of year	\$ 893,371	\$ 893,371	\$ 1,327,838	\$ 434,467

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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating revenues:				
Charges for services	\$ 950,000	\$ 950,000	\$ 1,669,221	\$ 719,221
Licenses and permits	50,000	50,000	84,935	34,935
Other operating revenues	105,000	105,000	-	(105,000)
Total operating revenues	<u>1,105,000</u>	<u>1,105,000</u>	<u>1,754,156</u>	<u>649,156</u>
Operating expenses:				
Personal services	925,881	945,409	914,543	30,866
Materials and supplies	10,965	12,965	10,253	2,712
Contractual services	427,331	686,603	449,963	236,640
Capital outlay	52,500	18,700	15,238	3,462
Other	77,100	80,100	25,856	54,244
Total operating expenses	<u>1,493,777</u>	<u>1,743,777</u>	<u>1,415,853</u>	<u>327,924</u>
Operating income (loss)	(388,777)	(638,777)	338,303	977,080
Nonoperating revenues:				
Interest revenue	2,000	2,000	-	(2,000)
Total nonoperating revenues	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Capital contributions	-	-	687,250	687,250
Change in fund equity	(386,777)	(636,777)	1,025,553	1,662,330
Fund equity at beginning of year	2,578,074	2,578,074	2,578,074	-
Prior year encumbrances appropriated	<u>38,276</u>	<u>38,276</u>	<u>38,276</u>	<u>-</u>
Fund equity at end of year	<u>\$ 2,229,573</u>	<u>\$ 1,979,573</u>	<u>\$ 3,641,903</u>	<u>\$ 1,662,330</u>

UNION COUNTY, OHIO

FUND DESCRIPTIONS - AGENCY FUNDS

The agency 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:

Agency Funds

Agency funds are purely custodial (assets equal liabilities) and therefore do not involve the measurement of results of operation. The following are the County's agency funds:

Tax Collections

To account for the collection of various property taxes. These taxes are periodically distributed to local governments in the County including Union County itself.

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.

General 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.

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.

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.

Indigent Counsel and Restitution

To account for court monies ordered reimbursed to the County or subdivision for attorney fees related to cases involving indigent clients.

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.

County Courts

To account for Clerk of Courts, Probate Court, and Juvenile Court receipts which are distributed to various agencies.

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.

Payroll

To account for the payroll taxes and other related payroll deductions accumulated from all funds for distribution to the appropriate government unit and/or organization.

Joint Recreation Board

To account for receipts and expenditures associated with this joint activity among Union County, the City of Marysville and Paris township.

UNION COUNTY, OHIO

FUND DESCRIPTIONS - AGENCY FUNDS
(continued)

Housing Trust

To account for the increased funds collected by the Recorder's office in accordance with House Bill 95.

Union County Family and Children First

To account for the revenues and expenditures of the council that administers various social programs within the County.

Probation Improvement Grant

To account for receipts and expenditures of the probation program jointly governed by the Champaign, Logan and Union County Common Pleas Judges.

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.

LUC Regional Planning

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.

Medical and Dental Insurance

To account for the receipts and expenditures related to the County's medical and dental insurance premiums.

Other Agency Funds

Smaller agency funds operated by the County funded by miscellaneous sources. These funds are listed as follows:

Ditch

Humane Society

Ohio Elections Commission

Help Me Grow

Fine Cash

Investment of Unclaimed Monies

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Balance 12/31/17</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/18</u>
Tax Collections				
Assets:				
Equity in pooled cash and equivalents	\$ 6,605,643	\$ 123,446,251	\$ 126,704,106	\$ 3,347,788
Receivables:				
Real estate and other taxes	89,361,435	95,224,959	89,361,435	95,224,959
Due from other governments	2,020,218	2,104,397	2,020,218	2,104,397
Total assets.	<u>\$ 97,987,296</u>	<u>\$ 220,775,607</u>	<u>\$ 218,085,759</u>	<u>\$ 100,677,144</u>
Liabilities:				
Undistributed monies	\$ 97,987,296	\$ 220,775,607	\$ 218,085,759	\$ 100,677,144
Total liabilities	<u>\$ 97,987,296</u>	<u>\$ 220,775,607</u>	<u>\$ 218,085,759</u>	<u>\$ 100,677,144</u>
Central Ohio Youth Center				
Assets:				
Equity in pooled cash and equivalents	\$ 284,858	\$ 3,335,586	\$ 3,000,617	\$ 619,827
Total assets.	<u>\$ 284,858</u>	<u>\$ 3,335,586</u>	<u>\$ 3,000,617</u>	<u>\$ 619,827</u>
Liabilities:				
Undistributed monies	\$ 284,858	\$ 3,335,586	\$ 3,000,617	\$ 619,827
Total liabilities	<u>\$ 284,858</u>	<u>\$ 3,335,586</u>	<u>\$ 3,000,617</u>	<u>\$ 619,827</u>
General Health District				
Assets:				
Equity in pooled cash and equivalents	\$ 2,680,507	\$ 3,891,909	\$ 3,801,698	\$ 2,770,718
Due from external parties	1,399	81,055	1,399	81,055
Total assets.	<u>\$ 2,681,906</u>	<u>\$ 3,972,964</u>	<u>\$ 3,803,097</u>	<u>\$ 2,851,773</u>
Liabilities:				
Due to external parties	\$ -	\$ 32,643	\$ -	\$ 32,643
Undistributed monies	2,681,906	3,940,321	3,803,097	2,819,130
Total liabilities	<u>\$ 2,681,906</u>	<u>\$ 3,972,964</u>	<u>\$ 3,803,097</u>	<u>\$ 2,851,773</u>
Soil and Water Conservation District				
Assets:				
Equity in pooled cash and equivalents	\$ 275,507	\$ 444,247	\$ 436,284	\$ 283,470
Due from external parties	-	4,785	-	4,785
Total assets.	<u>\$ 275,507</u>	<u>\$ 449,032</u>	<u>\$ 436,284</u>	<u>\$ 288,255</u>
Liabilities:				
Undistributed monies	\$ 275,507	\$ 449,032	\$ 436,284	\$ 288,255
Total liabilities	<u>\$ 275,507</u>	<u>\$ 449,032</u>	<u>\$ 436,284</u>	<u>\$ 288,255</u>
Marriage License				
Assets:				
Equity in pooled cash and equivalents	\$ 2,754	\$ 5,389	\$ 4,556	\$ 3,587
Total assets.	<u>\$ 2,754</u>	<u>\$ 5,389</u>	<u>\$ 4,556</u>	<u>\$ 3,587</u>
Liabilities:				
Undistributed monies	\$ 2,754	\$ 5,389	\$ 4,556	\$ 3,587
Total liabilities	<u>\$ 2,754</u>	<u>\$ 5,389</u>	<u>\$ 4,556</u>	<u>\$ 3,587</u>
Indigent Counsel and Restitution				
Assets:				
Equity in pooled cash and equivalents	\$ 2,510	\$ 14,376	\$ 15,828	\$ 1,058
Total assets.	<u>\$ 2,510</u>	<u>\$ 14,376</u>	<u>\$ 15,828</u>	<u>\$ 1,058</u>
Liabilities:				
Undistributed monies	\$ 2,510	\$ 14,376	\$ 15,828	\$ 1,058
Total liabilities.	<u>\$ 2,510</u>	<u>\$ 14,376</u>	<u>\$ 15,828</u>	<u>\$ 1,058</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Balance 12/31/17</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/18</u>
Domestic Violence				
Assets:				
Equity in pooled cash and equivalents	\$ 2,176	\$ 5,402	\$ 4,952	\$ 2,626
Total assets.	<u>\$ 2,176</u>	<u>\$ 5,402</u>	<u>\$ 4,952</u>	<u>\$ 2,626</u>
Liabilities:				
Undistributed monies	\$ 2,176	\$ 5,402	\$ 4,952	\$ 2,626
Total liabilities	<u>\$ 2,176</u>	<u>\$ 5,402</u>	<u>\$ 4,952</u>	<u>\$ 2,626</u>
County Courts				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 1,695,156	\$ 1,785,045	\$ 1,695,156	\$ 1,785,045
Total assets.	<u>\$ 1,695,156</u>	<u>\$ 1,785,045</u>	<u>\$ 1,695,156</u>	<u>\$ 1,785,045</u>
Liabilities:				
Undistributed monies	\$ 1,695,156	\$ 1,785,045	\$ 1,695,156	\$ 1,785,045
Total liabilities	<u>\$ 1,695,156</u>	<u>\$ 1,785,045</u>	<u>\$ 1,695,156</u>	<u>\$ 1,785,045</u>
Alimony and Child Support				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 1,375	\$ 964	\$ 1,375	\$ 964
Total assets.	<u>\$ 1,375</u>	<u>\$ 964</u>	<u>\$ 1,375</u>	<u>\$ 964</u>
Liabilities:				
Undistributed monies	\$ 1,375	\$ 964	\$ 1,375	\$ 964
Total liabilities	<u>\$ 1,375</u>	<u>\$ 964</u>	<u>\$ 1,375</u>	<u>\$ 964</u>
Payroll				
Assets:				
Equity in pooled cash and equivalents	\$ 251,762	\$ 4,901	\$ 117,213	\$ 139,450
Total assets.	<u>\$ 251,762</u>	<u>\$ 4,901</u>	<u>\$ 117,213</u>	<u>\$ 139,450</u>
Liabilities:				
Undistributed monies	\$ 251,762	\$ 4,901	\$ 117,213	\$ 139,450
Total liabilities	<u>\$ 251,762</u>	<u>\$ 4,901</u>	<u>\$ 117,213</u>	<u>\$ 139,450</u>
Joint Recreation Board				
Assets:				
Equity in pooled cash and equivalents	\$ 95,375	\$ 127,005	\$ 145,987	\$ 76,393
Total assets.	<u>\$ 95,375</u>	<u>\$ 127,005</u>	<u>\$ 145,987</u>	<u>\$ 76,393</u>
Liabilities:				
Undistributed monies	\$ 95,375	\$ 127,005	\$ 145,987	\$ 76,393
Total liabilities	<u>\$ 95,375</u>	<u>\$ 127,005</u>	<u>\$ 145,987</u>	<u>\$ 76,393</u>
Housing Trust				
Assets:				
Equity in pooled cash and equivalents	\$ 73,641	\$ 300,733	\$ 301,524	\$ 72,850
Total assets.	<u>\$ 73,641</u>	<u>\$ 300,733</u>	<u>\$ 301,524</u>	<u>\$ 72,850</u>
Liabilities:				
Undistributed monies	\$ 73,641	\$ 300,733	\$ 301,524	\$ 72,850
Total liabilities	<u>\$ 73,641</u>	<u>\$ 300,733</u>	<u>\$ 301,524</u>	<u>\$ 72,850</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Balance 12/31/17</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/18</u>
Union County Family and Children First				
Assets:				
Equity in pooled cash and equivalents	\$ 52,874	\$ 156,174	\$ 163,284	\$ 45,764
Total assets.	<u>\$ 52,874</u>	<u>\$ 156,174</u>	<u>\$ 163,284</u>	<u>\$ 45,764</u>
Liabilities:				
Undistributed monies	\$ 52,874	\$ 156,174	\$ 163,284	\$ 45,764
Total liabilities	<u>\$ 52,874</u>	<u>\$ 156,174</u>	<u>\$ 163,284</u>	<u>\$ 45,764</u>
Probation Improvement Grant				
Assets:				
Equity in pooled cash and equivalents	\$ 283,626	\$ 349,745	\$ 405,692	\$ 227,679
Total assets.	<u>\$ 283,626</u>	<u>\$ 349,745</u>	<u>\$ 405,692</u>	<u>\$ 227,679</u>
Liabilities:				
Undistributed monies	\$ 283,626	\$ 349,745	\$ 405,692	\$ 227,679
Total liabilities	<u>\$ 283,626</u>	<u>\$ 349,745</u>	<u>\$ 405,692</u>	<u>\$ 227,679</u>
Council of Governments				
Assets:				
Equity in pooled cash and equivalents	\$ 31,580	\$ 76,353	\$ 100,683	\$ 7,250
Total assets.	<u>\$ 31,580</u>	<u>\$ 76,353</u>	<u>\$ 100,683</u>	<u>\$ 7,250</u>
Liabilities:				
Undistributed monies	\$ 31,580	\$ 76,353	\$ 100,683	\$ 7,250
Total liabilities	<u>\$ 31,580</u>	<u>\$ 76,353</u>	<u>\$ 100,683</u>	<u>\$ 7,250</u>
LUC Regional Planning				
Assets:				
Equity in pooled cash and equivalents	\$ 265,682	\$ 340,819	\$ 328,835	\$ 277,666
Total assets.	<u>\$ 265,682</u>	<u>\$ 340,819</u>	<u>\$ 328,835</u>	<u>\$ 277,666</u>
Liabilities:				
Undistributed monies	\$ 265,682	\$ 340,819	\$ 328,835	\$ 277,666
Total liabilities	<u>\$ 265,682</u>	<u>\$ 340,819</u>	<u>\$ 328,835</u>	<u>\$ 277,666</u>
Medical and Dental Insurance				
Assets:				
Equity in pooled cash and equivalents	\$ 1,172,852	\$ 76,493,145	\$ 76,998,982	\$ 667,015
Prepayments	-	279,317	-	279,317
Total assets.	<u>\$ 1,172,852</u>	<u>\$ 76,772,462</u>	<u>\$ 76,998,982</u>	<u>\$ 946,332</u>
Liabilities:				
Undistributed monies	\$ 1,172,852	\$ 76,772,462	\$ 76,998,982	\$ 946,332
Total liabilities	<u>\$ 1,172,852</u>	<u>\$ 76,772,462</u>	<u>\$ 76,998,982</u>	<u>\$ 946,332</u>
Ditch				
Assets:				
Equity in pooled cash and equivalents	\$ -	\$ 3,314	\$ 3,314	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 3,314</u>	<u>\$ 3,314</u>	<u>\$ -</u>
Liabilities:				
Undistributed monies	\$ -	\$ 3,314	\$ 3,314	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 3,314</u>	<u>\$ 3,314</u>	<u>\$ -</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONCLUDED)
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Balance</u> <u>12/31/17</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/18</u>
Humane Society				
Assets:				
Equity in pooled cash and equivalents	\$ 2,289	\$ 453	\$ -	\$ 2,742
Total assets.	<u>\$ 2,289</u>	<u>\$ 453</u>	<u>\$ -</u>	<u>\$ 2,742</u>
Liabilities:				
Undistributed monies	\$ 2,289	\$ 453	\$ -	\$ 2,742
Total liabilities	<u>\$ 2,289</u>	<u>\$ 453</u>	<u>\$ -</u>	<u>\$ 2,742</u>
Ohio Elections Commission				
Assets:				
Equity in pooled cash and equivalents	\$ 10	\$ 150	\$ -	\$ 160
Total assets.	<u>\$ 10</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ 160</u>
Liabilities:				
Undistributed monies	\$ 10	\$ 150	\$ -	\$ 160
Total liabilities	<u>\$ 10</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ 160</u>
Help Me Grow				
Assets:				
Equity in pooled cash and equivalents	\$ 44,224	\$ -	\$ 12,499	\$ 31,725
Total assets.	<u>\$ 44,224</u>	<u>\$ -</u>	<u>\$ 12,499</u>	<u>\$ 31,725</u>
Liabilities:				
Undistributed monies	\$ 44,224	\$ -	\$ 12,499	\$ 31,725
Total liabilities	<u>\$ 44,224</u>	<u>\$ -</u>	<u>\$ 12,499</u>	<u>\$ 31,725</u>
Fine Cash				
Assets:				
Equity in pooled cash and equivalents	\$ -	\$ 162,799	\$ 162,799	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 162,799</u>	<u>\$ 162,799</u>	<u>\$ -</u>
Liabilities:				
Undistributed monies	\$ -	\$ 162,799	\$ 162,799	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 162,799</u>	<u>\$ 162,799</u>	<u>\$ -</u>
Investment of Unclaimed Monies				
Assets:				
Equity in pooled cash and equivalents	\$ -	\$ 6,516	\$ -	\$ 6,516
Total assets.	<u>\$ -</u>	<u>\$ 6,516</u>	<u>\$ -</u>	<u>\$ 6,516</u>
Liabilities:				
Undistributed monies	\$ -	\$ 6,516	\$ -	\$ 6,516
Total liabilities	<u>\$ -</u>	<u>\$ 6,516</u>	<u>\$ -</u>	<u>\$ 6,516</u>
<i>All Agency Funds</i>				
Assets				
Equity in pooled cash and equivalents	\$ 12,127,870	\$ 209,165,267	\$ 212,708,853	\$ 8,584,284
Cash and cash equivalents in segregated accounts	1,696,531	1,786,009	1,696,531	1,786,009
Receivables:				
Real estate and other taxes	89,361,435	95,224,959	89,361,435	95,224,959
Due from other governments	2,020,218	2,104,397	2,020,218	2,104,397
Prepayments	-	279,317	-	279,317
Due from external parties	1,399	85,840	1,399	85,840
Total assets.	<u>\$ 105,207,453</u>	<u>\$ 308,645,789</u>	<u>\$ 305,788,436</u>	<u>\$ 108,064,806</u>
Liabilities				
Due to external parties	\$ -	\$ 32,643	\$ -	\$ 32,643
Undistributed monies	105,207,453	308,613,146	305,788,436	108,032,163
Total liabilities.	<u>\$ 105,207,453</u>	<u>\$ 308,645,789</u>	<u>\$ 305,788,436</u>	<u>\$ 108,064,806</u>

UNION COUNTY, OHIO

BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNIT
UNION COUNTY AIRPORT AUTHORITY
DECEMBER 31, 2018

	Airport Authority
Assets:	
Equity in pooled cash and cash equivalents	\$ 496,845
Receivables (net of allowances of uncollectibles):	
Accounts	758
Prepayments	1,145
Total assets	\$ 498,748
Liabilities:	
Accounts payable	4,594
Accrued wages and benefits	248
Due to other governments	822
Total liabilities	5,664
Fund balances:	
Nonspendable	1,145
Unassigned	491,939
Total fund balance	\$ 493,084

RECONCILIATION OF TOTAL AIRPORT AUTHORITY FUND BALANCE TO
NET POSITION OF AIRPORT AUTHORITY COMPONENT UNIT ACTIVITIES

Total Airport Authority Fund Balances	\$ 493,084
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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.	2,471,339
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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	1,674
Deferred inflows of resources - pension	(1,914)
Net pension asset	64
Net pension liability	(5,962)

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	309
Deferred inflows of resources - OPEB	(649)
Net OPEB liability	(4,103)

Net position of the Union County Airport Authority	\$ 2,953,842
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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, 2018

	Airport Authority
Revenues:	
Charges for services	\$ 8,551
Intergovernmental	43,426
Investment income	689
Rental income	188,594
Other.	13,513
Total revenues	254,773
Expenditures:	
Current:	
Conservation and recreation	233,939
Total expenditures	233,939
Net change in fund balance.	20,834
Fund balance at beginning of year	472,250
Fund balance at end of year	\$ 493,084

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	\$	20,834
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Amounts reported for discretely presented component units on the statement of activities are different because:

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.

Capital asset additions	\$ 5,746	
Current year depreciation	(106,503)	
Total		(100,757)

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		786
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		(1,470)
OPEB		(238)

Net position of the Union County Airport Authority	\$	(80,838)
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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	264-273
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	274-281
These schedules contain information to help the reader assess the County's most significant local revenue sources, property and sales taxes.	
Debt Capacity	282-289
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	290-291
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	292-301
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)

	2018	(Restated) 2017	2016	(Restated) 2015
Governmental activities:				
Net investment in capital assets	\$ 89,432,271	\$ 88,279,476	\$ 88,340,316	\$ 89,412,748
Restricted for:				
Capital projects	4,188,356	5,775,769	2,283,379	4,576,805
Debt service	235,611	340,132	-	-
Public works programs	3,180,719	2,867,167	3,910,521	2,910,254
Public safety programs	2,173,808	2,347,019	2,408,844	-
Human service programs	9,485,767	12,594,035	11,118,842	13,048,233
Health programs	1,101,713	1,500,993	1,108,238	1,019,605
Legislative and executive programs	739,066	1,449,735	1,544,750	-
Judicial programs	1,030,664	1,202,346	1,162,877	-
Other purposes	-	-	-	4,441,472
Unrestricted (deficit)	<u>(2,346,935)</u>	<u>(6,905,169)</u>	<u>13,315,416</u>	<u>2,648,098</u>
Total governmental activities net position	<u>\$ 109,221,040</u>	<u>\$ 109,451,503</u>	<u>\$ 125,193,183</u>	<u>\$ 118,057,215</u>
Business-type activities:				
Net investment in capital assets	\$ 26,134,945	\$ 25,114,047	\$ 25,426,134	\$ 26,781,366
Restricted	3,001,305	2,742,261	2,154,173	670,277
Unrestricted	<u>43,399,749</u>	<u>34,524,659</u>	<u>55,477,848</u>	<u>44,020,311</u>
Total business-type activities net position	<u>\$ 72,535,999</u>	<u>\$ 62,380,967</u>	<u>\$ 83,058,155</u>	<u>\$ 71,471,954</u>
Primary government:				
Net investment in capital assets	\$ 115,567,216	\$ 113,393,523	\$ 113,766,450	\$ 116,194,114
Restricted for:				
Capital projects	6,517,701	8,236,342	4,225,531	4,576,805
Debt service	235,611	340,132	-	80,184
Public works programs	3,180,719	2,867,167	3,910,521	2,910,254
Public safety programs	2,173,808	2,347,019	2,408,844	-
Human service programs	9,485,767	12,594,035	11,118,842	13,048,233
Health programs	1,101,713	1,500,993	1,108,238	1,019,605
Legislative and executive programs	739,066	1,449,735	1,544,750	-
Judicial programs	1,030,664	1,202,346	1,162,877	-
Other purposes	671,960	281,688	212,021	5,031,565
Unrestricted	<u>41,052,814</u>	<u>27,619,490</u>	<u>68,793,264</u>	<u>46,668,409</u>
Total	<u>\$ 181,757,039</u>	<u>\$ 171,832,470</u>	<u>\$ 208,251,338</u>	<u>\$ 189,529,169</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.

(Restated) 2014	2013	2012	2011	2010	2009
\$ 83,382,219	\$ 78,405,934	\$ 73,714,293	\$ 69,956,230	\$ 65,696,098	\$ 62,877,921
6,523	6,522	16,746	6,522	47,514	1,487,548
-	-	-	-	-	199,241
4,809,958	4,784,214	5,276,642	5,002,232	3,818,027	3,853,142
-	-	-	-	-	-
16,165,665	16,242,054	16,344,521	15,514,923	14,534,714	12,967,423
1,221,451	1,307,086	1,132,816	1,206,926	1,325,802	1,358,434
-	-	-	-	-	-
-	-	-	-	-	-
4,892,583	4,519,237	4,432,282	4,339,996	4,346,889	3,584,543
2,875,066	17,848,918	14,101,567	9,076,655	9,104,696	6,871,486
<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>	<u>\$ 93,199,738</u>
\$ 25,422,957	\$ 17,585,938	\$ 14,161,858	\$ 14,560,418	\$ 14,143,190	\$ 14,124,261
4,911,433	3,871,672	4,725,554	2,177,792	2,739,709	2,753,323
29,995,710	50,382,705	43,249,046	35,695,876	32,266,730	29,464,612
<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>	<u>\$ 46,342,196</u>
\$ 108,805,176	\$ 95,991,872	\$ 87,876,151	\$ 84,516,648	\$ 79,839,288	\$ 77,002,182
6,523	6,522	16,746	882,447	977,054	1,487,548
146,887	6,024	4,328	3,591	95,345	199,241
4,809,958	4,784,214	5,276,642	5,002,232	3,818,027	3,853,142
-	-	-	-	-	-
16,165,665	16,242,054	16,344,521	15,514,923	14,534,714	12,967,423
1,221,451	1,307,086	1,132,816	1,206,926	1,325,802	1,358,434
-	-	-	-	-	-
-	-	-	-	-	-
9,657,129	8,384,885	9,153,508	5,638,272	6,061,713	6,337,866
32,870,776	68,231,623	57,350,613	44,772,531	41,371,426	36,336,098
<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>	<u>\$ 139,541,934</u>

UNION COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Expenses	2018	2017	2016	2015
Governmental activities:				
General government:				
Legislative and executive	\$ 13,737,904	\$ 13,649,877	\$ 9,873,096	\$ 10,184,523
Judicial	5,275,522	5,359,276	4,494,821	3,859,783
Public safety	9,857,114	9,696,051	7,680,750	7,379,669
Public works	9,560,687	13,323,260	7,205,718	6,126,575
Health	3,533,915	3,764,801	2,635,063	2,630,045
Human services	18,404,973	16,717,188	17,612,088	18,699,446
Economic development	684,259	654,627	595,592	524,981
Intergovernmental	499,598	483,004	435,714	432,174
Interest and fiscal charges	725,814	310,161	240,966	250,736
Bond issuance costs	-	-	-	-
<i>Total governmental activities expense</i>	<u>62,279,786</u>	<u>63,958,245</u>	<u>50,773,808</u>	<u>50,087,932</u>
Business-type activities:				
Memorial hospital	127,625,202	122,135,192	111,342,982	99,465,833
Nonmajor:				
Sanitary sewer district	537,389	618,453	780,111	477,664
Building and development	1,554,854	1,200,562	921,447	823,460
<i>Total business-type activities expense</i>	<u>129,717,445</u>	<u>123,954,207</u>	<u>113,044,540</u>	<u>100,766,957</u>
<i>Total primary government expenses</i>	<u>\$ 191,997,231</u>	<u>\$ 187,912,452</u>	<u>\$ 163,818,348</u>	<u>\$ 150,854,889</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 3,935,886	\$ 3,755,105	\$ 3,510,146	\$ 3,432,735
Judicial	1,371,576	1,322,255	1,287,312	1,017,218
Public safety	704,204	682,430	756,064	1,022,351
Public works	1,569,692	1,112,500	1,281,919	610,967
Health	220,701	146,186	167,349	248,395
Human services	424,731	521,540	888,421	504,143
Economic development	132,000	130,353	132,000	100,000
Operating grants and contributions				
General government:				
Legislative and executive	2,362,941	2,825,465	375,609	2,445,338
Judicial	82,464	230,417	339,521	-
Public safety	661,115	696,234	718,045	500,206
Public works	5,615,081	4,824,957	4,621,660	5,086,880
Health	2,331,756	2,014,512	1,261,362	1,175,446
Human services	5,824,335	6,759,567	8,527,876	6,940,391
Economic development	77,378	418,241	351,780	304,798
Capital grants and contributions				
Public works	969,620	2,263,707	3,206,860	600,425
<i>Total governmental activities program revenues</i>	<u>26,283,480</u>	<u>27,703,469</u>	<u>27,425,924</u>	<u>23,989,293</u>

	2014	2013	2012	2011	2010	2009
\$	9,298,745	\$ 8,979,834	\$ 10,044,514	\$ 11,422,420	\$ 10,817,736	\$ 12,019,993
	3,676,747	3,605,442	2,565,051	2,777,476	2,851,552	2,461,340
	6,987,399	7,129,141	6,248,453	6,925,246	6,923,020	7,150,858
	6,978,212	5,826,514	5,125,903	5,853,894	4,644,326	5,747,722
	2,198,572	2,253,616	2,890,455	3,306,813	3,297,771	3,950,543
	18,083,078	16,794,319	16,121,976	15,644,260	15,210,709	15,526,434
	389,556	290,649	382,067	369,278	315,537	402,363
	391,758	433,439	367,949	1,052,051	1,433,617	576,265
	222,286	237,033	283,178	334,789	313,006	491,417
	-	-	103,024	162,721	-	-
	<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>	<u>48,326,935</u>
	93,086,648	86,146,627	81,706,047	77,778,395	71,780,394	69,262,201
	353,606	357,614	356,915	348,656	311,995	175,941
	618,264	687,400	587,202	451,090	470,857	496,669
	<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>69,934,811</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>	<u>\$ 118,261,746</u>
\$	3,352,640	\$ 3,300,977	\$ 3,321,905	\$ 2,828,412	\$ 2,852,106	\$ 2,657,714
	1,087,727	1,092,365	1,095,905	1,093,056	1,021,837	672,310
	783,360	851,407	640,357	793,920	1,411,167	1,038,616
	1,265,660	636,002	728,411	879,349	677,752	643,515
	182,543	132,040	158,878	154,385	195,346	256,573
	455,197	592,416	623,718	917,251	823,824	770,661
	83,114	15,789	22,533	22,534	22,533	22,534
	2,204,638	2,217,014	1,978,605	102,584	501,389	175,388
	-	20,754	179	3,150	133,971	-
	496,758	470,569	449,830	796,276	802,050	808,188
	4,393,382	4,913,187	4,588,700	4,907,379	4,551,194	4,495,345
	998,726	1,223,761	1,532,132	1,898,428	2,173,817	2,459,350
	7,187,866	6,080,234	5,958,043	7,813,675	7,363,520	8,711,064
	221,697	235,386	237,748	197,592	142,938	79,809
	2,750,382	2,121,740	2,283,802	3,543,127	1,824,731	1,474,017
	<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>	<u>24,265,084</u>

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UNION COUNTY, OHIO

CHANGES IN NET POSITION (CONTINUED)
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Program revenues (continued)	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Business-type activities:				
Charges for services:				
Memorial hospital	\$ 129,079,089	\$ 119,628,426	\$ 116,152,447	\$ 104,248,736
Nonmajor:				
Sanitary sewer district	421,172	432,010	425,410	537,930
Building and development	1,763,959	1,240,312	1,265,087	1,231,373
Operating Grants and Contributions				
Memorial hospital	-	-	-	672,872
Capital grants and contributions				
Memorial hospital	484,813	1,433,172	1,510,013	-
Nonmajor:				
Sanitary sewer district	3,005	26,831	188,147	1,377,589
Building and development	343,625	687,250	-	-
<i>Total business-type activities</i>				
<i>Program revenues</i>	<u>132,095,663</u>	<u>123,448,001</u>	<u>119,541,104</u>	<u>108,068,500</u>
<i>Total primary government</i>				
<i>Program revenues</i>	<u>\$ 158,379,143</u>	<u>\$ 151,151,470</u>	<u>\$ 146,967,028</u>	<u>\$ 132,057,793</u>
Net (expense)/revenue				
Governmental activities	\$ (35,996,306)	\$ (36,254,776)	\$ (23,347,884)	\$ (26,098,639)
Business-type activities	<u>2,378,218</u>	<u>(506,206)</u>	<u>6,496,564</u>	<u>7,301,543</u>
<i>Total primary government net expense</i>	<u>\$ (33,618,088)</u>	<u>\$ (36,760,982)</u>	<u>\$ (16,851,320)</u>	<u>\$ (18,797,096)</u>
General revenues and other changes in net position				
Governmental activities:				
Property taxes	\$ 14,144,246	\$ 13,655,104	\$ 12,741,674	\$ 11,944,272
Sales taxes	15,103,237	14,571,065	13,446,484	13,741,639
Hotel motel taxes	262,872	-	-	-
Payment in lieu of taxes	229,729	117,427	41,091	-
Unrestricted grants and contributions	4,181,731	4,121,824	4,138,647	4,230,544
Interest	1,405,566	892,876	472,726	532,664
Miscellaneous	438,462	471,866	92,221	353,270
Transfers	-	-	(448,991)	-
<i>Total governmental activities:</i>	<u>35,765,843</u>	<u>33,830,162</u>	<u>30,483,852</u>	<u>30,802,389</u>
Business-type activities:				
Unrestricted grants and contributions	252,073	502,352	809,682	-
Interest	1,985,419	836,477	416,326	193,292
Transfers	-	-	448,991	-
Other	5,539,322	5,515,386	3,414,638	3,647,019
<i>Total business-type activities:</i>	<u>7,776,814</u>	<u>6,854,215</u>	<u>5,089,637</u>	<u>3,840,311</u>
<i>Total primary government</i>	<u>\$ 43,542,657</u>	<u>\$ 40,684,377</u>	<u>\$ 35,573,489</u>	<u>\$ 34,642,700</u>
Change in net position				
Governmental activities:	\$ (230,463)	\$ (2,424,614)	\$ 7,135,968	\$ 4,703,750
Business-type activities:	<u>10,155,032</u>	<u>6,348,009</u>	<u>11,586,201</u>	<u>11,141,854</u>
<i>Total primary government</i>	<u>\$ 9,924,569</u>	<u>\$ 3,923,395</u>	<u>\$ 18,722,169</u>	<u>\$ 15,845,604</u>

Source: County financial records

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 99,515,008	\$ 90,989,592	\$ 87,195,877	\$ 78,417,777	\$ 71,729,744	\$ 69,091,683
284,039	270,039	261,811	221,913	222,331	224,570
1,309,380	1,035,506	607,785	417,571	469,350	446,577
475,332	-	-	-	-	-
-	363,102	468,427	326,233	359,032	1,064,803
1,340,135	-	-	-	-	-
-	-	-	-	-	-
<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>70,827,633</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>	<u>\$ 95,092,717</u>
\$ (22,762,663)	\$ (21,646,346)	\$ (20,511,824)	\$ (21,897,830)	\$ (21,309,099)	\$ (24,061,851)
8,865,376	5,466,598	5,883,736	805,353	217,211	892,822
<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>	<u>\$ (23,169,029)</u>
\$ 11,594,637	\$ 10,872,350	\$ 11,610,480	\$ 10,251,898	\$ 10,893,125	\$ 10,264,681
12,795,973	13,193,116	12,292,840	10,332,911	9,298,891	8,001,168
-	-	-	-	-	-
-	-	-	-	-	-
4,339,593	4,371,878	4,703,838	4,919,814	5,284,472	5,452,939
470,666	650,353	718,138	657,302	768,985	1,001,949
504,001	653,747	1,101,911	1,974,107	735,260	889,908
(1,585,078)	-	-	(8,458)	2,368	(10,751)
<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>	<u>25,599,894</u>
-	-	-	-	-	-
195,906	138,196	183,270	171,106	139,436	169,467
1,585,078	-	-	8,458	(2,368)	10,751
3,749,700	4,099,063	3,635,366	2,299,540	2,453,154	2,705,425
<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>2,885,643</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>	<u>\$ 28,485,537</u>
\$ 5,357,129	\$ 8,095,098	\$ 9,915,383	\$ 6,229,744	\$ 5,674,002	\$ 1,538,043
14,396,060	9,703,857	9,702,372	3,284,457	2,807,433	3,778,465
<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>	<u>\$ 5,316,508</u>

UNION COUNTY, OHIO

**FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED BASIS OF ACCOUNTING)**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General fund				
Nonspendable	\$ 431,378	\$ 354,264	\$ 374,371	\$ 353,350
Committed	237,509	183,491	194,469	186,088
Assigned	392,787	288,156	288,988	265,363
Unassigned	8,020,179	7,340,302	7,503,937	7,142,810
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>9,081,853</u>	<u>8,166,213</u>	<u>8,361,765</u>	<u>7,947,611</u>
All other governmental funds				
Nonspendable	2,287,522	2,079,264	1,277,462	1,580,584
Restricted	32,613,228	31,837,732	28,510,204	27,997,956
Committed	4,490,292	2,001,288	3,006,064	3,174,670
Assigned	5,981,500	7,197,700	6,931,758	7,327,853
Unassigned (deficit)	(42,112)	(9,866)	(109,673)	(454,608)
Reserved	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Cap. projects fund	-	-	-	-
Total all other governmental Funds	<u>45,330,430</u>	<u>43,106,118</u>	<u>39,615,815</u>	<u>39,626,455</u>
Total governmental funds	<u>\$ 54,412,283</u>	<u>\$ 51,272,331</u>	<u>\$ 47,977,580</u>	<u>\$ 47,574,066</u>

Source: County financial records

Note: The County implemented GASB 54 in 2011.

2014	2013	2012	2011	2010	2009
\$ 423,064	\$ 464,022	\$ 336,451	\$ 260,443	\$ -	\$ -
481,821	490,227	507,356	168,425	-	-
215,777	104,917	178,578	32,380	-	-
7,461,470	7,476,119	7,402,858	5,416,856	-	-
-	-	-	-	863,451	525,319
-	-	-	-	5,810,986	4,947,149
<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>	<u>5,472,468</u>
1,977,110	2,192,007	2,713,265	2,916,146	-	-
23,446,490	22,459,456	23,161,585	21,392,257	-	-
844,268	532,309	541,423	2,087,935	-	-
6,527,469	6,106,226	3,402,438	152,397	-	-
(453,551)	(470,454)	(475,578)	(827,812)	-	-
-	-	-	-	2,001,621	1,121,733
-	-	-	-	20,160,285	17,822,141
-	-	-	-	1,353,231	1,483,648
<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>20,427,522</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>	<u>\$ 25,899,990</u>

UNION COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Revenues				
Property and other local taxes	\$ 14,312,193	\$ 13,650,568	\$ 12,747,616	\$ 11,961,234
Sales taxes	14,990,915	14,629,447	13,002,252	13,634,032
Charges for services	7,273,105	6,504,208	6,618,819	5,865,300
Licenses and permits	169,970	140,709	137,623	121,673
Fines and forfeitures	251,790	273,514	289,852	280,751
Intergovernmental	21,955,754	21,642,818	19,606,116	19,349,363
Special assessments	309,382	258,582	287,269	191,989
Investment income	1,434,790	933,897	498,301	798,656
Rental income	454,307	431,959	445,002	536,244
Contributions and donations	32,519	38,516	2,568,917	46,330
Payment in lieu of taxes	229,729	117,427	41,091	40,695
Other	1,579,148	1,854,121	1,400,802	1,781,826
Total revenues	<u>62,993,602</u>	<u>60,475,766</u>	<u>57,643,660</u>	<u>54,608,093</u>
Expenditures				
General government:				
Legislative and executive	11,266,575	10,712,611	10,251,481	9,740,153
Judicial	4,659,151	4,546,995	4,387,727	3,873,515
Public safety	8,829,214	8,276,160	7,509,458	7,413,308
Public works	7,389,996	8,141,252	6,712,940	7,477,456
Health	3,628,442	2,665,182	2,356,288	2,370,945
Human services	17,504,995	17,027,930	17,803,584	18,686,802
Economic development	662,646	626,203	596,812	523,430
Intergovernmental	499,598	483,004	435,714	432,174
Capital outlay	3,760,346	7,348,106	6,084,992	4,395,747
Debt service				
Principal retirement	12,482,940	8,392,940	8,338,970	895,000
Interest and fiscal charges	522,355	231,591	243,065	197,032
Bond/note issuance costs	276,514	48,750	29,092	-
Total expenditures	<u>71,482,772</u>	<u>68,500,724</u>	<u>64,750,123</u>	<u>56,005,562</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,489,170)</u>	<u>(8,024,958)</u>	<u>(7,106,463)</u>	<u>(1,397,469)</u>
Other financing sources (uses)				
Transfers in	4,192,703	4,901,186	3,047,100	3,872,770
Transfers out	(4,192,703)	(4,901,186)	(3,047,100)	(3,872,770)
Bond anticipation note issuance	-	11,350,000	7,400,000	7,400,000
Premium on bond/note issuance	774,886	-	41,736	-
OPWC loan proceeds	-	-	-	758,800
Sale of capital assets	30,946	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of bonds/other sources	10,865,000	-	-	-
Total other financing sources (uses)	<u>11,670,832</u>	<u>11,350,000</u>	<u>7,441,736</u>	<u>8,158,800</u>
Net change in fund balance	<u>\$ 3,181,662</u>	<u>\$ 3,325,042</u>	<u>\$ 335,273</u>	<u>\$ 6,761,331</u>
Debt service as a percentage of noncapital expenditures	19.0%	13.2%	14.7%	2.2%

Source: County financial records

	2014	2013	2012	2011	2010	2009
\$	11,609,436	\$ 11,189,135	\$ 11,640,235	\$ 10,312,236	\$ 10,774,173	\$ 10,966,686
	13,354,194	12,657,207	11,904,107	9,532,046	9,232,138	8,981,387
	6,453,336	5,630,525	5,702,000	5,746,123	5,270,357	4,836,343
	170,045	164,159	149,577	140,540	149,043	131,311
	215,729	293,905	328,306	310,308	883,143	561,756
	21,341,405	20,104,135	20,886,903	23,185,233	22,216,858	22,747,753
	170,736	173,248	141,711	302,925	221,038	118,378
	445,960	685,017	742,796	696,775	806,883	1,018,093
	450,438	460,492	450,517	435,660	447,374	526,924
	-	-	-	-	-	-
	-	-	-	-	-	-
	2,000,044	1,486,393	1,961,477	2,710,709	1,826,325	1,542,400
	<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>	<u>51,431,031</u>
	9,542,722	8,821,409	9,684,539	10,794,384	10,184,817	11,414,974
	3,530,975	3,406,943	2,632,086	2,812,044	2,540,917	2,475,547
	6,823,695	7,049,233	6,143,948	6,878,971	6,718,534	6,852,816
	7,241,291	7,516,145	6,401,112	5,876,236	6,231,680	5,895,941
	2,289,183	2,227,373	2,770,824	3,199,561	3,178,564	3,819,033
	18,107,074	17,092,953	16,039,947	15,542,198	15,033,670	15,427,818
	387,249	295,249	378,475	361,247	310,486	959,955
	391,758	433,439	367,949	1,052,051	1,433,617	-
	4,926,423	3,342,064	2,185,670	4,129,296	1,686,313	1,706,028
	870,000	845,000	790,000	993,167	856,794	3,630,375
	224,512	239,518	290,188	322,780	341,620	421,651
	-	-	103,024	-	18,399	176,378
	<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>52,780,516</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>	<u>(1,349,485)</u>
	3,983,687	4,495,640	3,130,717	1,584,823	1,109,452	1,063,200
	(4,464,117)	(4,495,640)	(3,130,717)	(1,593,281)	(1,107,084)	(1,073,951)
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	(2,282,518)	-	-	-
	-	-	2,332,168	-	920,000	3,015,122
	<u>(480,430)</u>	<u>-</u>	<u>49,650</u>	<u>(8,458)</u>	<u>922,368</u>	<u>3,004,371</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>	<u>\$ 1,654,886</u>
	2.3%	2.4%	2.5%	2.8%	2.7%	8.0%

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	General Tangible	Utility
2008/2009	\$ 969,568,317	\$ 249,268,670	\$ 58,786,230	\$ 50,922,180
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

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		
\$ 1,328,545,397	\$ 3,785,200,130	35.10%	\$ 10.85
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

UNION COUNTY, OHIO

**DIRECT AND OVERLAPPING PROPERTY TAX RATES
(RATE PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS**

	<u>2009</u>	<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>Union County</u>										
<i>County Unvoted Millage:</i>										
General	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40
<i>County Voted Millage:</i>										
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	0.50	0.80
9-1-1	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	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>10.85</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	45.50	46.00	45.80	45.80	44.57	44.30	44.20	44.20	41.80	41.75
Marysville EVSD	58.06	58.06	58.06	58.06	59.06	59.56	62.27	62.27	62.27	62.27
North Union LSD	39.55	37.70	37.70	37.70	37.05	36.15	35.40	35.40	34.70	32.70
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	36.80	35.71	35.71	35.71	35.70	35.70	35.70	35.70	35.40	35.20
Triad LSD	28.60	28.60	28.60	28.60	28.60	27.85	27.85	27.85	28.10	28.10
Jonathan Alder LSD	38.10	38.10	37.60	38.35	38.30	38.35	37.60	37.60	36.10	35.35
Hilliard CSD	82.79	82.85	82.95	82.95	89.45	89.45	89.55	89.55	94.35	93.75
Dublin CSD	72.50	80.40	80.40	80.40	87.34	88.59	88.59	88.59	88.59	93.70
Buckeye Valley LSD	34.80	34.95	34.73	34.73	34.66	35.80	34.20	34.20	35.00	37.10
<u>Corporations</u>										
Richwood	11.00	11.00	10.70	10.70	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	3.95	4.50	3.95
Plain City	6.00	6.00	6.00	6.00	8.15	8.15	8.15	8.15	8.00	7.25
Magnetic Springs	5.90	5.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
Marysville	4.50	5.20	4.50	4.50	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	1.30	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	2.00	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	3.20	1.50	3.20
<u>Township / Fire</u>										
Allen	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.6
Claibourne	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Darby	6.30	4.80	4.60	4.60	4.60	6.60	6.60	6.80	6.85	6.85
Dover	4.90	4.90	5.40	5.40	5.40	5.40	6.40	6.40	6.40	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	15.10	18.00	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	3.50	4.50	4.50	4.50
Liberty	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15	8.15	10.15
Millcreek	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.35
Paris	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.30	6.30
Taylor	7.95	7.95	7.95	7.95	7.95	5.20	5.20	5.20	7.95	5.20
Union	8.30	8.30	7.10	7.10	7.10	7.60	7.60	8.80	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	8.90	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, 2018 AND DECEMBER 31, 2009

2018		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
AEP Ohio Transmission	\$ 70,264,750	3.86%
Honda Of America Mfg. Inc	53,966,580	2.97%
Ohio Power Company	16,958,320	0.93%
Union Rural Electric	16,318,920	0.90%
Dayton Power & Light	15,247,540	0.84%
Jerome Village	8,824,320	0.48%
Scotts Company	8,353,720	0.46%
Ohio Edison	7,137,540	0.39%
American Transmission System	5,689,510	0.31%
Columbia Gas of Ohio	4,743,950	0.26%
Total	\$ 207,505,150	11.40%
Total County Assessed Valuation	\$ 1,820,102,740	

2009		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Honda of America	\$ 77,755,030	5.85%
Ohio Power Company	18,036,950	1.36%
O M Scotts & Sons	15,405,900	1.16%
Union Rural Electric	14,548,870	1.10%
Dayton Power & Light	10,961,880	0.83%
Ohio Edison	5,256,940	0.40%
Nestle USA	5,173,460	0.39%
Vayance Technologies	4,351,820	0.33%
Tartan Ridge	4,158,840	0.31%
Select Sires	3,723,910	0.28%
Total	\$ 159,373,600	12.01%
Total County Assessed Valuation	\$ 1,328,545,397	

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			
2009	\$ 12,605,001	\$ 11,924,952	94.60%	\$ 330,996	\$12,255,948	97.23%
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%

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**

	2018	2017	2016	2015	2014
Sales tax payments	\$ 1,904,109	\$ 1,827,072	\$ 1,672,433	\$ 1,499,686	\$ 1,882,823
Direct pay tax return payments	3,158,424	3,170,130	2,965,853	3,916,625	4,450,761
Seller's use tax return payments	1,788,241	1,763,344	1,658,481	1,621,047	1,375,082
Consumer's use tax return payments	756,828	829,672	853,721	856,659	584,215
Motor vehicle tax payments	1,966,208	1,958,680	1,683,263	1,623,751	1,601,724
Non-resident motor vehicle	21,941	19,565	17,791	15,400	15,285
Watercraft and outboard motors	20,300	22,539	24,036	17,567	17,119
Department of liquor control	40,477	35,916	33,142	28,833	26,061
Sales tax on motor vehicle fuel refunds	3,478	2,996	7,603	5,662	5,436
Sales/use tax voluntary payments	3,152	7,470	13,836	7,428	7,229
Statewide master numbers	3,848,686	3,780,311	3,198,665	2,939,031	2,754,591
Sales/use tax assessment payments	29,042	47,174	12,052	105,984	28,230
Streamlined sales tax payments	26,759	21,964	22,743	14,268	5,164
Use tax amnesty payments	6,280	3,321	12	32	1,375
Managed audit tax payments	216,311	16,817	17,091	205,366	(13,380)
Transient sales	1,132,802	1,225,248	1,025,057	1,196,200	836,821
Certified assessment payment	53,348	42,492	281,107	54,815	2,551
Adjustments to prior allocations	-	-	-	-	(15)
Administrative rotary fund fee	(149,449)	(147,056)	(130,949)	(140,610)	(131,712)
Sales/use tax refunds approved	(31,502)	(69,063)	(392,003)	(47,358)	(408,974)
Destination sourcing adjustment	-	-	-	-	-
Total	\$ 14,795,435	\$ 14,558,592	\$ 12,963,934	\$ 13,920,386	\$ 13,040,386
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.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 2,400,660	\$ 2,318,214	\$ 2,131,080	\$ 2,049,169	\$ 1,935,818
5,263,685	5,329,231	3,044,041	3,354,697	3,548,504
1,124,161	1,009,092	857,176	819,106	824,429
268,884	213,849	231,294	213,464	233,781
1,440,167	1,302,929	1,189,690	1,051,373	934,342
11,817	11,347	11,002	6,436	7,466
24,167	17,124	13,615	12,126	13,408
21,236	19,053	17,870	16,908	16,611
32,344	5,673	5,297	1,112	4,778
11,156	5,832	4,269	6,637	4,288
2,514,078	2,432,663	2,309,797	2,295,576	2,245,815
45,669	57,832	65,687	79,683	57,964
8,137	2,167	2,636	2,795	2,002
6,311	32,509	709	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	(168,834)	-	-
(131,421)	(121,031)	(95,764)	(94,381)	(90,473)
(30,412)	(590,182)	(115,882)	(470,999)	(781,851)
-	-	-	-	-
<u>\$ 13,010,640</u>	<u>\$ 12,046,302</u>	<u>\$ 9,503,685</u>	<u>\$ 9,343,703</u>	<u>\$ 8,956,881</u>
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
2009	\$ 6,680,000	\$ 2,535,000	\$ 24,961	\$ -	\$ -
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	-

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)
\$ 18,900,000	\$ 3,364,438	\$ 11,322	\$ 4,000,000	\$ -	\$364,023	\$ 35,879,744	2.31%	\$ 734
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

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)
2009	\$ 25,580,000	\$ -	\$ 25,580,000	0.68%	\$ 523
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

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, 2018

<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	\$ 14,325,321	100.00%	\$ 14,325,321
Total direct debt			<u>14,325,321</u>
Overlapping debt:			
City of Dublin	58,195,000	6.56%	3,817,592
Village of Plain City	1,625,000	15.13%	245,863
All Townships wholly within the County	-	100.00%	-
Solid Waste Authority of Central Ohio	76,125,000	0.46%	350,175
<u>All School Districts</u>			
Dublin City School District	223,378,377	9.76%	21,801,730
Hilliard City School District	135,117,433	0.01%	13,512
Benjamin Logan Local School District	1,005,000	1.36%	13,668
Buckeye Valley Local School District	43,185,000	0.05%	21,593
Fairbanks School District	8,666,413	89.39%	7,746,907
Jonathan Alder Local School District	14,890,000	37.48%	5,580,772
Marysville Exempted Village School District	62,032,339	100.00%	62,032,339
North Union Local School District	4,810,000	95.03%	4,570,943
Triad Local School District	1,250,000	7.20%	90,000
Total overlapping debt			<u>106,285,094</u>
Total direct and overlapping debt			<u>\$ 120,610,415</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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Assessed value	\$ 1,328,545,397	\$ 1,290,037,380	\$ 1,281,163,190	\$ 1,330,698,970
Unvoted debt limit (1% of total assessed)	13,285,454	12,900,374	12,811,632	13,306,990
Debt applicable to limit:				
General obligation bonds	6,680,000	5,995,000	5,285,000	4,990,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>6,680,000</u>	<u>5,995,000</u>	<u>5,285,000</u>	<u>4,990,000</u>
Legal debt margin	<u>\$ 6,605,454</u>	<u>\$ 6,905,374</u>	<u>\$ 7,526,632</u>	<u>\$ 8,316,990</u>
Legal debt margin as a percentage of the unvoted debt limit	49.72%	53.53%	58.75%	62.50%
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.	25,713,635	24,750,935	24,529,080	25,767,474
	<u>31,713,635</u>	<u>30,750,935</u>	<u>30,529,080</u>	<u>31,767,474</u>
Debt applicable to limit:				
General obligation bonds	6,680,000	5,995,000	5,285,000	4,990,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>6,680,000</u>	<u>5,995,000</u>	<u>5,285,000</u>	<u>4,990,000</u>
Legal debt margin	<u>\$ 25,033,635</u>	<u>\$ 24,755,935</u>	<u>\$ 25,244,080</u>	<u>\$ 26,777,474</u>
Legal debt margin as a percentage of the debt limit	78.94%	80.50%	82.69%	84.29%

Source: Union County Auditor

Note: Ohio Bond Law sets a limit of 9% for overall debt and 1/10 of 1% for voted debt.

2013	2014	2015	2016	2017	2018
\$ 1,345,053,220	\$ 1,347,422,190	\$ 1,446,664,780	\$ 1,495,248,230	\$ 1,714,440,020	\$ 1,820,102,740
13,450,532	13,474,222	14,466,648	14,952,482	17,144,400	18,201,027
4,445,000	3,885,000	3,310,000	2,710,000	2,090,000	1,530,000
-	-	-	-	-	-
4,445,000	3,885,000	3,310,000	2,710,000	2,090,000	1,530,000
\$ 9,005,532	\$ 9,589,222	\$ 11,156,648	\$ 12,242,482	\$ 15,054,400	\$ 16,671,027
66.95%	71.17%	77.12%	81.88%	87.81%	91.59%
\$ 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
26,126,331	26,185,555	28,666,620	29,881,206	35,361,001	38,002,569
32,126,331	32,185,555	34,666,620	35,881,206	41,361,001	44,002,569
4,445,000	3,885,000	3,310,000	2,710,000	2,090,000	1,530,000
-	-	-	-	-	-
4,445,000	3,885,000	3,310,000	2,710,000	2,090,000	1,530,000
\$ 27,681,331	\$ 28,300,555	\$ 31,356,620	\$ 33,171,206	\$ 39,271,001	\$ 42,472,569
86.16%	87.93%	90.45%	92.45%	94.95%	96.52%

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	
2009	\$ 7,164,413	\$ 6,841,213	\$ 323,200	\$ 140,000	\$ 167,563	1.05
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

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 FIVE 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

Source: City 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)
2009	48,903	\$ 1,553,452,698	\$ 31,766	231,843	485	8.4%
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%

Sources:

(a) The source for 2009 numbers came from the Population Division, US Census Bureau. The 2010 numbers came from the the 2010 census. The 2011 - 2012 numbers came from the Dispatch.com. The 2013 - 2018 statistics came from quickfacts.census.gov.

(b) Amounts for 2009 - 2018 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

2018			
Employer	Employees	Rank	Percentage of Total Employment
Honda of America	7,110	1	24.19%
The Scotts Company	1,100	2	3.74%
Memorial Hospital	868	3	2.95%
Marysville Exempted Village School District	746	4	2.54%
Union County	550	5	1.87%
Ohio Reformatory for Women	479	6	1.63%
Continental	400	7	1.36%
TRC	377	8	1.28%
Kroger Marketplace	317	9	1.08%
WalMart	310	10	1.05%
Total top 10 employers	12,257		41.69%
Total Employment within the County	29,390		

2009			
Employer	Employees	Rank	Percentage of Total Employment
Honda of America	6,867	1	29.93%
The Scotts Company	1,250	2	5.45%
Memorial Hospital	697	3	3.04%
Marysville Schools	626	4	2.73%
Union County	478	5	2.08%
Ohio Reformatory for Women	477	6	2.08%
Transportation Research Center	450	7	1.96%
Wal Mart	315	8	1.37%
Environmental Management	280	9	1.22%
Scioto Services	256	10	1.12%
Total top 10 employers	11,696		50.98%
Total Employment within the County	22,946		

Source: Union County Chamber of Commerce

UNION COUNTY, OHIO

FULL TIME EQUIVALENT COUNTY GOVERNMENT
EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN YEARS

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	12	13	11	11	12	13	13	13	13	16
Board of Elections	4	7	4	4	3	4	4	4	4	4
Commissioners Dept.	16	15	15	17	17	17	18	16	19	21
Data Processing	2	2	2	2	2	2	2	2	2	2
Engineers Office	8	12	6	5	5	3	8	8	8	7
Janitor / Maintenance	17	16	16	11	14	14	17	17	17	18
Prosecutor	11	12	12	12	11	12	12	11	15	17
Recorder	4	4	4	4	4	4	4	4	4	4
Treasurer	5	5	4	4	4	4	4	4	3	4
Welfare Administration	21	19	19	18	25	34	26	24	20	22
<i>Judicial</i>										
Clerk of Courts	11	11	12	11	12	13	14	14	16	16
Common Pleas Court	9	12	12	11	11	11	12	12	13	12
Law Library	1	1	1	1	1	1	1	1	1	1
Juvenile Court	15	15	14	15	15	17	18	20	21	22
Probate Court	5	5	5	5	4	5	3	3	3	3
<i>Public Safety</i>										
Coroner	2	2	2	2	2	2	4	3	3	3
Sheriff	68	111	56	56	53	55	56	58	62	67
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	32	48	25	25	27	26	24	24	26	25
<i>Health</i>										
Dog Warden	1	1	1	1	1	1	1	1	1	1
Mental Health	3	3	3	3	3	3	3	5	4	7
DD	78	81	85	78	72	78	75	78	86	85
<i>Human Services</i>										
Child Support	8	9	6	6	7	7	8	7	7	7
PA Transportation	9	13	16	12	14	14	12	7	6	8
Public Social Service	13	16	15	16	19	19	19	19	16	17
Veterans	4	4	4	4	4	4	5	5	5	5
<i>Sewer</i>										
Sanitary Engineer	7	7	4	3	2	2	3	3	2	3
<i>Building Development</i>										
Building Regulation	9	10	5	5	5	5	6	6	9	11
	<u>376</u>	<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>

Source: Union County Auditor

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UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

Function	2009	2010	2011	2012
General Government				
<u>Legislative and Executive</u>				
<u>Commissioners</u>				
Number of Resolutions	710	548	460	490
Number of Meetings	102	104	103	101
<u>Auditor</u>				
Number of Non Exempt Conveyances	974	707	674	1,194
Number of Exempt Conveyances	768	941	917	817
Number of Real Estate Transfers	1,742	1,648	1,591	2,011
Number of Checks Issued (budgetary)	14,974	15,032	13,875	17,597
<u>Treasurer</u>				
Number of 1st Half Parcels Billed	25,529	25,511	25,511	25,687
Number of Pay-Ins Processed	7,361	7,358	6,884	6,865
Return on Portfolio	3.75%	2.75%	1.95%	1.71%
<u>Prosecuting Attorney</u>				
Number of Felony Cases Opened	276	254	415	400
Number of Cases Prosecuted	224	232	237	299
Number of Mortgage Foreclosures Answered	316	236	313	328
Number of County Contracts Reviewed	275	206	171	178
Number of Township Issues Assisted With	33	35	34	73
Number of Nonsupport Cases Opened & Serviced	12	14	101	10
Number of Crime Victims Assisted	1,076	570	856	730
Number of new Juvenile Cases	921	812	835	682
<u>Board of Elections</u>				
Number of Registered Voters	33,035	34,147	32,689	34,099
Number of Voters-Last General Election	15,434	17,912	16,992	25,762
Percentage of Registered Voters	46.72%	52.46%	51.98%	75.55%
<u>Recorder</u>				
Number of Deeds Recorded	1,642	1,946	1,969	2,077
Number of Mortgages Recorded	3,011	3,402	2,528	3,244
<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	384	380	400	410
<u>Risk Management</u>				
Number of Claims	4	10	9	5
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	224	232	237	299
Number of Cases Filed- Civil	613	641	546	475
Number of Cases Filed- Divorce/Dissolution	241	276	257	167
Number of Cases Filed- Domestic Reopens	43	244	158	110
<u>Probate Court</u>				
Number of Cases Filed- Civil	3	5	5	5
Passports Issued	146	145	79	N/A
Marriage License Issued	276	253	254	282
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	315	342	347	318
Number of Cases Filed- Mediation	297	275	250	270
Number of Cases Filed- Other	6	11	27	33
Number of Filings Terminated	1,514	1,521	1,618	1,418
<u>Clerk of Courts</u>				
Titles Issued	15,680	21,049	24,814	26,665
Watercraft Titles Issued	289	331	319	338

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.

2013	2014	2015	2016	2017	2018
650	305	489	495	433	417
102	102	96	109	102	91
1,597	1,516	1,723	1,774	1,870	1,852
827	841	822	803	807	782
2,424	2,357	2,545	2,577	2,677	2,634
13,793	14,794	14,064	19,635	14,024	15,095
28,083	27,482	27,482	30,373	27,375	29,105
6,948	11,220	11,399	20,069	19,906	16,567
1.47%	1.40%	0.96%	1.00%	1.26%	1.86%
393	426	255	346	395	369
215	220	250	274	277	278
193	189	102	121	112	97
160	313	271	402	127	87
35	37	24	31	35	39
7	7	0	0	1	1
1,391	916	813	603	603	800
666	528	605	617	629	512
33,467	34,077	33,849	36,205	36,992	38,670
9,539	14,325	16,152	27,959	10,840	24,250
38.50%	42.00%	47.72%	77.22%	29.30%	62.71
2,750	2,248	2,416	2,483	2,583	2,416
7,538	2,430	2,883	3,185	2,994	2,757
15	15	15	8	11	15
301,199	301,199	301,199	257,700	289,680	304,243
483	483	374	223	258	409
43	41	18	7	0	10
282	286	250	274	273	329
381	324	241	267	275	209
181	171	195	207	193	173
162	143	123	84	102	123
4	5	5	5	1	1
N/A	N/A	N/A	N/A	N/A	N/A
275	314	293	316	309	319
342	279	286	325	260	191
225	226	219	161	133	11
51	81	70	40	29	27
1,424	1,344	1,318	1,182	1,003	1,086
32,239	34,405	33,488	46,331	64,893	72,795
326	278	281	343	378	365

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Continued)
LAST TEN YEARS

Function	2009	2010	2011	2012
<u>General Government</u> (continued)				
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	44	46	158	181
Prisoners Booked	1,312	1,168	4,247	4,259
Prisoners Released	1,302	1,163	4,235	4,238
<u>Enforcement</u>				
Number of Incidents Reported	1,502	1,068	927	1,032
Number of Citations Issued	3,087	2,682	1,844	2,032
Number of Papers Served	1,061	2,182	1,972	2,235
Number of Telephone Calls	17,680	15,574	12,978	13,931
Number of Warrants Served	768	790	782	1,339
Number of Prisoner Transports	1,381	1,396	1,426	1,549
Number of Sheriff's Appraisals & Sales	350	219	172	284
Number of Record Checks	742	1,935	728	1,000
Number of Sex Offender Registrations	341	671	522	451
Number of CCW Permits Issued	451	306	239	410
<u>Emergency Medical Services</u>				
Number of Emergency Responses	236	173	349	2,851
<u>911 Services</u>				
Number of Calls	12,861	13,433	13,048	14,311
<u>Coroner</u>				
Number of Cases Investigated	28	32	29	25
Number of Autopsies Performed	16	19	14	12
<u>Emergency Management Agency (EMA)</u>				
Number of Emergency Responses	57	18	24	27
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	11	13	11	10
Miles of Roads Widened	4	4	-	-
Miles of Roads Chip Sealed	83	86	73	84
Miles of Roads Striped	175	240	192	199
Number of Bridges Replaced / Improved	1	1	2	3
Number of Culverts Replaced / Improved	5	8	4	3
Driveway Permits Issued	85	82	99	102
Property Transfers Checked	2,098	2,011	2,116	2,420
Deed Approvals	1,697	1,846	1,722	2,307
<u>Building Development</u>				
Number of Permits Issued	485	434	402	488
Number of Inspections Performed	6,257	5,386	5,010	6,791
Correction Notices Written	1,554	1,581	1,505	1,881
<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	1,600	1,836	1,775	1,422
Total Dogs to Humane Society	645	657	652	564
Citations Issued	41	45	56	45

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.

2013	2014	2015	2016	2017	2018
55	57	62	71	71	76
1,663	1,738	1,885	2,173	2,146	2,310
1,034	1,287	1,434	1,486	1,104	610
824	778	897	829	967	1,137
2,097	1,635	1,520	2,141	1,747	1,757
1,659	2,046	2,614	2,690	3,006	3,729
53,305	14,392	17,344	18,549	16,812	17,729
688	1,158	1,149	1,302	1,333	1,431
1,405	1,411	1,444	1,599	1,604	1,697
240	159	137	83	82	67
499	675	657	652	540	347
188	83	116	119	132	139
900	669	838	1,194	796	982
2,740	3,149	3,358	5,304	6,098	6,483
13,839	14,941	15,011	15,524	13,718	14,200
33	26	38	47	60	68
20	20	41	39	34	37
33	37	32	21	18	20
11	9	10	8	7	6
-	-	0	0	0	-
94	69	90	82	121	101
191	82	186	182	90	98
5	5	5	7	11	6
2	26	25	27	16	30
116	119	102	120	82	132
2,424	2,357	2,545	2,577	2,677	2,634
2,816	2,850	3,257	3,920	3,692	3,608
1,134	1,260	1,326	1,405	1,468	1,625
9,794	10,919	12,878	13,191	13,617	16,144
2,846	3,123	3,558	3,733	3,618	4,204
-	-	108	35	4	-
467	467	582	617	615	617
1,554	1,444	1,813	1,456	N/A	479
516	461	412	397	205	44
31	27	48	22	N/A	24

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Concluded)
LAST TEN YEARS

Function	2009	2010	2011	2012
<u>Health (continued)</u>				
<u>DD</u>				
Number of Students Enrolled				
Early Intervention Program	55	45	40	39
Preschool	121	166	97	120
Number Employed at Workshop	86	74	84	90
<u>Mental Health</u>				
Client Count - direct outpatient services	1,348	1,515	1,709	1,493
Client Count - other including prevention services	12,217	12,400	13,657	12,896
<u>Human Services</u>				
<u>Jobs And Family Services</u>				
Client Count - Visitors to Employment Resource Cntr.	11,097	8,986	7,603	6,159
Client Count - Number of Job Club Participants	196	25	4	11
Job Club Part. - Successfully Completed Classes	58	21	4	7
Client Applications Processed - Food Stamps	2,100	2,069	1,652	1,691
Client Applications Processed - OWF	820	715	640	614
Client Applications Processed - Medicaid	11,237	10,421	9,289	10,772
Number of Open Public Assistance Cases	2,504	2,746	2,902	3,059
Average Number of Certified Daycare Providers.	35	29	18	14
<u>Children's Services</u>				
Number of Placements	82	89	92	71
Number of Investigations	525	514	519	459
Number of Information and Referrals	494	402	822	293
<u>Child Support Enforcement Agency</u>				
Number of Open Cases	2,799	3,293	2,908	2,850
Number of new Cases	362	494	448	215
Percentage Collected	78.18%	77.02%	81.00%	80.00%
<u>Veteran Services</u>				
Number of Clients Served	5,554	2,434	1,228	1,635
Amount of Benefits paid to Residents (\$000)	286	280	251	202
Number of Veterans Transported	1,365	1,442	1,216	1,224
<u>Union County Agency Transportation Service</u>				
Number of One-Way Passenger Trips	27,375	28,097	29,382	27,161
Number of Individuals served	N/A	N/A	N/A	N/A
Total Vehicle Miles	423,596	462,663	425,622	430,078
Total Vehicle Hours	687,827	11,731	11,489	13,590
<u>Council on Aging</u>				
Number of Function Attendees	11,433	15,482	1,384	1,492
Monthly Newsletter Circulation	2,991	2,578	2,188	2,602
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.	169	130	130	-
Number of Students Earning their GED	53	22	25	-
No. of Students -Trans. to Post Secondary	29	8	10	-
<u>Economic Development</u>				
Commercial / Industrial Projects	19	13	22	11
Estimated Number of Jobs Created	53	180	382	207
Estimated Number of Site/Building Inquiries	3	65	25	19
Economic Development Grants Received	5	-	3	-
Retention Visits	178	202	214	51

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

2013	2014	2015	2016	2017	2018
48	82	67	52	112	75
81	190	147	171	267	233
N/A	N/A	N/A	N/A	N/A	N/A
1,675	1,233	1,298	1,346	1,600	1,763
13,107	12,402	1,892	2,250	2,700	2,695
6,304	5,861	6,067	14,206	10,332	4,517
N/A	24	27	12	N/A	N/A
N/A	17	27	12	N/A	N/A
1,635	1,379	1,392	1,539	1,228	1,145
289	217	105	91	86	107
7,174	5,262	5,626	5,737	4,986	6,588
3,022	5,558	2,492	2,120	3,560	2,784
11	20	20	7	16	16
83	78	77	119	70	64
429	392	422	451	295	269
208	161	264	159	N/A	N/A
2,857	2,879	2,853	2,730	2,845	2,784
149	239	168	154	128	161
77.27%	77.86%	77.37%	77.70%	76.00%	74.88%
1,656	1,573	1,453	1,483	1,645	1,352
217	324	224	203	233	214
1,290	1,234	1,035	1,124	1,192	1,311
23,838	20,697	20,042	11,323	8,744	7,811
N/A	N/A	N/A	344	287	305
380,993	355,477	342,632	163,067	N/A	N/A
32,083	32,599	40,003	9,558	N/A	N/A
1,458	2,830	1,648	1,236	N/A	N/A
2,587	2,605	1,903	1,732	N/A	N/A
N/A	N/A	N/A	252	297	342
N/A	N/A	N/A	192	189	181
N/A	N/A	N/A	54	42	33
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
23	34	27	32	31	64
603	479	1020	405	246	191
23	36	34	24	27	27
2	-	-	3	1	-
155	144	21	17	13	15

UNION COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Function	2009	2010	2011	2012
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	18,936	18,942	18,942
Equipment	1,879	1,898	1,872	2,080
Furniture & fixtures	296	296	296	302
Vehicles	134	134	134	117
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	547	571	644	901
Furniture & fixtures	176	174	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	440	437	437
Buildings	936	936	936	936
Equipment	1,192	1,235	1,380	1,413
Furniture & fixtures	66	66	66	66
Vehicles	1,277	1,368	1,471	1,617
Intangibles	N/A	N/A	N/A	N/A
Public works				
Easements	-	-	-	-
Land & land improvements	9	9	9	9
Buildings	15	15	42	42
Equipment	406	410	457	475
Furniture & fixtures	87	87	87	87
Vehicles	3,768	3,871	3,839	4,177
Infrastructure	52,699	53,371	53,371	63,182
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	439	397	438
Furniture & fixtures	106	104	104	104
Vehicles	49	49	29	29
Intangibles	N/A	N/A	N/A	N/A
Human Services				
Land & land improvements	31	31	31	31
Buildings	93	93	93	93
Equipment	58	152	163	169
Furniture & fixtures	215	214	214	217
Vehicles	261	302	293	496
Intangibles	N/A	N/A	N/A	N/A
Construction in progress	-	1,330	-	13
Sewer				
Land	29	29	29	29
Net depreciable assets	159	159	250	250
Building development				
Net depreciable assets	24	122	122	140
Memorial Hospital				
Net capital assets	40,188	40,183	40,980	48,504

Source: Union County Auditor

N/A: Information not available. Information will be presented in future CAFR's as it becomes available.

2013	2014	2015	2016	2017	2018
N/A	N/A	N/A	\$ -	\$ 12	\$ 12
1,584	1,584	1,584	1,826	1,091	1,558
18,942	20,324	20,391	25,614	14,256	14,244
1,936	2,076	2,193	2,264	332	362
371	393	393	887	576	485
153	332	332	562	256	159
N/A	N/A	N/A	N/A	242	250
20	20	20	20	20	11
4,830	4,843	4,843	4,843	2,731	2,623
665	913	1,051	868	184	143
186	179	191	196	23	18
N/A	N/A	N/A	N/A	N/A	8
N/A	N/A	N/A	N/A	78	71
437	437	437	437	436	299
936	936	936	936	497	475
1,314	1,542	1,654	1,419	133	53
66	66	66	58	3	1
1,645	1,144	1,276	1,458	-	3
N/A	N/A	N/A	N/A	105	113
-	-	-	-	-	80
9	9	9	9	7	5
69	69	69	69	36	35
453	487	526	290	-	-
87	87	87	87	-	-
4,029	5,130	5,320	5,772	744	900
63,547	70,369	73,128	74,428	75,512	75,512
N/A	N/A	N/A	N/A	13	10
355	355	355	316	316	64
4,078	4,263	4,301	4,153	965	1,237
442	502	505	463	29	15
122	124	124	124	10	7
47	23	23	23	109	103
N/A	N/A	N/A	N/A	9	5
31	31	31	31	2	-
93	93	93	102	6	5
75	241	245	244	83	107
217	214	214	233	57	72
363	595	634	645	-	-
N/A	N/A	N/A	N/A	4	3
717	254	3,395	507	392	282
29	29	29	29	29	29
250	250	250	5,693	5,866	5,744
140	199	233	80	63	56
70,254	70,254	89,152	42,013	42,546	55,875

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OHIO AUDITOR OF STATE
KEITH FABER



UNION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 26, 2019**